



Council Offices, Almada Street
Hamilton, ML3 0AA

Wednesday, 23 June 2021

Dear Councillor

Financial Resources Scrutiny Forum

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

Date: Thursday, 01 July 2021
Time: 14:00
Venue: By Microsoft Teams,

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

Yours sincerely

Cleland Sneddon
Chief Executive

Members

Monique McAdams (Chair), Walter Brogan, Archie Buchanan, Janine Calikes, Mary Donnelly, Grant Ferguson, Eric Holford, Martin Lennon, Jared Wark

Substitutes

Graeme Campbell, Margaret Cowie, Geri Gray, Carol Nugent, Bert Thomson

BUSINESS

1 Declaration of Interests

- 2 Minutes of Previous Meeting** 5 - 10
Minutes of the meeting of the Financial Resources Scrutiny Forum held on 6 May 2021 submitted for approval as a correct record. (Copy attached)

Item(s) for Monitoring

- | | |
|--|-----------|
| 3a Capital Budget Monitoring 2020/2021 - General Fund Capital Programme | 11 - 18 |
| Report dated 15 June 2021 by the Executive Director (Finance and Corporate Resources). (Copy attached) | |
| 3b Capital Budget Monitoring 2020/2021 - Housing Capital Programme | 19 - 22 |
| Report dated 15 June 2021 by the Executive Director (Finance and Corporate Resources). (Copy attached) | |
| 4a Capital Budget Monitoring 2021/2022 - General Fund Capital Programme | 23 - 44 |
| Report dated 15 June 2021 by the Executive Director (Finance and Corporate Resources). (Copy attached) | |
| 4b Capital Budget Monitoring 2021/2022 - Housing Capital Programme | 45 - 50 |
| Report dated 15 June 2021 by the Executive Director (Finance and Corporate Resources). (Copy attached) | |
| 5 Revenue Budget Monitoring 2020/2021 | 51 - 68 |
| Report dated 23 June 2021 by the Executive Director (Finance and Corporate Resources). (Copy attached) | |
| 6 Revenue Budget Monitoring 2020/2021 - Detailed Resource Analysis | 69 - 160 |
| Report dated 23 June 2021 by the Executive Director (Finance and Corporate Resources). (Copy attached) | |
| 7 2020/2021 Recurring Variances and 2021/2022 Outlook | 161 - 168 |
| Report dated 8 June 2021 by the Executive Director (Finance and Corporate Resources). (Copy attached) | |
| 8 Revenue Budget Monitoring 2021/2022 | 169 - 178 |
| Report dated 23 June 2021 by the Executive Director (Finance and Corporate Resources). (Copy attached) | |
| 9 Revenue Budget Monitoring 2021/2022 - Detailed Resource Analysis | 179 - 216 |
| Report dated 23 June 2021 by the Executive Director (Finance and Corporate Resources). (Copy attached) | |

Urgent Business

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

For further information, please contact:-

Clerk Name: Carol Lyon

Clerk Telephone: 01698 455652

Clerk Email: carol.lyon@southlanarkshire.gov.uk

FINANCIAL RESOURCES SCRUTINY FORUM

2

Minutes of meeting held via Microsoft Teams on 6 May 2021

Chair:

Councillor Walter Brogan

Councillors Present:

Councillor Janine Calikes, Councillor Margaret Cowie (*substitute for Councillor Monique McAdams*), Councillor Mary Donnelly, Councillor Grant Ferguson, Councillor Jared Wark

Councillors' Apologies:

Councillor Archie Buchanan, Councillor Eric Holford, Councillor Martin Lennon, Councillor Monique McAdams (Chair)

Attending:

Finance and Corporate Resources

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

Housing and Technical Resources

D Craig, Property Manager (Commercial)

Appointment of Chair

In terms of Standing Order No 32(b), Councillor Brogan was appointed Chair for this meeting.

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 18 March 2021 were submitted for approval as a correct record.

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

3a Capital Budget Monitoring 2020/2021– General Fund Capital Programme

A report dated 20 April 2021 by the Executive Director (Finance and Corporate Resources) was submitted on the position of the General Fund Capital Programme 2020/2021 at 26 February 2021 (Period 12).

On 10 March 2021, the Executive Committee agreed a revised programme for the General Fund Capital Programme for 2020/2021 which totalled £80.648 million. This included budget for COVID-19 costs of £7.891 million. No new adjustments had been proposed to this budget, however, Resources had presented proposals for projects they wished to progress early in financial year 2021/2022. Those adjustments would increase the 2021/2022 Capital Programme by £0.122 million, as detailed in Appendix A to the report.

Work had been ongoing to clarify the predicted spend position for the General Services Capital Programme for the remainder of this financial year which had been broken down into the following 2 specific elements:-

- ◆ costs associated with COVID-19
- ◆ Resource position, excluding the costs of COVID-19

In summary, excluding the costs of COVID-19, there was an expected underspend of £9.7 million, which was linked to the anticipated timing of project spend. A list of the main projects responsible for this underspend was detailed in Appendix E to the report, along with their anticipated completion dates.

It had previously been reported that consideration might be given to use Revenue funding instead of Capital to cover those additional capital costs in order to reduce the burden on the Capital Programme. As reported to the Executive Committee on 28 April 2021, additional funding had been received by the Council and it was proposed that those monies be used to pay for the additional costs currently anticipated to be met by the Capital Programme. This would free up the overall Capital budget set aside for COVID-19 of £7.891 million which could then be allocated to other projects, as outlined in paragraph 6.7 of the report. This funding would be considered as part of the update to the Capital Programme for 2021/2022 to be presented to the Executive Committee on 23 June 2021.

Removing the budget and costs associated with COVID-19, the current estimates from Housing and Technical Resources suggested an outturn of £63.1 million, against a budget of £72.757 million, excluding COVID-19 costs, across Resources, leaving an underspend of £9.7 million. This underspend related mainly to timing of spend and resulted in budget required in 2021/2022 rather than 2020/2021, as detailed in Appendix E of the report. Those underspends had been partially offset by a few project overspends predicted this financial year. This, again, was a timing issue only with funding for the overall spend on those projects already identified. This included an additional £0.8 million spend projected for the Education ICT Programme.

At 26 February 2021, £49.278 million had been spent, as detailed in Appendix C to the report.

Capital Funding for the financial year 2020/2021 totalled £80.648 million and actual funding received to 26 February 2021 was £52.836 million, as detailed in Appendix D to the report.

The Scottish Government had been able to advance Glasgow Region City Deal grant funding of £65 million. This would be deducted equally for the grant allocations expected in 2023/2024 and 2024/2025. This resulted in an additional £12.925 million for the Council in 2020/2021, bringing the total City Deal grant for the year to £18.110 million.

The physical progress achieved with the General Fund Capital Programme 2020/2021 at 26 February 2021 was detailed in Appendices F to H of the report.

The Local Government Finance Settlement and 2021/2022 Scottish Budgets had been announced and there was an agreed Capital Programme for 2021/2022. A number of announcements meant that additional grant funding was available to the Council, although this had still to be confirmed. Once confirmed, any additional monies would have an impact on the Council's funding for 2021/2022.

The Forum decided: that the position as at 26 February 2021 be noted.

[Reference: Minutes of 18 March 2021 (Paragraph 3) and Minutes of the Executive Committee of 28 April 2021 (Paragraph 3)]

3b Capital Budget Monitoring 2020/2021 – Housing Capital Programme

A report dated 20 April 2021 by the Executive Director (Finance and Corporate Resources) was submitted on the position of the Housing Capital Programme 2020/2021 at 26 February 2021 (Period 12).

The revised Housing Capital Programme for 2020/2021 totalled £48.172 million and spend to 26 February 2021 totalled £36.015 million. This was an underspend of £0.584 million and reflected the timing of spend. Actual funding received was £36.015 million, as detailed in Appendix A to the report.

Current estimates suggested an outturn of £48.172 million on the Housing Capital Programme.

The physical progress achieved with the Housing Capital Programme 2020/2021 at 26 February 2021 was detailed in Appendix B to the report.

Councillor Donnelly requested details of the project at Comely Bank, Hamilton. Officers agreed to obtain this information and feed back to Councillor Donnelly.

The Forum decided: that the position as at 26 February 2021 (Period 12) be noted.

[Reference: Minutes of 18 March 2021 (Paragraph 4) and Minutes of the Executive Committee of 28 April 2021 (Paragraph 3)]

4 Revenue Budget Monitoring – 2020/2021 and Probable Outturn

A report dated 28 April 2021 by the Executive Director (Finance and Corporate Resources) was submitted on the overall financial position of the Council's General Fund Revenue Account and the Housing Revenue Account as at 26 February 2021, along with a projection for the year to 31 March 2021.

The original outturn position for financial year 2020/2021 was an underspend of £0.261 million. This was a General Fund underspend of £2.163 million, partially offset by a COVID-19 shortfall of £1.902 million. The Council had received additional COVID-19 funding totalling £27.861 million, taking the total COVID-19 funding to £63.172 million.

The Capital Programme included an element of budget for capital costs associated with COVID-19, estimated at £27.861 million. It had previously been advised that a change to the approach might be considered which would use Revenue funding instead of Capital to cover those additional Capital costs to reduce the burden of the Council's Capital Programme. Additional funding had been received by the Council and it was proposed that those monies be used to pay for the additional costs currently anticipated to be met by the Capital Programme. This would free up the capital budget set aside for COVID-19 of £7.891 million.

The additional funding received in 2020/2021 was £27.861 million and by using this to both manage the previously estimated COVID-19 shortfall of £1.902 million in 2020/2021 and to manage the £7.891 million of potential costs relating to the Capital Programme in that year, left funding of £18.068 million to manage any further COVID-19 costs in 2021/2022. This was based on the probable outturn cost of COVID-19 at December 2020. If this funding was not utilised by 31 March 2021, it would be carried forward into Reserves to manage COVID-19 costs in 2021/2022.

Some of the allocation of funding was tied to a specific purpose and would have specific spend that required to be made. Of the £18.068 million of funding to carry forward into 2021/2022, an estimated £9 million was tied to funding specific anticipated spend.

As at 26 February 2021, the position on the General Fund (including COVID-19 spend and income) before transfers to Reserves was an underspend of £10.080 million, as detailed in Appendix 2a to the report. The position after the approved transfers to Reserves was an underspend of £1.394 million, as detailed in Appendix 3a to the report. This was in line with the probable outturn position and related mainly to the over recovery of Council Tax and an underspend in the Council Tax Reduction Scheme.

Taking the revised COVID-19 position for the year into account, alongside the General Fund position, this gave a revised outturn underspend of £2.163 million for 2020/2021. The forecast underspend of £2.613 million was based on the probable outturn exercise. It was proposed that at the end of the financial year, those monies be considered for transferring to Reserves and set aside to manage future budget strategies. The final value of the transfer would be confirmed at the end of the financial year.

The figures showed a breakeven position on the Housing Revenue Account at 26 February 2021, as detailed in Appendix 6 to the report. The forecast to 31 March 2021 on the Housing Revenue Account was a breakeven position.

The Forum decided:

- (1) that the additional COVID-19 funding of £27.861 million be noted;
- (2) that the utilisation of £7.891 million of the additional COVID-19 funding to manage capital costs be noted;
- (3) to note that any unspent element of the additional funding, currently £18.068 million, would be carried forward into Reserves to manage COVID-19 pressures in 2021/2022;
- (4) that the underspend of £1.394 million on the General Fund Revenue Account, after transfers, as at 26 February 2021, be noted;
- (5) that including Resources, Corporate Items, Council Tax and the updated COVID-19 breakeven position, the Council's revised outturn underspend of £2.163 million be noted; and
- (6) that the breakeven position on the Housing Revenue Account at 26 February 2021 and the forecast to 31 March 2021 of a breakeven position be noted.

[Reference: Minutes of 18 March 2021 (Paragraph 5)]

5 Revenue Budget Monitoring 2020/2021 – Detailed Resource Analysis

A report dated 28 April 2021 by the Executive Director (Finance and Corporate Resources) was submitted comparing actual expenditure against budgeted expenditure for the period ending 26 February 2021 (Period 12).

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

- ◆ an Executive Summary showing the top level position for each of the Services within the Resource and the Housing Revenue Account as at 26 February 2021 (Period 12)
- ◆ details of the most significant variances within Resources and the Housing Revenue Account across subjective headings and across Services as at 26 February 2021 (Period 12)
- ◆ a line by line trend analysis of the total Resources' expenditure and income across subjective headings as at 26 February 2021 (Period 12)

The Forum decided: that the position as at 26 February 2021 (Period 12) be noted.

[Reference: Minutes of 18 March 2021 (Paragraph 6)]

6 Urgent Business

There were no items of urgent business.



Report

3a

Report to:	Financial Resources Scrutiny Forum
Date of Meeting:	1 July 2021
Report by:	Executive Director (Finance and Corporate Resources)

Subject:	Capital Budget Monitoring 2020/2021 - General Fund Capital Programme
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1. Purpose of Report

1.1. The purpose of the report is to:

- ◆ update members of the Financial Resources Scrutiny Forum on the final outturn position of the Council's General Fund Capital Programme for the period covering 1 April 2020 to 31 March 2021.

2. Recommendation(s)

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

- (1) that the final outturn position on the 2020/2021 General Fund Capital Programme be noted.

3. Background

3.1. The Capital reports attached provide detail on the position as at 31 March 2021 from a financial perspective.

3.2. Appendix A shows the financial position of the General Fund Capital Programme. Any physical progress update for projects carried forward into financial year 2021/22 will be picked up as part of the new year monitoring report.

4. General Fund Capital Programme Final Outturn 2020/2021

4.1. The General Services Capital Programme for 2020/2021 totalled £80.648 million, which included budget of £7.891 million for Covid-19. This reflects the programme agreed by Executive Committee on 23 September 2020 and the subsequent amendments made through regular monitoring reports throughout 2020/2021. As agreed at the recent Executive Committee (April 2021), the Covid-19 budget of £7.891m will now be available for the 2021/22 Capital Programme.

4.2. The total spend on Capital of £69.548 million is shown in Appendix A. The 2020/2021 Capital spend incurred by Resources totals £59.766m. This is a reduction of £3.3 million in the outturn shown at period 12 (£63.100m). The main reasons for the movement include the timing of spend on projects which will now spend in 2021/22, including play parks (£0.250m), Town Centre Regeneration Fund (£0.440m), City Deal Community Growth Areas (£0.630m), Greenhills Road (£0.500m), Roads Carriageways (£1.020m) and Caird Data Centre (£0.410m). Appendix A also shows the funding sources for capital this spend.

- 4.3. Overall, the main projects that have underspent this year are detailed in Appendix B. The underspend reflects a variation from the expected timing of project spend in 2020/2021. Funding will carry forward into next financial year. The overall level of spend on the 2021/2022 Capital Programme will be discussed in a separate report to this Forum.
- 4.4. **Year End and Accounting Adjustments:** Included within the total spend for the year of £69.548 million is £9.782 million on a project accelerated from the 2021/22 capital programme for Spend to Save on previously leased assets. Funding for this project has also been brought forward from 2020/21. This has been accounted for in 2020/21 to allow the full years saving to be made in 2021/22. There may be the potential to generate further revenue savings in 2022/23 by purchasing further assets - this will be dependent on availability of capital funding and assets which are due to be replaced.
- 4.5. Accounting Regulations mean that adjustments are required to report spend correctly as either Capital or Revenue for the purposes of publishing our Annual Accounts. This includes where spend from the Capital Programme is on assets that are not owned by the Council (for example expenditure on Shawfield Industrial Estate) or where spend must be classed as Revenue due to the nature of the spend. This adjustment has no physical impact on projects – it is an accounting entry only.
- 4.6. From reviewing the Council's Revenue and Capital spend, £0.983 million of Capital spend is required to be recorded as Revenue spend. Conversely, £1.957 million of Revenue spend should be recorded as Capital. These transfers mean that for the purpose of publishing our Annual Accounts only, there is Capital spend of £70.522 million.
- 4.7. **Carry Forward to 2021/2022:** Reflecting the spend made in 2020/21 and the requirement for the balance of budget available to be carried forwards to undertake approved projects £11.100 million will carry forward into financial year 2021/22.
- 4.8. The overall base programme for 2021/2022 including this carry forward of £11.100 million will be discussed in a separate report to this Forum. This separate report reviews the programme for the coming year detailing the overall level of spend achievable.
- 5. Employee Implications**
- 5.1. There are no employee implications as a result of this report.
- 6. Financial Implications**
- 6.1. The financial implications are contained in section 4 of this report.
- 7. Climate Change, Sustainability and Environmental Implications**
- 7.1. There are no implications for climate change, sustainability or the environment in terms of the information contained in this report.
- 8. Other Implications**
- 8.1. The main risk associated with the Council's Capital Programme is an overspend. The risk has been assessed as low given the detailed project management plans prepared and monitored for each project. The risk of overspend is managed through four weekly Investment management meetings.

9. Equality Impact Assessment and Consultation Arrangements

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

Paul Manning

Executive Director (Finance and Corporate Resources)

15 June 2021

Link(s) to Council Values/Ambitions/Objectives

- Accountable, Effective and Efficient and Transparent

Previous References

- Executive Committee, 23 September 2020
- Executive Committee, 28 April 2021
- Executive Committee, 23 June 2021

List of Background Papers

- Capital Ledger prints to 31 March 2021

Contact for Further Information

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

Jackie Taylor, Head of Finance (Strategy)

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

SOUTH LANARKSHIRE COUNCIL
CAPITAL EXPENDITURE 2020/21
GENERAL FUND PROGRAMME
FOR PERIOD 1 APRIL 2020 TO 31 MARCH 2021

<u>Resource Name</u>	<u>Annual Budget £000</u>	<u>2019/20 C/F £000</u>	<u>Previous Slippage /Adjs £000</u>	<u>Total Original Budget £000</u>	<u>2020/21 Adjs £000</u>	<u>2020/21 Slippage £000</u>	<u>Total Budget £000</u>	<u>Estimate to Date £000</u>	<u>Actual £000</u>
<u>Community & Enterprise</u>									
Fleet & Environmental	-	36	-	36	90	-	126	126	528
Facs/Waste/Grounds	3,885	1,366	(3,648)	1,603	495	(266)	1,832	1,832	926
Planning & Economic Development	13,061	(835)	(7,283)	4,943	1,902	-	6,845	6,845	2,385
Roads	26,014	4,673	(1,868)	28,819	-	-	28,819	28,819	26,357
Resource Total	42,960	5,240	(12,799)	35,401	2,487	(266)	37,622	37,622	30,196
<u>Education</u>									
Primary Schools Modernisation	120	468	(171)	417	-	-	417	417	163
ICT Developments	3,680	924	(1,104)	3,500	1,953	-	5,453	5,453	3,586
1,140 Hours	18,350	2,263	(7,734)	12,879	425	-	13,304	13,304	14,777
Other	7,906	1,289	(4,538)	4,657	649	-	5,306	5,306	4,115
Resource Total	30,056	4,944	(13,547)	21,453	3,027	-	24,480	24,480	22,641
<u>Finance & Corporate</u>									
IT Services	5,036	213	(500)	4,749	(362)	(1,105)	3,282	3,282	2,038
Resource Total	5,036	213	(500)	4,749	(362)	(1,105)	3,282	3,282	2,038
<u>Housing and Technical</u>									
Office Accom	8,489	2,308	(1,128)	9,669	(2,867)	(1,042)	5,760	5,760	3,658
Private Housing Scheme of Assistance	1,000	-	(250)	750	(750)	-	-	-	-
Other Housing	-	670	(424)	246	523	-	769	769	704
Resource Total	9,489	2,978	(1,802)	10,665	(3,094)	(1,042)	6,529	6,529	4,362
<u>Social Work</u>									
Care Facilities	3,251	2,166	(4,673)	744	-	-	744	744	529
Other	400	-	(300)	100	-	-	100	100	0
Resource Total	3,651	2,166	(4,973)	844	-	-	844	844	529
Covid-19 Additional Costs / Overheads (section 4.1)	-	-	7,891	7,891	-	-	7,891	7,891	-
Spend to Save (section 4.4)	-	-	-	-	-	-	-	-	9,782
Overall Total	91,192	15,541	(25,730)	81,003	2,058	(2,413)	80,648	80,648	69,548

**APPENDIX A
(Page 2)**

SOUTH LANARKSHIRE COUNCIL
CAPITAL EXPENDITURE 2020/21
GENERAL FUND PROGRAMME
FOR PERIOD 1 APRIL 2020 TO 31 MARCH 2021

Expenditure	<u>2020/21 Revised Budget</u> £m	<u>2020/21 Actual to 31/03/21</u> £m
General Fund Programme (From Appendix A - page 1)	80.648	69.548
<u>Accounting Adjustments</u> (Section 4.4 - 4.6):		
Less: Transfers to Revenue		(0.983)
Add: Year End Transfers to Capital		1.957
2020/2021 Outturn Position (Accounting Basis only)	<u>80.648</u>	<u>70.522</u>
Income		<u>2020/21 Actual to 31/03/21</u> £m
Prudential Borrowing		4.452
Developers Contributions		1.483
Partners (Including Strathclyde Partnership for Transport, Sustrans, Transport Scotland and Strategic Timber Transport Scheme)		4.121
Scottish Government:		
- Capital Grant		21.373
- Cycling, Walking and Safer Streets		0.989
- Vacant and Derelict Land		0.266
- Early Years 1,140 Hours		13.180
- Regeneration Capital Grant		0.253
- Town Centre Regeneration Fund		0.191
- Travelling People's Sites		0.025
- Digital Inclusion		1.256
- COVID-19 Mitigation for School Transport		0.016
- Calderglen Gaelic Adaptations		0.074
Glasgow City Region City Deal		18.109
Specific Reserves		1.379
Revenue Contribution		3.355
TOTAL FUNDING		70.522

SOUTH LANARKSHIRE COUNCIL
CAPITAL EXPENDITURE 2020/2021
GENERAL FUND PROGRAMME
FOR PERIOD 1 APRIL 2020 TO 31 MARCH 2021

Projects with Underspends in 2020/21		
Project Name	Project Type	Completion Date
Community and Enterprise Resources:		
Play Parks (Abington, Carstairs Village and Wooddean)	Infrastructure	April 2021
Town Centre Regeneration Fund	Regeneration	September 2021
Hamilton HUB - New Cross Shopping Centre	Regeneration	March 2022
Abington Campus for Enterprise	Regeneration	December 2021
Extension of Cemeteries	Land Purchase	Throughout 2021/22
Memorial Headstones	Remedial works	Throughout 2021/22
Springhall Community Centre Upgrade	External Works	Spring 2021
Glengowan Primary School Extension (Glasgow City Region City Deal Programme)	Extension / Adaptations	Late Spring / Summer 2022
Calderside Academy (Glasgow City Region City Deal Programme)	Extension / Adaptations	December 2023
Roads Investment Programme	Roads	Throughout 2021/22
Cycling Walking & Safer Routes	Roads	July 2021
Sustrans - Various	Roads	May 2021
Stewartfield Way (Glasgow City Region City Deal Programme)	Roads	March 2025
Education Resources:		
St Charles Primary School - Additional Classroom	Extension	April 2021
St Mark's Primary School, Hamilton – Extension	Extension	June 2022
Millburn ELC (previously Newton Brae Nursery)	New Build –	August 2021
Kirkstyle ELC (previously Crawforddyke Nursery)	New Build	May 2021
Woodhill ELC (previously Blackwood/ Kirkmuirhill Nursery)	New Build	July 2021
Roof Top Nursery (previously East Kilbride - Shopping Centre Nursery)	Car park lining only	July 2021
Springlaw ELC (previously Springhall Nursery Centre)	New Build	July 2021
Education Information Communication Technology	ICT	Throughout 2021/22
Auchingramont Road	New Build	June 2021
Small Scale Adaptations	Adaptations	Throughout 2021/22

SOUTH LANARKSHIRE COUNCIL
CAPITAL EXPENDITURE 2020/2021
GENERAL FUND PROGRAMME
FOR PERIOD 1 APRIL 2020 TO 31 MARCH 2021

Projects with Underspends in 2020/21 (cont'd)		
Project Name	Project Type	Completion Date
Finance and Corporate Resources:		
IT Infrastructure Refresh	Infrastructure	May 2021
Caird Data Centre	Infrastructure	December 2021
Climate Change / Digital Transformation Fund	Infrastructure	March 2022
Housing and Technical Resources:		
Prioritised Urgent Investment	Refurbishment	Throughout 2021/22
Essential Services Fabric Upgrade	Refurbishment	Throughout 2021/22
Civic Centre Fabric Upgrade	Refurbishment	Throughout 2021/22
Gypsy Traveller Sites – Swinhill	Refurbishment	Throughout 2021/22
Central Energy Efficiency Fund 2020/21 Programme	Refurbishment	Throughout 2021/22
Social Work Resources		
Care Home Replacement – Blantyre	New Build	May 2022
Community Alarms	Infrastructure	June 2022



Report

3b

Report to:	Financial Resources Scrutiny Forum
Date of Meeting:	1 July 2021
Report by:	Executive Director (Finance and Corporate Resources)

Subject:	Capital Budget Monitoring 2020/2021 - Housing Capital Programme
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1. Purpose of Report

1.1. The purpose of the report is to:

- ◆ update members of the Financial Resources Scrutiny Forum on the final outturn position of the Council's Housing Capital Programme for the period covering 1 April 2020 to 31 March 2021.

2. Recommendation(s)

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

- (1) that the final outturn position on the 2020/21 Housing Capital Programme be noted.

3. Background

- 3.1. The Capital reports attached provide detail on the position as at 31 March 2021 from a financial perspective.
- 3.2. Appendix A shows the financial position of the Housing Capital Programme. Any physical progress update for projects carried forward into financial year 2021/22 will be picked up as part of the new year monitoring report.

4. Housing Capital Programme Final Outturn Position 2020/2021

- 4.1. The revised Housing Capital Programme for 2020/21 totalled £48.172 million. This revised programme was approved by Executive Committee on 23 September 2020.
- 4.2. Appendix A shows actual expenditure of £49.362 million which is £1.190 million more than the budget of £48.172 million due to a combination of accelerated spend on the provision of additional housing supply, offset by an underspend on other Housing Investment Programme projects delayed by COVID-19.
- 4.3. Housing and Technical Resources have also received additional one-off income totalling £1.882 million in relation to Renewable Heating Initiative / Feed in Tariffs, land sales and developer contributions. However, due to the reduced level of spend, and therefore income received on both Mortgage to Rent purchases (£0.184 million) and Open Market purchases (£0.900 million), the net impact of this was additional income of £0.798 million in 2020/21.
- 4.4. Taking into account the year-end overspend position of £1.190 million (section 5.2) and the additional income of £0.798 million (section 5.3), means there is the requirement to

accelerate £0.392 million of funding from future years' Housing programmes into 2020/2021.

- 4.5. The Resource have reviewed the level of spend they expect to be achievable from their approved 2021/22 Capital Programme of £100.800 million. In order to accommodate the £0.392 million acceleration into 2020/2021 (section 5.4), and to reflect the profile of spend expected on the Housing Investment Programme in the coming years including the continuing uncertainty surrounding the impact of lockdown, the 2021/22 programme will be reduced by £6.441 million (6.3%), and the 2022/23 allocation increased by £6.049 million.

5. Employee Implications

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

6. Financial Implications

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

7. Climate Change, Sustainability and Environmental Implications

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

8. Other Implications

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

9. Equality Impact Assessment and Consultation Arrangements

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

Paul Manning

Executive Director (Finance and Corporate Resources)

15 June 2021

Link(s) to Council Values/Ambitions/Objectives

- Accountable, Effective and Efficient and Transparent

Previous References

- Executive Committee, 23 September 2020

List of Background Papers

- Capital Ledger prints to 31 March 2021

Contact for Further Information

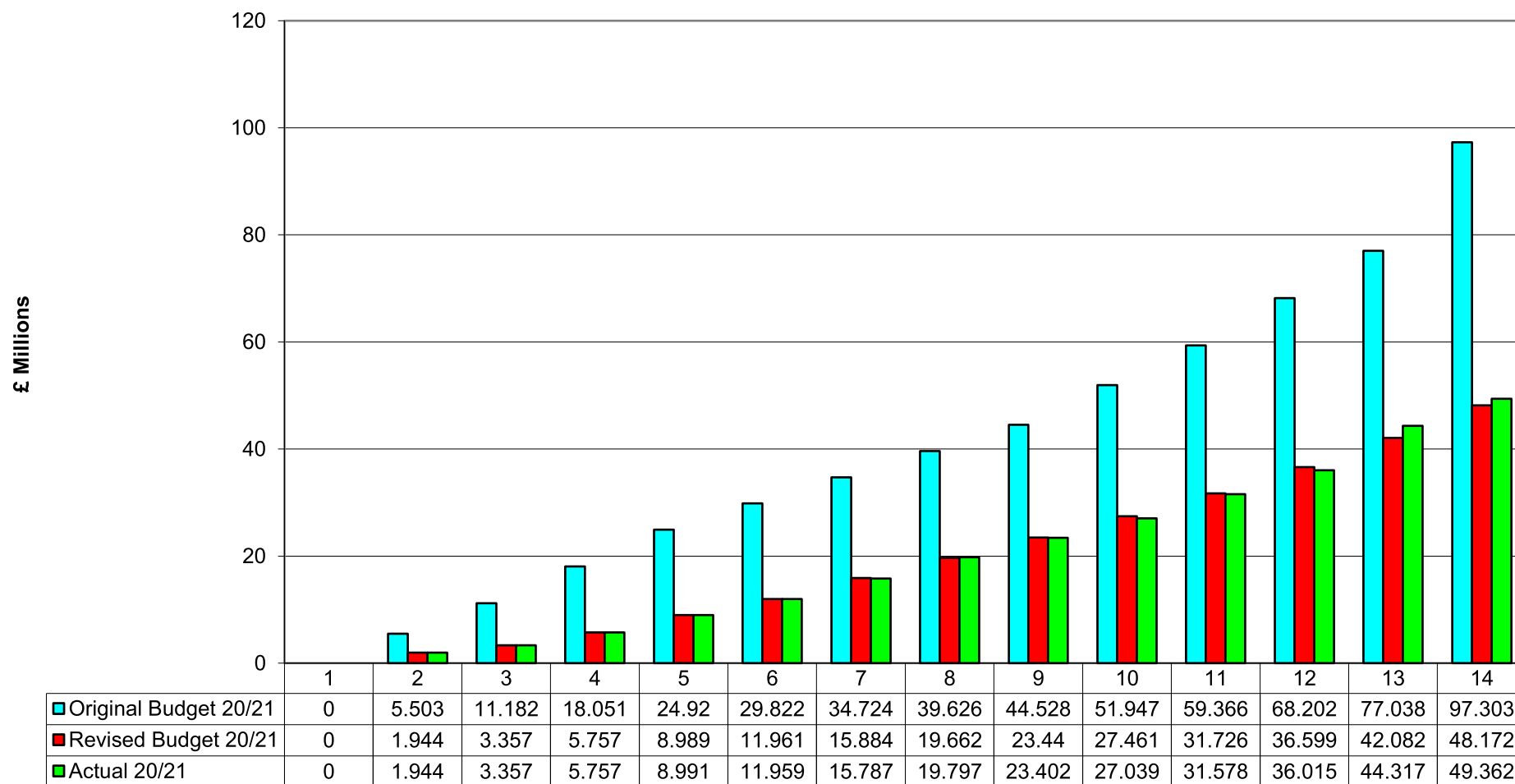
If you would like to inspect the background papers or want further information, please contact:-
Jackie Taylor, Head of Finance (Strategy)
Ext: 5637 (Tel: 01698 455637)
E-mail: jackie.taylor@southlanarkshire.gov.uk

SOUTH LANARKSHIRE COUNCIL
CAPITAL EXPENDITURE 2020/21
HOUSING PROGRAMME
FOR PERIOD 1 APRIL 2021 TO 31 MARCH 2021

Appendix A

	<u>2020/21</u> <u>Annual</u> <u>Budget</u> <u>£m</u>	<u>2020/21</u> <u>Actual to</u> <u>31/03/21</u> <u>£m</u>
EXPENDITURE		
2020/2021 Budget	48.172	49.362
INCOME		<u>2020/21</u> <u>Actual to</u> <u>31/03/21</u> <u>£m</u>
Land Sales		0.309
Capital Funded from Current Revenue		18.134
Prudential Borrowing		11.808
Specific Grant		
- Scottish Government – New Council House		15.898
- Scottish Government – Buy Backs		1.545
- Scottish Government – Mortgage to Rent		0.095
Miscellaneous Income		1.573
TOTAL FUNDING		49.362

HRA Capital Expenditure Profile Graph 20/21





Report

4a

Report to:	Financial Resources Scrutiny Forum
Date of Meeting:	1 July 2021
Report by:	Executive Director (Finance and Corporate Resources)

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

1.1. The purpose of the report is to:

- ◆ update members of the Financial Resources Scrutiny Forum of progress on the Council's General Fund Capital Programme for the period covering 1 April 2021 to 21 May 2021.

2. Recommendation(s)

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

- (1) that the physical and financial progress of the 2021/2022 General Fund Capital Programme be noted.

3. Background

- 3.1. The Executive Committee (4 November 2020) approved a General Services base budget for the financial year 2021/22 of £85.244 million. Since the approval of this report, further budget amendments have been approved which will mean adjustments to the 2021/22 Capital Programme. This is detailed in section 5.1.
- 3.2. The Capital reports attached provide detail on the position as at 21 May 2021 from both a financial and physical perspective.
- 3.3. Appendices A to E show the financial position of the General Fund Capital Programme, with the physical progress detailed in Appendices F to H – as they are split into Build, Non Build and Roads.
- 3.4. The revised Prudential Code for Capital Finance in Local Authorities 2017 requires councils to produce a Capital Strategy. The Council's Executive Committee approved a Future Capital Investment Strategy (Capital Strategy), which identified the major capital investment requirements for the Council for the ten-year period from 2018/2019 to 2027/2028 (21 November 2018).

4. General Fund Capital Programme 2021/2022

- 4.1. **2021/22 Budget:** The Capital Programme for 2021/2022 totals £85.066 million. This is a movement of £0.178 million from the original list of projects for 2021/2022 as approved by the Executive Committee in November 2020 (as noted in section 3.1) and includes adjustments approved by the Executive Committee during 2020/2021, additional funded projects, accounting adjustments and the outcome of an exercise to identify the anticipated level of spend for the year. The full programme of projects

is detailed in Appendix A, with the additional funded projects shown separately in Appendix B for information only, as well as the detailed programme movement provided in Appendix C.

4.2. The funding available to support the programme is detailed in Appendix E.

4.3. **General Fund – Period 2 Position:** The programme spend and funding for the General Fund is summarised in Appendix E. As noted in 5.1, the total capital spending programme for the year is £85.066 million.

4.4. Budget for the period is £4.072 million and spend to the 21 May 2021 is £4.072 million.

4.5. Actual funding received to 21 May 2021 is £52.776 million.

4.6. Relevant officers will continue to closely monitor the generation of all income including receipts.

5. Employee Implications

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

6. Financial Implications

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

7. Climate Change, Sustainability and Environmental Implications

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

8. Other Implications

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

9. Equality Impact Assessment and Consultation Arrangements

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

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

Paul Manning

Executive Director (Finance and Corporate Resources)

15 June 2021

Link(s) to Council Values/Ambitions/Objectives

- Accountable, Effective and Efficient and Transparent

Previous References

- Executive Committee, 21 November 2018
- Executive Committee, 4 November 2020
- Executive Committee, 23 June 2021

List of Background Papers

- Capital Ledger prints to 21 May 2021

Contact for Further Information

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

Jackie Taylor, Head of Finance (Strategy)

Ext: 5637 (Tel: 01698 455637)

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

2021/2022 Summary of Capital Programme Expenditure

	2021/22 Proposed Allocation
<u>Community & Enterprise Resources</u>	£m
Leisure Centres (Design Fees)	0.500
Synthetic and Grass Pitches	0.495
Zero Waste Fund Projects	0.217
Springhall Urban Greenspace Development (Springhall Cage)	0.025
Allotment & Raised Beds, Strathaven	0.040
Strathaven Cemetery Infrastructure Works	0.040
War Memorials (Strathaven Statue)	0.041
Park Bridges (Horseshoe Bridge, Greenhall Bridge, White Bridge)	0.321
Willie Waddell Monolith, Forth	0.010
Tom Craig Centre - Upgrade of Lesser Hall and Sports Pavilion	0.050
Cashless System	0.014
Allotments	0.080
Bin Storage Areas	0.049
Memorial Headstone Remedial Works	0.300
Springhall Community Centre Upgrade	0.053
Hamilton Mausoleum	0.396
Upgrades to Community Infrastructure – Small Scale Works	0.069
Switched on Fleet	0.325
Langlands Boardwalk	0.073
Demolition Programme	0.024
Play Parks - Various	0.578
Roads Carriageways and Associated Infrastructure	15.708
Roads - Structures (Bridges)	2.087
Roads Depot - Salt Barn Improvements	0.355
Cycling, Walking and Safer Routes	1.912
SPT Projects	2.839
Sustrans Projects	1.304
City Deal - Roads	5.671
Abington Campus for Enterprise	1.100
East Kilbride Town Centre Masterplan	0.025
Place Based Investment Programme	2.003
Town Centre Regeneration Fund	3.459
Vacant & Derelict Land	0.832
City Deal – Community Growth Areas	5.740
Total Community and Enterprise Resources	46.735

APPENDIX A
(Page 2)

	2021/22 Proposed Allocation £m
<u>Education Resources</u>	
Early Years - 1,140 Hours	6.535
Schools' information Communication Technology (ICT)	3.860
Auchingramont Road	0.420
Crawforddyke PS - Two Classroom Modular Extension	0.540
St Charles Primary School - Additional Classroom	0.941
St Mary's PS, Hamilton Nursery and Classroom Extension	0.888
Newton Farm Primary School Extension	2.548
Castlefield Primary School Extension	0.100
Uddingston Nursery Expansion	0.395
Holy Cross High School	0.500
St Mark's PS, Hamilton Nursery and Classroom Extension	1.111
Our Lady of Lourdes - Feasibility	0.050
Hamilton Community Growth Area Nursery Expansion	0.050
Larkhall Community Growth Area	2.110
Other Small-Scale Education Projects	0.352
Total Education Resources	20.400
<u>Finance and Corporate Resources</u>	
Oracle Upgrade	0.335
Climate Change / Digital Transformation Fund	0.348
Digital Tools	0.283
Digital Connectivity	0.296
Caird Data Centre	0.719
IT Infrastructure Refresh	0.559
Other IT Projects Mobile Working	0.236
Total Finance and Corporate Resources	2.776
<u>Housing and Technical Resources</u>	
Prioritised Urgent Investment	2.771
Principal Offices	0.940
Headquarters Fabric Upgrade	0.359
Planned Asset Management	1.809
Lifecycle Replacement - Schools	1.062
Lock Up Areas Housing Estates	0.200
Community Facilities Fund	0.100
Council Offices - Brandon Gate	0.042
Gypsy Travellers Sites	0.188
Civic Centre Fabric Upgrade	0.357
CEEF	0.559
Total Housing and Technical Resources	8.387

	2021/22 Proposed Allocation
Social Work Resources	£m
Replacement Care Facilities	6.200
Community Alarms	0.140
Swiss Plus	0.428
Total Social Work Resources	6.768
Total Expenditure	85.066

Additional Funding – Projects

Community and Enterprise Resources

Hamilton Palace Grounds, Play Area

Developers' contributions received for the Hamilton Area will be used to replace the Hamilton Palace Grounds play area at an alternative location. £0.184m

Bothwell Road Park - Sensory Garden

A contribution from Save the Children to install a sensory garden, including sensory equipment, at Bothwell Road Park. £0.014m

Alexander Hamilton Memorial Park

Funding to explore and identify alternative routes to avoid a landslip within the park. This will be funded by developers' contributions received from the Stonehouse Area. £0.019m

Synthetic and Grass Pitches

Developers' contributions received from the Cambuslang/Rutherglen Area will be used to install a net to cover the reconfigured pitches at Eastfield Sports Pitch. £0.048m

Greenhall Replacement Bridge

Funding to conduct a feasibility study with Friends of Calder in Greenhall Park to replace the footbridge over the Rotten Calder. This will be funded by developers' contributions received for the Blantyre Area. £0.025m

White Bridge Replacement, Chatelherault Country Park

Developers' contributions from the Hamilton Area have been received and will be used to replace the White Bridge at Chatelherault Country Park due to the continued erosion and deterioration of the existing structure. £0.108m

John Mann Park, Carnwath

Funding to install outdoor gym equipment at John Mann Park, Carnwath, in partnership with Carstairs 2000 Community Group. This will be funded by a contribution from Levensat. £0.020m

Switched on Fleet

An additional contribution from the Energy Saving Trust (originally awarded £0.090m in 2020/21) to progress the installation of additional electric vehicle charging points. £0.010m

Place Based Investment Programme

Funding from the Scottish Government of £2.003m for the Place Based Investment Programme. The allocation of this funding to specific projects will be presented in a separate report to the Community and Enterprise Resources Committee for approval (29 June 2021). £2.003m

Sustrans – Places for Everyone

An increase in the grant award from Sustrans (from £0.006m to £0.225m) to extending the cycle network from the Town Centre to the railway station in East Kilbride. £0.219m

Strathclyde Partnership for Transport (SPT)

Strathclyde Partnership for Transport have awarded this Council £2.450m to progress a number of schemes during 2021/2020: £2.450m

Bus Infrastructure	£0.100m
National Strategic Cycle Routes	£0.500m
Route Action Plans	£0.250m
Extension of Cambuslang Station Park and Ride	£0.800m
Congestion Reduction Measures	£0.300m
Hairmyres Station Park and Ride	£0.100m
Lanark Interchange	<u>£0.400m</u>
Total	£2.450m

Abington Campus for Enterprise

An additional contribution from Clyde Windfarm to extend and convert the former schoolhouse into business and community space at Abington. This will augment the Scottish Government's Regeneration Capital Grant funding which was added to the Capital Programme in a previous financial year. £0.711m

Education Resources

Newton Farm Primary School Extension

The 2021/2022 requirement to progress the extension to Newton Farm Primary School is £2.542m, which will be funded by borrowing. £2.542m

The balance of funding will be added to future Capital Programmes as follows:
2022/2023: £1.569m and 2023/2024 £0.109m. This will be funded by a contribution of £0.790 million from the Newton Farm Community Growth Area with the balance funded by borrowing.

As noted in Appendix 3, section 10, the annual cost of borrowing £3.430 million is an average of £0.189 million across 25 years, a total cost of £4.725 million. The Scottish Government's Learning Estate Improvement Programme have agreed to provide Revenue funding (average £0.132m per annum) to support the ongoing costs of this project. The balance of costs is included for consideration as part of the Council's budget strategy for 2022/2023.

Early Years 1,140 Hours - Temporary Accommodation Bothwell

Funding to allow temporary nursery accommodation to be provided at Bothwell Primary School, St John the Baptist Primary School and St Brides Primary School to help with the provision of 1,140 Hours. This will be funded by developers' contributions from the Bothwell area and augment the allocation of £0.150m already earmarked within the existing Capital Programme for these works. £0.180m

Our Lady of Lourdes Primary School, East Kilbride

Following the acquisition of the accommodation at Our Lady of Lourdes Primary School, East Kilbride, this funding will allow the necessary physical improvements for the school, to be identified and costed. This will be funded by developers' contributions from the East Kilbride area.	£0.050m
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Housing and Technical Resources

Central Energy Efficiency Fund

The Community and Renewable Energy Scheme (CARES) has provided grant to fund 40% of the total costs of the supply and installation of solar PV panels and battery storage cubicles at Calderwood Primary and High Blantyre Primary schools. This will augment the allocation of £0.143m already included within the 2021/2022 Capital Programme.	£0.129m
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Social Work Resources

SWiS Plus Replacement

The overall capital cost of replacing the existing SWiS Plus system is estimated at around £2.634m profiled as follows: 2021/2022: £0.428m, 2022/2023: £1.628m and 2023/2024 £0.578m. This will be funded by borrowing. As noted in Appendix 3, section 13, the cost of borrowing £2.634 million would be approximately £0.250m per annum, and the Social Work Resources Committee (2 June 2021) agreed that these costs could be met through diverting some of the staffing efficiencies released from the project.	£0.428m
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TOTAL ADJUSTMENTS	£9.140m
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Movement from Originally Approved Project List for 2021/2022

As noted in section 3.1 of the main report, a programme of projects totalling £85.244 million was approved for 2021/2022 (Executive Committee, November 2020). Since the approval of this report, a number of adjustments require to be made which will reduce the programme to £85.066 million. These adjustments are summarised in table 1 below with the detail provided in the notes thereafter.

Table 1: 2021/2022 Proposed Base Capital Programme

	Section Ref	2021/22 £m
Approved Programme – 4 November 2021		85.244
Approved Amendments (see Note 1) :		
Budget Movements	1	2.535
Footpaths and Roads Improvement Fund	1	2.000
Finance Circular 5/2021	1	
- General Capital Grant		-
- Specific Capital Grant		2.141
2020/21 Carry Forward	2-4	11.100
Additional Funding received in 2020/2021	5	1.128
Accounting Requirements		
Transfers to Revenue	6	(4.819)
Transfers from Revenue	7	2.231
Additional Funding		
- New Funding 2021/2022	8-13	9.140
Movement Across Years	14	(25.634)
General Services Base Budget 2021/22		85.066

1. **Approved Adjustments:** Since the approval of the 2021/2022 programme, (Executive Committee, November 2020) several adjustments have been reported to Committee, namely:
 - Budget movements from 2020/2021 have been reported to the Executive Committee during the year to move project spend from 2020/21 into 2021/22. These total £2.535 million and include: Existing Synthetic and Grass Pitches (£0.266m), New website (£0.225m), Oracle Upgrade (£0.335m), Digital Connectivity (£0.234m), Caird Data Centre (£0.311m), Lifecycle Replacement Schools (£0.562m), Principal Offices (£0.480m), Langlands Moss Boardwalk (£0.060m) and Crawforddyke Primary School Extension (£0.062m).
 - As part of the 2021/2022 Revenue Budget, members approved investment in a Footpaths and Roads Improvement Fund totalling £2.000 million.

- Finance Circular 5/2021 increased the level of General Capital Grant by £0.062 million and provided Specific Capital Grants totalling £2.141 million for Vacant and Derelict Land (£0.737 million) and Cycling, Walking and Safer Routes (£1.404 million). The Capital Programme funding package already includes an element of borrowing and it is proposed that the additional General Capital Grant of £0.062 million be used to reduce the borrowing required.
2. **2020/21 Carry Forward:** As reported in the Final Outturn Report for 2020/21, the year-end underspend of £11.100 million will carry forward into future years. This includes budget of £7.891 million which is no longer required for Covid-19. In the April report to this Committee, it was agreed that the unspent capital funding for Covid-19 would be earmarked for Larkhall Leisure Centre (£6 million), as well as supporting the Council's Digital Transformation projects (£1.891 million), and that further details would be provided in this report. These projects are discussed further below.
 3. Larkhall Leisure Centre: £6.000 million of the 2020/2021 Covid-19 funding not required was earmarked for this facility, pending the outcome of the Cross Party Working Group. It is therefore proposed that the funding of £6.000 million is confirmed as being allocated to the Larkhall Leisure Centre project, bringing the total funding available to £9.000 million. On that basis, the budget for 2021/2022 will include £0.500 million of this overall project funding of £9.000 million to facilitate the commitment to design a new facility, with the remainder of the budget available to be brought forward for use when required.
 4. Digital Transformation: £1.891 million of the funding not required for Covid-19 was earmarked to support the Council's Digital Transformation projects. This includes the replacement for the current Financial management, HR, Payroll, Purchasing and procurement system as the Council's Enterprise Resource System (Oracle) is nearing the end of its supported life. The Oracle Replacement System is one of a number of digital transformation projects being considered. The budget for 2021/2022 of £0.335 million relates to the pre-existing project for the upgrade of the Oracle systems (£0.335 million) with the remainder of the additional budget available to be brought forward for use when required.
 5. **Additional Funding (2020/2021):** At the end of 2020/21, additional funding was received and used to fund expenditure incurred in that year. The net total of this is an increase to the programme of £1.128 million and this needs to be added to the overall expenditure budget being carried into 2021/2022. The main elements reflect additional SPT funding for Cambuslang Park and Ride (£0.500m) and Congestion Reduction Measures (£0.150m) and Scottish Government funding for the Purchase of Electric Vehicles (£0.282m) and Gaelic adaptations at Calderglen High School (£0.112m).
 6. **Accounting Requirements:** As has been the case in previous years, it has been identified that to comply with accounting rules, some project expenditure should be reported through the revenue budget as it cannot be classed as capital. Budget of £4.819 million will be transferred to Resources' Revenue budgets, along with the relevant funding for Private Housing Scheme of Assistance project (£1 million) Clyde Gateway (£0.819 million) and £3.000 million of the Planned Asset Management budget. In relation to Planned Asset Management, the total overall budget across capital and revenue, remains at £4.809 million.

This will continue to be reviewed to ensure that it is classed appropriately (as revenue or capital), and any further movement reported to a future meeting.

7. Conversely, it is proposed that roads carriageways revenue budget totalling £1.531 million and £0.700 million of Education Information Communication Technology (ICT) revenue budget be transferred to the 2021/22 Capital Programme. The total overall budget for both Roads Carriageways and Education ICT across capital and revenue remains unchanged.
8. **Additional Funding 2021/2022:** Resources have advised of additional funding awarded for several other projects. This funding totals £9.140 million and the projects are included in the base 2021/2022 Capital Programme proposed. A full list of projects and the source of this funding is detailed in Appendix 2.
9. There are also two projects which require to be funded from borrowing. There are two projects included in the proposed programme which have been approved by Committee previously, namely Newton Farm Primary School Extension (Executive Committee, 26 May 2021) and SWiS Plus Replacement (Social Work Resources Committee, 2 June 2021). Whilst the spend requirement for 2021/2022 has been included in the base budget for the year, this Committee's approval is sought to borrow to fund these additional costs. Further detail on both of these projects is included below:
10. Newton Farm Primary School Extension: The capital cost of the extension is £4.390 million, of which £0.170 million has already provided to allow design work to progress. Developers contributions totalling £0.790 million from the Newton Farm Community Growth Area is anticipated, with the balance of £3.430 million required to be met by additional borrowing.
11. The annual cost of borrowing £3.430 million is an average of £0.189 million across 25 years, a total cost of £4.725 million. The Scottish Government's Learning Estate Improvement Programme have agreed to provide Revenue funding (average £0.132m per annum) to support the ongoing costs of this project. The balance of costs is to be considered as part of the Council's budget strategy for 2022/2023.
12. SWiS Plus Replacement: The overall capital cost of replacing this system is estimated at around £2.634m which is made up of system purchase and development costs (£1.2m), project team costs (£1.284m) and a transition year of support team costs (£0.150m), which will be required to be funded by borrowing.
13. The cost of borrowing £2.634 million would be approximately £0.250m per annum, and the Social Work Resources Committee (2 June 2021) agreed that these costs could be met through diverting some of the staffing efficiencies released from the project (approximately 5 social worker posts in total which would equate to £0.250m pa).
14. **Movement to Future Years:** Since the original programme for financial year 2021/2022 was approved in November 2020, there has been a further impact on project delivery due to Covid-19 lockdowns and restrictions. The timing of this spend has been updated to reflect revised project timescales, following the impact of Covid-19. As a result of the re-profiling of the programme, project spend totalling £25.634 million will now fall into financial year 2022/2023.

APPENDIX D

SOUTH LANARKSHIRE COUNCIL CAPITAL EXPENDITURE 2021/22 GENERAL FUND PROGRAMME FOR PERIOD 1 APRIL 2021 TO 21 MAY 2021

	<u>2021/22</u> <u>Original</u> <u>Estimate inc</u> <u>C/F</u>	<u>2021/22</u> <u>Revised</u> <u>Budget</u>	<u>2021/22</u> <u>Budget to</u> <u>21/05/21</u>	<u>2021/22</u> <u>Actual to</u> <u>21/05/21</u>
Expenditure	£m	£m	£m	£m
General Fund Programme	85.066	85.066	4.072	4.072
Income	<u>2021/22</u> <u>Budget</u>	<u>2021/22</u> <u>Revised</u> <u>Budget</u>		<u>2021/22</u> <u>Actual</u> <u>To</u> <u>21/05/21</u>
	£m	£m		£m
Prudential Borrowing	40.289	40.289		40.289
Developers Contributions	4.654	4.654		0.000
Partners (Including SPT, Sustrans, Clyde Wind Farm and CARES)	4.647	4.647		3.309
Scottish Government:				
- Capital Grant	21.362	21.362		1.780
- Cycling, Walking and Safer Routes	1.912	1.912		0.000
- Vacant and Derelict Land	0.831	0.831		0.416
- Early Years 1,140 Hours	2.024	2.024		2.024
- Regeneration Capital Grant	1.230	1.230		1.230
- Town Centre Regeneration Fund	2.739	2.739		2.739
- Place Based Investment Programme	2.003	2.003		0.000
- Gaelic Capital Fund	0.038	0.038		0.038
- Gypsy Travellers	0.107	0.107		0.107
Glasgow City Region City Deal	2.386	2.386		0.000
Specific Reserves	0.844	0.844		0.844
TOTAL FUNDING	85.066	85.066		52.776

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Projects Completed	-	-
Projects Ahead of Programme	-	-
Projects on Programme	-	48
Projects Behind Programme	-	-
Projects, Altered Brief/Programme	-	-
Projects On Hold	-	-
	-	48

General Fund Capital Programme 2021/22
Non-Build Executive Summary – Project Status

<u>Type</u>		<u>Status</u>
C/F	Zero Waste Fund	On Programme
C/F	Fallside Park Play Area, Bothwell	On Programme
C/F	Forth Play Area	On Programme
C/F	Hairmyres Play Area	On Programme
C/F	Moor Park Play Area	On Programme
C/F	Hallside Primary School Trim Trail	On Programme
C/F	Willie Waddell Sport and Community Centre, Forth – Monoliths	On Programme
NEW	Allotments	On Programme
C/F	Bin Storage Areas	On Programme
C/F	Bothwell Park	On Programme
C/F	Cashless System	On Programme
C/F	Switched on Fleet	On Programme
NEW	Langlands Boardwalk	On Programme
NEW	Hamilton Palace Grounds Play Area	On Programme
C/F	Synthetic and Grass Pitch Replacement	On Programme
NEW	Allotment & Raised Beds, Strathaven	On Programme
C/F	Upgrades to Community Infrastructure	On Programme
C/F	Strathaven Cemetery Infrastructure Works	On Programme
C/F	Demolition Programme	On Programme
C/F	Horseshoe Bridge, Caldergleng	On Programme
NEW	Greenhall Replacement Bridge	On Programme
NEW	White Bridge Replacement, Chatelherault Country Park	On Programme
C/F	War Memorials (Strathaven Statue)	On Programme
NEW	Place Based Investment Programme	On Programme
C/F	East Kilbride Town Centre Masterplan	On Programme
C/F	City Deal – Community Growth Areas	On Programme
C/F	Vacant and Derelict Land – Clyde Cycle Park, Cambuslang	On Programme
C/F	Vacant and Derelict Land – Glen Esk, East Kilbride	On Programme
C/F	Vacant and Derelict Land – Milton Brick & Tile Works Site, Carluke	On Programme
NEW	Vacant and Derelict Land – 21/22 Allocation	On Programme
C/F	Oracle Upgrade	On Programme
C/F	Digital Connectivity	On Programme
C/F	Computer Room Upgrades	On Programme
C/F	Climate Change/ Digital Transformation Fund	On Programme
C/F	Community Alarms	On Programme
C/F	Mobile Working	On Programme
NEW	Swiss Plus	On Programme
C/F	Memorial Headstone Remedial Works	On Programme
C/F	Hamilton Mausoleum	On Programme
C/F	Bothwell Road Park – Sensory Garden	On Programme
NEW	Alexander Hamilton Memorial Park	On Programme
NEW	John Mann Park, Carnwath	On Programme
C/F	Abington Campus for Enterprise	On Programme
C/F	Town Centre Regeneration Fund	On Programme
C/F	Information Technology Infrastructure Refresh	On Programme
C/F	Digital Tools	On Programme
NEW	Wide Area Network Capitalisation	On Programme
C/F	Education Information Communication Technology Solutions for Learning	On Programme

SOUTH LANARKSHIRE COUNCIL

RESOURCE: ENTERPRISE, ROADS & TRANSPORTATION SERVICES 2021/22

PROJECT / PROGRAMME STATUS ~ PERIOD 2

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>											
A71 Kirk Street, Strathaven		1						1			
A723 Townhead Street, Strathaven		1						1			
Brownmuir and Haptoncraig Highway / Threestanes Highway, Strathaven		1						1			
Eaglesham Road, East Kilbride		1						1			
Glen Cally, East Kilbride		1						1			
Jamaica Drive and Windward Road, East Kilbride		1						1			
Kelvin Road, East Kilbride		1						1			
Maxwellton Avenue, East Kilbride					1			1			
Peel Park Place						1	1				
B7086 Lesmahagow Road, Strathaven		1						1			
Meadowhead Highway, Auldhouse		1						1			
(1) Threestanes Road, Strathaven and (2) Lethame Road		1						1			
Auldhouse Road, East Kilbride					1			1			
Browncastle Highway, Strathaven		1						1			
Calderwood Road,(1) East Kilbride		1						1			
A71 Darvel Road, Strathaven		1						1			
Aillort Place, East Kilbride		1						1			
Hunterlees Road, Glassford		1						1			
Jura, East Kilbride		1						1			
Kelvin Road, East Kilbride		1						1			
Loch Striven and Loch Goll					1			1			
Brancumhall Rd					1			1			
Mauchline, East Kilbride						1	1				
A723 Strathaven to Hamilton/Hamilton Road		1						1			
Loch Meadie/Loch Laxford		1						1			
Somerville Drive, East Kilbride		1						1			
Yarrow Park , East Kilbride		1						1			
Druid Place/Kirkstyle Place, Glassford					1			1			
Kirkhill Road, Strathaven					1			1			
Primrose Place, Strathaven		1						1			
Glen Farg						1	1				
Langlands Avenue & Langlands Court, EK					1			1			
Langlands Place, East Kilbride		1						1			
Lindores Drive, East Kilbride		1						1			
North Street and Castle Street, Strathaven		1						1			
Strathaven Road & Kypeside Place, Sandford		1						1			
Whitehills Drive/Place, East Kilbride		1						1			
A723 Hamilton Road, Strathaven		1						1			
Mill Street , Rutherglen		1						1			
Hamilton Road, Cambuslang		1						1			
Greenlees Road, Cambuslang		1						1			
<u>Preventative Maintenance Schemes</u>											
Strategic /Machine Patching					1			1			
Stonemyard Road, East Kilbride ~ surface dressing	1							1			
Cairnmuir Road, East Kilbride ~ surface dressing	1							1			

RESOURCE: ENTERPRISE, ROADS & TRANSPORTATION SERVICES 2021/22

[illegible]

SOUTH LANARKSHIRE COUNCIL

RESOURCE: ENTERPRISE, ROADS & TRANSPORTATION SERVICES 2021/22

PROJECT / PROGRAMME STATUS ~ PERIOD 2

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
Footways											
Hillside Crescent / Hillside Lane (Phase 2), Hamilton					1			1			
Carlisle Road, Hamilton	1							1			
Morris Crescent, Blantyre					1			1			
Shaw Street, Larkhall	1							1			
Clydesdale Area											
Strategic Schemes											
A72 Crossford					1			1			
Hillbrae, Crossford					1			1			
A70 Glenbuck		1						1			
Ponfeigh Road, Rigside		1						1			
A706 Lanark to Forth					1			1			
Carding Street, Symington					1			1			
Macadam Gardens, Blackwood						1	1				
Carnegie Gardens, Blackwood						1	1				
Glenafeoch Road, Carluke		1						1			
Napier Gardens, Blackwood						1	1				
A72 Kirkfieldbank Brae		1						1			
Hailstone Green, Forth	1							1			
Scauthill, Symington		1						1			
Preventative Maintenance Schemes											
Strategic /Machine Patching	1							1			
Leelaw Road, Lanark ~ surface dressing	1							1			
Hyndshaw Road, Carluke ~ surface dressing	1							1			
Candybank Road, Biggar ~ surface dressing	1							1			
B7055 A73 to A702, Symington ~ surface dressing	1							1			
Preparatory patching for 2022/23 schemes ~ surface dressing	1							1			
Footways											
Fleming Gardens, Khill/Blackwood	1							1			
Milton/Abbeygreen, Lesmahagow	1							1			
Potters Wynd, Lanark	1							1			
School Road, Coalburn	1							1			
Sherriflats Road, Thankerton	1							1			
Woodpark/Southview, Lesmahagow	1							1			
A721 Carnwath Road, Carluke	1							1			
ROADS REFURBISHMENT BUDGET											
Structures projects											
Laurenstone Terrace					1			1			
Cleghorn Bridge					1			1			
Structural Appraisal of Duke St MSCP		1						1			
Containment upgrades at high priority locations	1							1			
Mousemill Road Retaining Wall repair/replacement		1						1			
Traffic Signals											
A706 Cleghorn Bridge,		1						1			

SOUTH LANARKSHIRE COUNCIL

RESOURCE: ENTERPRISE, ROADS & TRANSPORTATION SERVICES 2021/22

PROJECT / PROGRAMME STATUS ~ PERIOD 2

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
Upgrade from incandescent lamps to LED		1						1			
Lighting ~ LED & Columns											
Renewal of various street lighting infrastructure		1						1			
Other											
Contribution to Horsley Brae project	1							1			
Bridges											
Ponfeigh Bridge ~ Bridge replacement project					1			1			
Clyde Bridge ~ Bridge replacement project		1						1			
<u>CYCLING, WALKING AND SAFER ROUTES</u>											
Casualty Reduction Measures											
Detailed Assessment Reports are being reviewed	1							1			
Engineering Measures at Schools											
Programme of works being developed	1							1			
Road Safety Measures / Speed Limit Initiatives											
Programme of works being developed	1							1			
Traffic Signals / Pedestrian Crossings											
Programme of works being developed	1							1			
Cycle Schemes											
East Kilbride Cycle Network, ph.1					1			1			
East Kilbride Cycle Network, ph.1.1					1			1			
Cycle shelters in schools	1							1			
<u>SPT GRANT FUNDED PROJECTS</u>											
<u>SPT ~ BUS INFRASTRUCTURE WORKS</u>											
Projects being discussed with SPT	1							1			
<u>SPT ~ PARK AND RIDE SCHEMES</u>											
Cambuslang P&R					1			1			
Lanark Interchange		1						1			
Hairmyres P&R		1						1			
<u>SPT ~ STRATEGIC CYCLE INFRASTRUCTURE</u>											
East Kilbride Cycle Network		1						1			
Bothwell Uddingston Cycle Network		1						1			
Clydesdale Cycle Network		1						1			
On-street Cycle Shelters		1						1			
Cycle Monitoring Equipment		1						1			
<u>SPT ~ REGIONAL CONGESTION REDUCTION MEASURES</u>											
Lanark Traffic Management Scheme ~ Consultation		1						1			
East Kilbride Road at Blairbeth Road, Rutherglen		1						1			

SOUTH LANARKSHIRE COUNCIL

RESOURCE: ENTERPRISE, ROADS & TRANSPORTATION SERVICES 2021/22

PROJECT / PROGRAMME STATUS ~ PERIOD 2

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
SPT ~ CASUALTY REDUCTION MEASURES											
Detailed Assessment Reports are being reviewed	1							1			
<u>SUSTRANS GRANT FUNDED PROJECTS</u>											
<u>SUSTRANS ~ PLACES FOR EVERYONE 2020/21</u>											
Bothwell/Uddingston/Blantyre ~ Active Travel Study		1						1			
Strathaven/Stonehouse/surrounding villages ~ Active Travel Study		1						1			
Larkhall ~ Active Travel Study		1						1			
Carluke/Law ~ Cycle Network design		1						1			
Lanark ~ Cycle Network design		1						1			
Hamilton ~ Cycle Network design		1						1			
Cambuslang ~ Cycle Network design		1						1			
Newton ~ Cycle Network design		1						1			
<u>SUSTRANS ~ SPACES FOR PEOPLE</u>											
Active Travel Network, East Kilbride					1			1			
Town Centres					1			1			
School Outdoor Environments					1			1			
Temporary Route Enhancements						1	1				
<u>CITY DEAL PROJECTS</u>											
Cathkin ~ Loss of value and Noise Insulation Regulations surveys		1						1			
Stewartfield Way		1						1			
Greenhills/Strathaven Road					1			1			
	51	70	0	0	25	10	10	146	0	0	0



Report

4b

Report to:	Financial Resources Scrutiny Forum
Date of Meeting:	1 July 2021
Report by:	Executive Director (Finance and Corporate Resources)

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

1.1. The purpose of the report is to:

- ◆ update members of the Financial Resources Scrutiny Forum of progress on the Council's Housing Capital Programme for the period covering 1 April 2021 to 21 May 2021.

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 21 May 2021 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. Housing Capital Programme 2021/2022

- 4.1. **2021/22 Budget:** A total Housing Capital Programme budget for 2021/22 was approved by Council in February 2021. This included funding carried forward from previous years and totalled a programme of £100.801 million.
- 4.2. As reported in the Final Outturn Report for 2020/21, the 2021/2022 approved programme will be reduced by £6.441 million to reflect the anticipated level of spend.
- 4.3. Taking this into account leaves a base budget for 2021/22 of £94.360 million. Programmed funding for the year also totals £94.360m. This is detailed along with the funding sources at Appendix A to this report.
- 4.4. **Period 2 Position:** Budget for the period is £7.483 million and spend to 21 May 2021 amounts to £7.483 million (as shown in Appendix A).
- 4.5. As at 21 May 2021, £7.483 million of funding had been received.

5. Employee Implications

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

6. Financial Implications

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

7. Climate Change, Sustainability and Environmental Implications

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

8. Other Implications

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

9. Equality Impact Assessment and Consultation Arrangements

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

Paul Manning

Executive Director (Finance and Corporate Resources)

15 June 2021

Link(s) to Council Values/Ambitions/Objectives

- Accountable, Effective and Efficient and Transparent

Previous References

- Council, 24 February 2021
- Executive Committee, 23 June 2021

List of Background Papers

- Capital Ledger prints to 21 May 2021

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: jackie.taylor@southlanarkshire.gov.uk

SOUTH LANARKSHIRE COUNCIL
CAPITAL EXPENDITURE 2021/22
HOUSING PROGRAMME
FOR PERIOD 1 APRIL 2021 TO 21 MAY 2021

Appendix A

	<u>2021/22</u> <u>Annual</u> <u>Budget</u> <u>£m</u>	<u>2021/22</u> <u>Budget to</u> <u>21/05/21</u> <u>£m</u>	<u>2021/22</u> <u>Actual to</u> <u>21/05/21</u> <u>£m</u>
Expenditure			
2021/2022 Budget inc carry forward from 2020/21	94.360	7.483	7.483
Income	<u>2021/22</u> <u>Annual</u> <u>Budget</u> <u>£m</u>		<u>2021/22</u> <u>Actual to</u> <u>21/05/21</u> <u>£m</u>
Capital Funded from Current Revenue	19.637		7.483
Prudential Borrowing	63.010		0.000
Scottish Government Specific Grant			
- Additional Council Houses	11.593		0.000
- Mortgage to Rent	0.120		0.000
	94.360		7.483

HOUSING CAPITAL PROGRAMME 2021/22

EXECUTIVE SUMMARY

PERIOD ENDED 21 MAY 2021

Expenditure Periods

[illegible]

Housing Capital Programme 2021/22

Build Variance Explanations

<u>Project Name</u>	<u>Status</u>	<u>Variance Explanation</u>
41,43,45 & 51 North Vennel, Lanark - Re-roofing and Stonework	Behind Programme	Tender returned over budget and being reviewed by Client
Glebe Gardens Sheltered Housing - External Fabric Repairs	Behind Programme	Delay with design and programming of this project due to ongoing Covid-19 related issues.
Dunlop, Lister & Fraser River Tower, East Kilbride - Emergency Lighting	Behind Programme	Tender issue delayed due to resourcing issues.
May Gardens Sheltered Housing - External Fabric Repairs	Behind Programme	Awaiting additional information to allow the tender issue to proceed.
Parker Place Sheltered Housing - Environmental Improvements	Behind Programme	Design to be updated following consultation exercise.
New Builds - Former Law Primary Site, Law	Behind Programme	Contractor has experienced a delay due to dismantling and reassembling of scaffolding. This additional process was necessary to facilitate the installation of services, which had also been delayed.

Report

5

Report to:	Financial Resources Scrutiny Forum
Date of Meeting:	1 July 2021
Report by:	Executive Director (Finance and Corporate Resources)

Subject:	Revenue Budget Monitoring 2020/2021
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1. Purpose of Report

1.1. The purpose of the report is to:-

- ◆ advise the Forum of the overall financial position of the Council's General Fund Revenue Account and Housing Revenue Account for the period 1 April 2020 to 31 March 2021.

2. Recommendation(s)

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

- (1) that across Resources, Corporate Items and Council Tax, the Council is showing an outturn underspend of £2.595 million after proposed transfers to reserves (section 6.1 and Appendix 1), be noted;
- (2) that the probable outturn transfers approved by members has now been revised to £24.626million (previously (£24.863 million) (Appendix 3), be noted;
- (3) that the Resources requests for transfers to reserves which reflects the impact of COVID on the Resources ability to spend on commitments against specific streams of funding during the final part of the year totalling £12.942 million (Appendix 4), be approved;
- (4) that as proposed in sections 5.5, the underspend in the budget delegated to the IJB (£0.236 million and £0.585 million) be held in the Council's balance Sheet for their use in 2021/2022, be approved;
- (5) that after using Scottish Government funding, the position on COVID expenditure is break-even, with a carry forward of funding of £31.490 million (section 7.1), be noted;
- (6) that the £31.490 million underspend on COVID funding (section 7.2), be transferred to Reserves for use on COVID expenditure in 2021/2022, be approved;
- (7) that the £2.595 million underspend after proposed transfers to reserves, be allocated as detailed in section 8.2, resulting in a break-even position for the Council, be approved; and
- (8) that the break-even position on the Housing Revenue Account (section 9), be noted.

3. Background

- 3.1. The Revenue reports attached provide detail on the most recent report considered at the Executive Committee on 23 June 2021.
- 3.2. This overview report will summarise the 2020/2021 Outturn position for the Council's General Fund Revenue Account and Housing Revenue Account.

- 3.3. Section 4 provides details of the previously reported position for the Council for reference (COVID and General Services) while an Executive Summary of the Council's year-end position is provided in section 5. Section 6 provides the detail of this Outturn position. This includes the cost of COVID with further details, including the balance of COVID funds to be carried forward, provided in section 7. A summary is provided in section 8 along with proposals for consideration regarding the Council's underspend position. The Housing Revenue position is shown in Section 9.
- 3.4. Appendix 1 to the report details the overall spend position for the current year. As noted above, this position includes the cost of COVID as well as all transfers to reserves proposed: the transfers to Reserves approved at Probable (Executive Committee, February 2021) are shown in Appendix 3 and those new proposed Transfers to Reserves requested by Resources at year-end are shown in Appendix 4.

4. Summary of Previously Reported Probable Outturn

- 4.1. For reference, the Council's overall probable outturn position for the year (including COVID and approved Transfers to Reserves), was last reported to Committee as an **underspend of £2.163 million** (Executive Committee, 28 April 2021). This assumed full funding of COVID expenditure and an underspend of £2.163 million on the Council's General Services. Table 1 shows the position across COVID and General Services.

Table 1 – Previously Reported Overall Council Probable Outturn

		Revised Outturn £m
COVID	Total COVID Expenditure	45.104
	Total COVID Funding	(63.172)
	Funding received in 2020/2021 to be c/f to 2021/2022	18.068
	Net COVID Position in 2020/2021	-
General Services	Expenditure Position Probable Outturn Exercise	(0.441)
	Over Recovery of Council Tax excluding COVID 19	2.604
	General Services Underspend	2.163
Revised Council Outturn Position (at Period 12)		2.163

5. Executive Summary – 2020/2021 Overall Council Outturn

- 5.1. The Council's position for the year, including COVID and all proposed Transfers to Reserves, is an **underspend of £2.595 million**.
- 5.2. The underspend position of £2.595 million is an improvement of £0.432 million since the last reported position (Executive Committee, 28 April 2021). This is due to increased income from Council Tax (£0.272 million) as well as reduced spend across Resources and Centrally Held Budgets (being (£0.160 million). Details are provided in section 6 and Appendix 2.
- 5.3. In arriving at this underspend position of £2.595 million, the Transfers to Reserves agreed at Probable have been taken into account as well as a number of proposed Outturn Transfers to Reserves. The transfers at Probable and Outturn are detailed

in Appendices 3 and 4 respectively. The Resources' Transfers to Reserves agreed at Probable were originally £10.574 million and are now £10.337 million being a reduction of £0.237 million. This reflects the increase in spend achieved in year.

- 5.4. The additional Transfers to Reserves proposed at Outturn total £12.942 million. This reflects the impact of COVID on the Resources ability to spend on commitments against specific streams of funding during the final part of the year, and the carry forward of these monies in Reserves would allow these committed areas of spend to be incurred in 2021/2022. The main reasons for Resources' Transfer requests are summarised in sections 6.4 to 6.11 with the detail in Appendix 4.
- 5.5. The overall Outturn position includes a commitment of £0.236 million within Social Work (Adult and Older People) and £0.585 million in Housing and Technical Resources in relation to the Integrated Joint Board (IJB). This reflects the proposal that the Council allows the IJB to retain this non-recurring underspend within their reserves earmarked for future care costs (Appendix 2 sections 6 and 7).
- 5.6. Section 7 shows the details of the break-even position on COVID expenditure in 2020/2021. Total COVID spend is £35.488 million which has been managed by the utilisation of Scottish Government funding of £35.488 million. Taking this from the total COVID funding available of £66.978 million means that there is £31.490 million to carry forward into 2021/2022. This is split between Specific Funding of £14.290 million and General (or non-specific) funding of £17.199 million.
- 5.7. The COVID carry forward last reported to Executive Committee (April 2021) was £18.068 million. Comparing this to Outturn position of £31.490 million is an movement of £13.422 million. The main reasons for the movement of £13.422 million includes additional funding that was received in relation to Discretionary Fund for Business Support Grants that has not yet been paid out and will be carried forward (£4.6 million of the movement). There was also a lower than anticipated level of Capital Spend (£1.4 million) as by the end of the year, the level of Covid related contractor claims that were agreed was lower than we had estimated.
- 5.8. In addition, the position in relation to SLLC is £2.8 million better than anticipated mainly due to higher than anticipated income from the Job Retention scheme, the NHS for providing vaccination and testing sites and also from lower expenditure than anticipated. The balance of the movement reflects the actual Covid related expenditure made including timing of spend on education recovery and logistics. It also includes an increase in the level of unspent budget identified which was primarily in relation to reduced spend on food purchases reflecting the level of school meals actually delivered in the year.
- 5.9. As noted in section 8.2, now that the Outturn position is finalised, consideration can now be given to transferring the underspend to Reserves for use on the following proposals:
 - **Replacement for Financial management, HR, Payroll, Purchasing and procurement system (£1.000 million):** As the Council's Enterprise Resource System (Oracle) is nearing the end of its supported life, a replacement is being considered. An allocation of £1.000 million would contribute towards the initial costs for licencing and towards supporting the implementation costs.
 - **Committee Room Audio-visual equipment upgrades (£0.150 million):** This allocation along with £0.250 million already earmarked in the Council's Capital Priority Investment Fund, would facilitate the necessary upgrades to the Committee Rooms in terms of audio-visual equipment.

- **COVID related expenditure in 2021/2022 (£1.445 million):** It is proposed that the balance of the underspend is set aside for potential COVID costs in 2021/2022 and their knock-on impact into 2022/2023.

5.10. If it is agreed that the underspend is allocated for the above purposes, then these monies will be Transferred to Reserves for use in 2021/2022 and will mean that the Council will return a break-even position for financial year 2020/2021.

5.11. As at 31 March 2021, the position on the Housing Revenue Account is a breakeven position. This is after a transfer to the Reserve of £2.569 million, which is £0.849 million less than budgeted.

6. 2020/2021 Council Outturn

6.1. Following the year-end, the Council's outturn position for financial year 2020/2021 is an **underspend of £2.595 million**. This is detailed in Appendix 1 and summarised in Table 2. This Council Outturn includes a break-even position in relation to the cost of COVID incurred during the year – the cost of COVID is discussed separately in section 7.

Table 2 – Overall Council Probable Outturn

	Previously Reported Position £m	Final Outturn £m
Resources	(0.324)	(0.237)
Centrally Held Budgets	(0.117)	(0.044)
Over Recovery of Council Tax (excluding COVID 19)	2.604	2.876
General Services Underspend	2.163	2.595

6.2. **Movement from Last reported Position:** Table 2 shows the Outturn underspend of £2.595 million and previously reported underspend position of £2.163 million (Executive Committee, 28 April 2021). This an improvement of £0.432 million. The details of this are shown in Table 3 and reflect increased income from Council Tax (£0.272 million) as well as reduced spend across Resources and Centrally Held Budgets (£0.160 million). The details of the Outturn across Resources and Centrally Held Budgets is included in Appendix 2.

Table 3 – Details of Movement from Previously Reported Position

	£m
Total Resources (section 6.12)	0.087
Centrally Held Budgets (section 6.11)	0.073
Council Tax / Council Tax Reduction Scheme (section 6.20)	0.272
Movement from Probable Outturn Position	0.432

6.3. **Transfers to Reserves:** The outturn underspend of £2.595 million includes non-COVID Transfers to Reserves of £37.508 million. This includes the Transfers to Reserves approved as part of the Probable Outturn (£24.863 million) adjusted for minor movements totalling £0.237 million to reflect the Outturn position. These revised Transfers are shown in Appendix 3 (£24.626 million) and include the £14.289 million agreed as funding for the 2021/2022 Budget Strategy and £3.000 million transfer to reserves for corporate funds: £1.000 million each to the Insurance Fund, Winter Maintenance Fund and Strategic Waste Fund.

- 6.4. **Additional Transfers at Outturn:** The Outturn underspend also includes a number of proposed Outturn Transfers to Reserves totalling £12.942 million. This reflects the impact of COVID on the Resources' ability to spend on commitments during the final part of the year the year. The carry forward of these monies in Reserves would allow these committed areas of spend to be incurred in 2021/2022. The main reasons for the additional Outturn Transfer requests are taken in turn below and detailed in Appendix 4. These additional Outturn Transfers do not include the COVID funding transfers which are detailed separately in section 7.
- 6.5. **Community and Enterprise Resources:** Additional Transfer to Reserves proposed of £0.560 million. This is required to extend the Grounds Maintenance season and to pay for Waste and Food Regulation Commitments in 2021/2022.
- 6.6. **Education Resources:** Additional Transfers to Reserves proposed totalling £6.958 million (Appendix 4). These are required to fund commitments against specific funding on 1,140 Early Learning and Childcare, Teachers' Salaries, Developing Scotland's Young Workforce and School Counsellors.
- 6.7. **Finance and Corporate Resources:** Additional Transfers to Reserves proposed total £3.346 million. These are required to fund employability projects where Government funding was notified to us later in the year, training costs and Area Committee Grants.
- 6.8. **Housing and Technical Resources:** Additional Transfer to Reserves proposed of £0.758 million. This is required for expenditure on the Rapid Rehousing Transition Plan (RRTP) and Homelessness.
- 6.9. **Social Work Resources:** Additional Transfer to Reserves of £0.762 million is proposed. This is required to manage COVID related pressures in Children and Families into future years.
- 6.10. **Joint Boards:** Additional Transfer to Reserves of £0.277 million is proposed. This is in respect of Postal Vote funding from the Scottish Government (for the Lanarkshire Valuation Joint Board) and is needed in 2021/2022 to accommodate any further spend.
- 6.11. **Centrally Held Budgets:** A Transfer is proposed in Corporate Items for income received for Renewable Heat Initiative (RHI) / Feed In Tariff (FIT). This is required to be held for future energy efficiency projects.
- 6.12. **Overall Resource Position:** The Resources' Outturn position of an overspend of £0.237 million is after the impact of COVID (spend, lost income, savings not achieved and spend not made) totalling £23.840 million is removed from the figures. This is shown in Table 4. The majority of the overspend is within Housing and Technical Resources and is the cost of a one-off realignment of Estates income into the financial year, rather than the calendar year. As noted in Table 3, the Outturn position for Resources is an improvement of £0.087 million on the position reported as part of the Probable.

Table 4: Resource Outturn excluding COVID

Resource	£m	over/under
Community and Enterprise	0.024	under
Education	0.032	under
Finance and Corporate	(0.046)	over
Housing and Technical	(0.249)	over
Social Work	0.000	-
Joint Boards	0.002	under
Outturn excluding COVID	(0.237)	over

7. COVID Expenditure and Funding

- 7.1. Appendix 5 shows the COVID Cost of Recovery in 2020/2021 across Resources with the funding utilised to manage this to a break-even position. Table 5 summarises this position and shows that after funding the costs incurred in 2020/2021, there is funding remaining to be carried into 2021/2022 to fund the cost of COVID in that year. The overall position is a carry forward of £31.490 million and is shown in Table 5 as well as the previously reported carry forward position of £18.068 million (Executive Committee, 28 April 2021).

Table 5: COVID Expenditure and Funding

	Previously Reported Position £m	Final Outturn £m
Additional Resource Spend	29.049	24.508
Lost Income	7.430	7.299
Unspent Budget	(2.719)	(3.485)
Unachieved Savings	0.553	0.553
SLLC	2.900	0.139
Total Expenditure per Cost of Recovery	37.213	29.014
Add: Capital Spend	7.891	6.474
Total COVID Expenditure	45.104	35.488
Total COVID Funding	(63.172)	(66.978)
Funding received in 2020/2021 to be c/f to 2021/2022	(18.068)	(31.490)

- 7.2. The COVID carry forward funding into 2021/2022 is £31.490 million. This is split between Specific Funding of £14.291 million and General Funding of £17.199 million and approval is sought to carry this underspend forward for use on COVID expenditure into 2021/2022. As noted above, the COVID carry forward is an improvement of £13.422 million from the previously reported position.
- 7.3. The main reasons for the increase in the carry forward includes additional funding that was received in relation to Discretionary Fund for Business Support Grants that has not yet been paid out and will be carried forward (£4.6 million of the movement). There was also a lower than anticipated level of Capital Spend (£1.4 million) as by the end of the year, the level of Covid related contractor claims that were agreed was lower than we had estimated.
- 7.4. In addition, the position in relation to SLLC is £2.8 million better than anticipated mainly due to higher than anticipated income from the Job Retention scheme, the

NHS for providing vaccination and testing sites and also from lower expenditure than anticipated. The balance of the movement reflects the actual Covid related expenditure made including timing of spend on education recovery and logistics. It also includes an increase in the level of unspent budget identified which was primarily in relation to reduced spend on food purchases reflecting the level of school meals actually delivered in the year.

8. Summary of Overall Outturn Position

- 8.1. The final outturn position of an underspend of £2.595 million, as detailed in Section 6, is summarised in Table 6. This assumes a break-even position in respect of the Cost of COVID Recovery (detailed in section 7).

Table 6 – Final Outturn Position

	£m
Underspend Before Transfers to Reserves and inc. COVID	71.653
Less: Previously Approved Transfers to Reserves for 2021/2022 Strategy (<i>Appendix 3</i>)	(24.626)
Less: Proposed Transfers to Reserves (<i>Appendix 4</i>)	(12.942)
Less: COVID Transfers to Reserves (<i>Section 7.2</i>)	(31.490)
Revised Underspend After Transfers to Reserves	2.595

- 8.2. The final underspend of £2.595 million is now confirmed and it is proposed that consideration be given to transferring these monies to Reserves for the following purposes:

- **Replacement for Financial management, HR, Payroll, Purchasing and procurement system (£1.000 million):** As the Council's Enterprise Resource System (Oracle) is nearing the end of its supported life, a replacement is being considered. An allocation of £1.000 million would contribute towards the initial costs for licencing and towards supporting the implementation costs.
- **Committee Room Audio-visual equipment upgrades (£0.150 million):** This allocation along with £0.250 million already earmarked in the Council's Capital Priority Investment Fund, would facilitate the necessary upgrades to the Committee Rooms in terms of audio-visual equipment.
- **COVID related expenditure in 2021/2022 (£1.445 million):** It is proposed that the balance of the underspend is set aside for potential COVID costs in 2021/2022 and their knock-on impact into 2022/2023.

- 8.3. If this proposal is agreed, then these monies will be Transferred to Reserves for use in 2021/2022 and will mean that the Council will return a break-even position for financial year 2020/2021.

9. Housing Revenue Account Position

- 9.1. As at 31 March 2021, the position on the Housing Revenue Account is a breakeven position. This is after a transfer to the Reserve of £2.569 million, which is £0.849 million less than budgeted.
- 9.2. The details of the variances across the Housing Revenue Account are shown in Appendix 6 and in the main are the net of an underspend on Property Costs and an under-recover of Income.

10. Employee Implications

- 10.1. None.

11. Financial Implications

11.1. As detailed within this report.

12. Climate Change, Sustainability and Environmental Implications

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

13. Other Implications

13.1. 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.

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

14. Equality Impact Assessment and Consultation Arrangements

14.1. 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.

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

Paul Manning

Executive Director (Finance and Corporate Resources)

23 June 2021

Link(s) to Council Values/Ambitions/Objectives

♦ Accountable, Effective, Efficient and Transparent

Previous References

♦ None

List of Background Papers

♦ Financial ledger and budget monitoring results to 31 March 2021

Contact for Further Information

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

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SOUTH LANARKSHIRE COUNCIL

Revenue Budget Monitoring Report (including COVID and AFTER Transfers)

Period Ended 31 March 2021

Committee

Departments:

Community and Enterprise Resources

Facilities Streets, Waste and Grounds

Fleet, Environmental and Projects

Leisure and Culture Services

Planning and Economic Development

Roads

COVID-19

Education Resources

Education Resources

COVID-19

Finance and Corporate Resources

Finance Services - Strategy

Finance Services - Transactions

Audit and Compliance Services

Information Technology Services

Communications and Strategy Services

Administration and Licensing Services

Personnel Services

COVID-19

Housing and Technical Resources

Housing Services

Property Services

COVID-19

Social Work Resources

Performance and Support Services

Children and Family

Adults and Older People

Justice and Substance Misuse

COVID-19

Joint Boards**Total Resources**

Total Resources

CFCR

Loan Charges

Corporate Items

Corporate Items - COVID

Corporate Items - 21/22 Strategy

Total Expenditure

Council Tax

Less: Council Tax Reduction Scheme

Net Council Tax

General Revenue Grant

General Revenue Grant - COVID

Non-Domestic Rates

Transfer from Reserves

Total Income**Net Expenditure / (Surplus) Before
Transfers to Reserves****Net Expenditure / (Surplus) Before
Transfers to Reserves**

Transfers to Specific Reserves

**(Surplus) After Transfers to Specific
Reserves**

Transfer to Earmarked General Fund

**Surplus for Year Transferred to
Uncommitted General Fund**

	Annual Budget £m <i>Col 1</i>	Forecast Before Transfers £m <i>Col 2</i>	Forecast After Transfers £m <i>Col 3</i>	Annual Forecast Variance (After Transfers) £m <i>Col 4</i>
Community and Enterprise Resources	115.111	122.833	123.280	(8.169)
Facilities Streets, Waste and Grounds	67.132	67.297	67.534	(0.402)
Fleet, Environmental and Projects	0.977	1.698	1.743	(0.766)
Leisure and Culture Services	19.616	19.581	19.581	0.035
Planning and Economic Development	2.138	2.619	2.784	(0.646)
Roads	20.752	22.441	22.441	(1.689)
COVID-19	4.496	9.197	9.197	(4.701)
Education Resources	352.612	355.391	361.652	(9.040)
Education Resources	352.612	346.347	352.608	0.004
COVID-19	0.000	9.044	9.044	(9.044)
Finance and Corporate Resources	36.057	39.590	39.693	(3.636)
Finance Services - Strategy	2.292	2.293	2.293	(0.001)
Finance Services - Transactions	13.515	13.513	13.513	0.002
Audit and Compliance Services	0.334	0.334	0.334	0.000
Information Technology Services	4.921	5.234	5.234	(0.313)
Communications and Strategy Services	1.084	1.099	1.099	(0.015)
Administration and Licensing Services	4.228	4.779	4.779	(0.551)
Personnel Services	9.683	9.582	9.685	(0.002)
COVID-19	0.000	2.756	2.756	(2.756)
Housing and Technical Resources	15.743	17.990	17.990	(2.247)
Housing Services	9.090	8.935	8.935	0.155
Property Services	6.653	7.790	7.790	(1.137)
COVID-19	0.000	1.265	1.265	(1.265)
Social Work Resources	173.527	173.906	173.906	(0.379)
Performance and Support Services	8.120	7.820	7.820	0.300
Children and Family	36.514	36.822	36.222	(0.308)
Adults and Older People	127.350	127.393	127.393	(0.043)
Justice and Substance Misuse	1.543	1.501	1.501	0.042
COVID-19	0.000	0.370	0.370	(0.370)
Joint Boards	2.245	2.245	2.245	0.000
Total Resources	695.295	711.955	718.766	(23.471)

	Annual Budget £m <i>Col 1</i>	Forecast Before Transfers £m <i>Col 2</i>	Forecast After Transfers £m <i>Col 3</i>	Annual Forecast Variance (After Transfers) £m <i>Col 4</i>
Total Resources	695.295	711.955	718.766	(23.471)
CFCR	3.355	3.355	3.355	0.000
Loan Charges	40.843	37.843	40.843	0.000
Corporate Items	2.468	1.537	2.300	0.168
Corporate Items - COVID	50.259	27.359	27.359	22.900
Corporate Items - 21/22 Strategy	14.289	0.000	14.289	0.000
Total Expenditure	806.509	782.049	806.912	(0.403)
Council Tax	159.471	161.227	161.227	1.756
Less: Council Tax Reduction Scheme	(22.590)	(21.780)	(21.780)	0.810
Net Council Tax	136.881	139.447	139.447	2.566
General Revenue Grant	346.438	346.438	346.438	0.000
General Revenue Grant - COVID	60.695	60.695	60.695	0.000
Non-Domestic Rates	226.179	226.179	226.179	0.000
Transfer from Reserves	36.316	36.316	36.316	0.000
Total Income	806.509	809.075	809.075	2.566
Net Expenditure / (Surplus) Before Transfers to Reserves	0.000	(27.026)	(2.163)	2.163

	Annual Budget £m <i>Col 1</i>	Forecast Before Transfers £m <i>Col 2</i>	Forecast After Transfers £m <i>Col 3</i>	Annual Forecast Variance (After Transfers) £m <i>Col 4</i>
Net Expenditure / (Surplus) Before Transfers to Reserves	0.000	(27.026)	(27.026)	27.026
Transfers to Specific Reserves	0.000	0.000	3.975	(3.975)
(Surplus) After Transfers to Specific Reserves	0.000	(27.026)	(23.051)	23.051
Transfer to Earmarked General Fund	0.000	0.000	20.888	(20.888)
Surplus for Year Transferred to Uncommitted General Fund	0.000	(27.026)	(2.163)	2.163

Actual to 31/03/21 Before Transfers £m <i>Col 5</i>	Variance Annual Budget To Actual Before Transfers £m <i>Col 6</i>	Actual to 31/03/21 After Transfers £m <i>Col 7</i>	Variance Annual Budget To Actual After Transfers £m <i>Col 8</i>
116.749	(1.638)	122.172	(7.061)
66.708	0.424	67.505	(0.373)
1.855	(0.878)	1.880	(0.903)
19.581	0.035	19.581	0.035
1.763	0.375	1.868	0.270
22.999	(2.247)	22.999	(2.247)
3.843	0.653	8.339	(3.843)
343.155	9.457	356.540	(3.928)
339.125	13.487	352.220	0.392
4.030	(4.030)	4.320	(4.320)
38.273	(2.216)	41.709	(5.652)
2.314	(0.022)	2.314	(0.022)
13.198	0.317	13.327	0.188
0.358	(0.024)	0.358	(0.024)
5.477	(0.556)	5.477	(0.556)
0.986	0.098	0.986	0.098
4.751	(0.523)	4.811	(0.583)
6.371	3.312	9.618	0.065
4.818	(4.818)	4.818	(4.818)
22.253	(6.510)	22.827	(7.084)
8.383	0.707	8.957	0.133
8.017	(1.364)	8.017	(1.364)
5.853	(5.853)	5.853	(5.853)
173.119	0.408	173.881	(0.354)
7.669	0.451	8.120	0.000
36.207	0.307	36.514	0.000
127.350	0.000	127.350	0.000
1.539	0.004	1.543	0.000
0.354	(0.354)	0.354	(0.354)
1.966	0.279	2.243	0.002
695.515	(0.220)	719.372	(24.077)

Actual to 31/03/21 Before Transfers £m <i>Col 5</i>	Variance Annual Budget To Actual Before Transfers £m <i>Col 6</i>	Actual to 31/03/21 After Transfers £m <i>Col 7</i>	Variance Annual Budget To Actual After Transfers £m <i>Col 8</i>
695.515	(0.220)	719.372	(24.077)
3.355	0.000	3.355	0.000
37.808	3.035	40.841	0.002
1.054	1.414	2.229	0.239
0.000	50.259	26.704	23.555
0.000	14.289	14.289	0.000
737.732	68.777	806.790	(0.281)
161.533	2.062	161.533	2.062
(21.776)	0.814	(21.776)	0.814
139.757	2.876	139.757	2.876
346.738	0.000	346.738	0.000
60.695	0.000	60.695	0.000
226.179	0.000	226.179	0.000
36.316	0.000	36.316	0.000
809.385	2.876	809.385	2.876
(71.653)	71.653	(2.595)	2.595

Actual to 31/03/21 Before Transfers £m <i>Col 5</i>	Variance Annual Budget To Actual Before Transfers £m <i>Col 6</i>	Actual to 31/03/21 After Transfers £m <i>Col 7</i>	Variance Annual Budget To Actual After Transfers £m <i>Col 8</i>
(71.653)	71.653	(71.653)	71.653
0.000	0.000	5.286	(5.286)
(71.653)	71.653	(66.367)	66.367
0.000	0.000	63.772	(63.772)
(71.653)	71.653	(2.595)	2.595

Detail of Outturn Across Resources and Centrally Held Budgets

1. **Movement from Last Reported Position:** The previously reported position for General Services was an underspend of £2.163 million. At financial year-end, the position is now an underspend of £2.595 million – an improvement of £0.432 million. This is made up of an improvement in Resources of £0.087 million, an improvement in the Centrally Held budgets of Corporate Items and Loan Charges (£0.073 million) and an increase in the over-recovery of Council Tax (£0.272 million). Each of the individual areas of the Council's General Services budgets are detailed in the remainder of this Appendix.
2. **Resources and Centrally Held Budgets:** Details of the Resource positions, including any assumptions are detailed below. These figures include the costs associated with COVID and include Transfers to Reserves.
3. **Community and Enterprise Resources:** The outturn position after transfers to reserves is an overspend of £7.061 million. Removing the cost of COVID leaves an underspend of £0.024 million. This is comparable to the reported Probable Outturn position.
4. **Education Resources:** The outturn position after transfers to reserves is an overspend of £3.928 million. Removing the cost of COVID leaves an underspend of £0.032 million. This is an improvement of £0.340 million Resource's Probable Outturn position.
5. **Finance and Corporate Resources:** The outturn position after transfers to reserves is an overspend of £5.652 million. Removing the cost of COVID leaves an overspend of £0.046 million, which is in line with the reported Probable Outturn position.
6. **Housing and Technical Resources:** The outturn position after transfers to reserves is an overspend of £7.084 million. Removing the cost of COVID leaves an overspend of £0.249 million. This reflects a one-off realignment of Estates income to the financial year, rather than the calendar year, to bring it in line with audit requirements. The position includes a commitment in relation to element of the budget delegated to the Integrated Joint Board (IJB) for Aids and Adaptations. The IJB has underspent by £0.585 million. The commitment reflects the proposal that the Council allows the IJB to retain this non-recurring underspend within their reserves earmarked for future costs. This allows the IJB to retain these funds in line with the approach to integrating health and social care budgets.
7. **Social Work Resources:** The outturn position is a net overspend of £0.354 million. Removing the cost of COVID leaves a break even position. The position includes a commitment within Adult and Older People in relation to the Integrated Joint Board (IJB). The IJB has underspent by £0.236 million. The commitment within Adults and Older People reflects the proposal that the Council allows the IJB to retain this non-recurring underspend within their reserves earmarked for future care costs. This allows the IJB to retain these funds in line with the approach to integrating health and social care budgets but earmarks the funding for social care.
8. **Loan Charges:** After taking into account the £3.000 million agreed transfer to reserves (Executive Committee, 10 February 2021), the loan charges outturn is an underspend of £0.002 million.

9. **Corporate Items - Non COVID:** The outturn position after proposed transfers to reserves of £1.175 million (Appendices 3 and 4) is a net underspend of £0.239 million, including the commitment for Council Tax Second Homes. This includes COVID related underspends of £0.285 million and if the impact of these is removed the budget is showing an overspend of £0.046 million.
10. **Corporate Items - COVID-19:** The underspend of £23.555 million represents the COVID funding held centrally to fund the COVID expenditure that is included within Resource outturn positions.
11. **Corporate Items - 2021/2022 Strategy:** The Executive Committee (24 June 2020) approved the transfer of funds totalling £14.289 million to reserves for use in future strategies, leaving a breakeven position after transfers to reserves.
12. **Loans Fund Review:** As part of the Revenue Budget Strategy paper (24 June 2020), the Executive Committee agreed that the 2020/2021 underspend generated by the Loans Fund Review would be taken to reserves for use in future years budget strategies. This transfer to reserves of £8.900 million is reflected in the outturn position shown.
13. **Capital Funding (CFCR):** The 2020/2021 revenue budget included £5.389 million in the CFCR budget to be used to fund the capital programme. The Executive Committee (June 2020) agreed that as a result of COVID-19, and the fact that the Capital Programme did not need this funding this year, the £5.389 million would be transferred to reserves for use in the 2021/2022 Revenue Budget Strategy. This transfer to reserves of £5.389 million is included in the outturn position shown.
14. **Council Tax including Council Tax Reduction Scheme (CTRS):** The Council Tax is showing an over recovery of £2.876 million, comprising an over recovery of Council Tax of £2.062 million and an underspend on CTRS of £0.814 million. This is an increase of £0.272 million on the position reported as part of the Probable.
15. The over recovery of £2.062 million is due to:
- Empty Property charges - £0.454 million,
 - Arrears collection - £1.048 million,
 - Additional in-year properties - (£0.064 million) and
 - Income from Council Tax Second Homes - £0.624 million which is offset by a corresponding commitment in Corporate Items (section 9).
16. The underspend of £0.814 million on the CTRS reflects current demand for these payments. This position includes the additional funding from the Scottish Government to assist with managing the impact of COVID on these payments.
-

Transfers to Reserves – Approved At Probable

Purpose / Description	Resource	Value £m
Resources		
Parent Pay Development Contribution to meet the costs of the development of the Parent Pay system.	Community and Enterprise	0.070
Crematorium Sinking Fund Annual contribution to the Crematorium sinking fund for the future replacement of the mercury filters and brick works.	Community and Enterprise	0.025
Electric Sweeper – Payback Ring-fenced reserves used to manage purchase of electric vehicles in short term which have to be repaid over next few year. This contribution is the first repayment.	Community and Enterprise	0.065
Restoration works – Alexander Park, Stonehouse Funding required to rectify the landslip and re-instate a core path in Alexander Hamilton Memorial Park for health and safety reasons.	Community and Enterprise	0.077
Fleet Sinking Fund Annual contribution to cover the expected future costs of replacing ramp equipment at the Fleet depot in the Hamilton International Technology Park.	Community and Enterprise	0.045
Local Plan To fund ongoing costs in relation to the judicial review and legal challenges as a result of adopting the new local plan.	Community and Enterprise	0.025
Business Support Contribution to assist in funding the anticipated increase in demand for support from local business in 2021/2022 as a result of the ongoing economic fallout from the COVID19 pandemic.	Community and Enterprise	0.140
Total Community and Enterprise Resources		0.447
Adjust: reduction in transfers to reflect increased spend achieved during the financial year.		(0.080)
Revised Community and Enterprise Resources		0.367
Pupil Equity Fund The funding received from the Government can be used up to the end of the school term (June 2021). The underspend reflects the element of the funding that will be utilised in April to June 2021.	Education	2.450
Early Years 1140 Hours This transfer relates to the underspend on the current year grant allocation to be carried forward to meet the commitments in line with the spend profile of the project.	Education	3.811
Total Education Resources		6.261
Adjust: reduction in transfers to reflect increased spend achieved during the financial year.		(0.124)
Revised Education Resources		6.137
Sanitary Products This transfer relates to the underspend on the current year grant allocation to be carried forward to meet commitments.	Finance and Corporate	0.072
Men's Shed This contribution is required as it is match funding required to secure Lottery funding for extension of the contract.	Finance and Corporate	0.025
British Sign Language This transfer relates to funding to enable the implementation of the British Sign Language (Scotland) Bill which was not fully used in the current year. The funding is required to meet commitments in 2021/2022.	Finance and Corporate	0.006
Total Finance and Corporate Resources		0.103
Adjust: reduction in transfers to reflect increased spend achieved during the financial year.		(0.013)
Revised Finance and Corporate Resources		0.090
Total Resource Proposed Transfers to Reserves		6.811
Adjust: Total reduction in transfers to reflect increased spend during the financial year.		(0.217)
Revised Resource Proposed Transfers to Reserves at Outturn		6.594

Loan Charges		
Winter Maintenance Fund Contribution required to ensure there is an ability to manage underspends and overspends on winter activity across financial years.	Loan Charges	1.000
Insurance Fund The contribution will allow the increased costs of insurance to be met from the fund for a further year covering 2021/22.	Loan Charges	1.000
Strategic Waste Fund The contribution will the Council to continue to meet the costs of the Councils waste service from 2021/22.	Loan Charges	1.000
Total Loan Charges Proposed Transfers to Reserves		3.000
Corporate Items		
Central Energy Efficiency Fund (CEEF) Resources are allocated funding from the CEEF Reserve to pay for spend to save projects which they repay over future years from the revenue savings generated by the project. This transfer represents the payback of savings from Resources and allows the Reserve to be regenerated for use on future projects.	Corporate Items	0.181
Council Tax Second Homes This transfer represents the over recovery of income from Council Tax on second homes included in the Council's Council Tax income line. This requires to be transferred to the Housing Revenue Account for use on social housing.	Corporate Items	0.582
Total Corporate Proposed Transfers to Reserves		0.763
Adjust: Total increase in transfers to reflect additional income received during the year		(0.020)
Revised Corporate Proposed Transfers to Reserves at Outturn		0.743
Total Transfers to Reserves Approved at Probable Outturn		10.574
Adjust: Total net decrease in transfers to reflect final outturn position (Resources and Corporate Items)		(0.237)
Revised Transfers to Reserves Approved at Probable Outturn		10.337
2021/2022 Budget Strategy – Approved Transfers to Reserves		
Loans Funds Review - 21/22 Budget Strategy This transfer is to support the 2021/2022 Budget set in February 2021 (approved at Executive Committee in June 2020).		8.900
CFCR Not utilised - 21/22 Budget Strategy This transfer is to support the 2021/2022 Budget set in February 2021 (approved at Executive Committee in June 2020).		5.389
Total 2021/2022 Budget Strategy – Approved Transfers to Reserves		14.289
Total Transfers to Reserves at Probable Outturn and 2021/2022 Budget Strategy Transfers		24.863
Adjust: Total net decrease in transfers to reflect final outturn position (Resources and Corporate Items)		(0.237)
Revised Transfers to Reserves (Probable Outturn and 2021/2022 Budget Strategy Transfers)		24.626

Transfers to Reserves – Additional Proposed Transfers at Outturn

Purpose / Description	Resource	Value £m
Resources		
Food Regulations Changes to food/drink standards will have an impact on spend into 2021/2022. This transfer would allow the Resource to manage this additional expenditure in 2021/2022.	Community and Enterprise	0.180
Waste Strategy The cost of Waste collection and disposal are met partly through contributions from reserves. This transfer would allow the Resource to manage anticipated additional expenditure in 2021/2022.	Community and Enterprise	0.220
Grounds Seasonal staff Due to the ongoing COVID restrictions, the seasonal workforce were not recruited to start in March 2021. This transfer of funds will allow the extension of the seasonal workforce from the 22 September 2021 (usual date) to the 15 October 2021 and allow the core summer maintenance to be completed.	Community and Enterprise	0.160
Total Community and Enterprise Resources		0.560
Developing Scotland's' Young Workforce (DSYW) Following the impact of the further restrictions on schools from January 2021, it has been more difficult for schools to spend this and engage in programmes and activity relating to Developing Scotland's Young Workforce. The transfer of this specific funding will allow commitments in these areas to be met following schools reopening from 19 April 2021.	Education Resources	0.090
Counselling Following the impact of the further restrictions on schools from January 2021, it has been more difficult for schools to spend and engage in programmes and activity relating to Counselling. The transfer of this specific funding will allow commitments in these areas to be met following schools reopening from 19 April 2021.	Education Resources	0.714
Additional Support for Learning Following the impact of the further restrictions on schools from January 2021, there has been an impact on staffing in Additional Support for Learning. The transfer of this specific funding will allow commitments in these areas to be met following schools reopening from 19 April 2021.	Education Resources	0.330
Teachers' Salaries This transfer relates to the in-year underspend on teachers' salaries and will be carried forward to pay for teachers pay in 2021/2022.	Education Resources	1.300
Employability Due to ongoing restrictions in place as a result of COVID, there has been an impact on the deliverability of Youth Employability programmes. This transfer will allow enhanced programmes to be delivered in 2021/2022.	Education Resources	0.300
Sanitary Products Following the impact of the further restrictions on schools from January 2021, it has been more difficult for schools to spend and engage in programmes and activity relating to Sanitary programmes. The transfer of this specific funding will allow commitments in these areas to be met following schools reopening from 19 April 2021.	Education Resources	0.113
Education Capital Items In line with Devolved school management guidelines within schools, this reflects spend to be incurred up to the end of school term (June 2021) and the transfer is required to allow the spend to be undertaken in April to June 2021.	Education Resources	0.596
1,140 Specific Grant The transfer of this specific funding underspend is required to meet the commitments in line with the spend profile of the project.	Education Resources	3.515
Total Education Resources		6.958

Learning and Development – Council wide Due to the ongoing restrictions of COVID, training for Craft and Road apprentices and Health and Safety did not take place as planned in 2020/2021. This transfer is to ensure the outstanding training is carried out in 2021/2022, alongside the training planned for that year.	Finance and Corporate Resources	0.169
Employability Projects Due to the timing of monies received and the timetable for project delivery, this external Employability Project funding requires to be carried forward to ensure the projects can continue in 2021/2022: UpSkillling (£0.106m), Connect 2 (£0.194m), No One Left Behind (NOLB) (£0.118m), Adult Gateway (£0.066m), Parental Employability Support Fund (PESF) (£0.290m), PESF Boost (£0.386m), Youth Guarantee (£1.655m) and PACE (£0.173m).	Finance and Corporate Resources	2.988
Area Committee Grants This transfer reflects the underspend in Area Grants monies in 2020/2021, and which members requested be considered for carry forward to be used in 2021/2022 (as referenced in section 7.4 Executive Committee 28 April 2021).	Finance and Corporate Resources	0.060
Scottish Welfare Fund During the year additional funding was received to assist with the impact of COVID on Scottish Welfare Payments. This underspend in the core funding is required to be carried forward to meet commitments in 2021/2022.	Finance and Corporate Resources	0.129
Total Finance and Corporate Resources		3.346
Homelessness & Rapid Rehousing Transitions Plan (RRTP) The Scottish Government funding for RRTP was not fully utilised in 2020/2021, and it is proposed that the funding is carry forward to meet commitments in future years. The general revenue grant funded by the Scottish Government contains a specific element for Homelessness, there is an underspend in the current year forecast and it is proposed to transfer this to reserves to fund future investment in the Homelessness service to meet future demands.	Housing and Technical Resources	0.574
Total Housing and Technical Resources		0.574
2021/2022 Residential Care – Children and Families Government funding received allowed the Council to meet the costs of COVID related budget pressures in 2020/2021. This transfer of council funds is to assist in managing these ongoing COVID related pressures of increased number within the Children and Families service, into 2021/2022.	Social Work Resources	0.762
Total Social Work Resources		0.762
Total Resource Proposed Transfers to Reserves		12.200
Joint Boards		
Scottish Government - Postal Funding Underspend The conditions of the funding require the Lanarkshire Valuation Joint Board to return any unspent funding to the Council, to enable it to be carried forward for use in 2021/2022 (or for return to the Scottish Government).	Joint Boards	0.277
Total Joint Boards		0.277
Corporate Items		
Feed In Tariff Carry forward income received from energy transferred back to the grid for use on future energy efficiency projects.	Corporate Items	0.053
Renewable Heat Initiative Income Carry forward subsidy income received from the Government for use on future energy efficiency related projects.	Corporate Items	0.379
Corporate Items		0.432
Loan Charges		
Interest on Revenue Balances – Reserves This is the interest on Reserves balances and the transfer will be added to the balances on each Balance Sheet Reserve as appropriate.	Loan Charges	0.033
Total Loan Charges Proposed Transfers to Reserves		0.033
Total Proposed Transfers to Reserves at Outturn (Resources, Joint Boards and Corporate Items)		12.942

Appendix 5

Cost of COVID 2020/2021	Costs Incurred	Lost Income	Savings not Achieved	Less: Spend Not Made	Total Costs
Community and Enterprise	3.704	5.328	0.100	(2.186)	6.946
Education	7.765	0.516	0.099	(0.975)	7.405
Finance and Corporate	11.461	0.455	0.354	(0.306)	11.964
Housing and Technical	1.224	1.000	0.000	(0.018)	2.206
Social Work	0.354	0.000	0.000	0.000	0.354
Net Cost to the Council in 2020/2021	24.508	7.299	0.553	(3.485)	28.875
Funding					
Scottish Government Funding (Specific and General)					(66.978)
Total Funding					(66.978)
Balance of Funding after Resource Expenditure					(38.103)
Add: Capital					6.474
Add: SLLCT Shortfall					0.139
Balance of Funding					(31.490)
Transfer to Reserves for Use in 2021/2022					31.490
Balance					-

SOUTH LANARKSHIRE COUNCIL

Revenue Budget Monitoring Report 2020/21

Year Ended 31st March 2021

Housing Revenue Account

<u>Budget Category</u>	Annual Budget	Forecast for Year BEFORE Transfers	Annual Forecast Variance BEFORE Transfers	Annual Forecast Variance AFTER Transfers	Budget Proportion 31/03/21	Actual 31/03/21	Variance 31/03/21		% Variance 31/03/21	Notes
Employee Costs	13,721	13,384	337	337	13,721	13,596	125	under	0.9%	1
Property Costs	44,394	45,485	(1,091)	(1,091)	44,394	44,694	700	under	1.6%	2
Supplies & Services	996	809	187	187	996	790	206	under	20.7%	3
Transport & Plant	195	223	(28)	(28)	195	165	30	under	15.4%	
Administration Costs	5,644	5,632	12	12	5,644	5,701	(57)	over	(1.0%)	
Payments to Other Bodies	3,176	3,130	46	46	3,176	3,225	(49)	over	(1.5%)	
Payments to Contractors	100	131	(31)	(31)	100	97	3	under	3.0%	
Transfer Payments	0	0	0	0	0	0	0	-	0.0%	
Financing Charges	18,134	18,142	(8)	(8)	18,134	18,159	(25)	over	(0.1%)	a
Total Controllable Exp.	86,360	86,936	(576)	(576)	86,360	85,427	933	under	1.1%	
Total Controllable Inc.	(105,367)	(103,634)	(1,733)	(1,733)	(105,367)	(103,477)	(1,888)	under recovered	(1.8%)	4
Transfer to/(from) Balance Sheet	3,418	1,109	2,309	2,309	3,418	2,569	849	under	24.8%	5, a
Net Controllable Exp.	(15,589)	(15,589)	0	0	(15,589)	(15,483)	(106)	over	(0.7%)	
Loan Charges	15,589	15,589	0	0	15,589	15,483	106	over recovered		
Net Controllable Exp.	0	0	0	0	0	0	0	-	0.0%	

Variance Explanations

- Employee Costs:** the underspend is due to higher than anticipated staff turnover.
- Property Costs:** The net variance reflects an overall overspend on repairs and maintenance work, which includes payments to Property Services for fixed overheads. This is more than offset by an underspend on Bad Debt Provision at year-end.
- Supplies and Services:** The underspend relates to reduced IT costs resulting from implementation delays. The funding will be carried forward into future years.
- Income:** The under-recover of rental income reflects the delay in new build properties due to Covid-19 as well as a shortfall in insurance commission and insurance repair recoveries.
- Transfer to / (from) Balance Sheet:** The year-end transfer to or from balance sheet reflects a transfer to reserves of £2.976m.

Virements

- Rechargeable Repairs and Owner Contributions (£nil):** The budget for rechargeable repairs and owners' contributions to investment works has been reduced by £2.267m in both income and expenditure. This reflects the reduced workload in 2020/21 due to Covid-19.

Report

6

Report to:	Financial Resources Scrutiny Forum
Date of Meeting:	1 July 2021
Report by:	Executive Director (Finance and Corporate Resources)

Subject:	Revenue Budget Monitoring 2020/2021 - Detailed Resource Analysis
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1. Purpose of Report

1.1. The purpose of the report is to:-

- ♦ update members of the Financial Resources Scrutiny Forum of progress on the Council's revenue budget for the period covering 1 April 2020 to 31 March 2021.

2. Recommendation(s)

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

- (1) that the 2020/2021 detailed financial analysis as at period 14 (31 March 2021) **before** transfers to reserves for each of the individual Resources, be noted.

3. Background

3.1. The individual reports attached provide detailed information on each of the Resource Revenue Budgets for 2020/2021 as at 31 March 2021. The detailed papers cover the General Services and also the Housing Revenue Account.

3.2. As detailed in the Revenue Budget Monitoring Report included in these papers, as part of the probable outturn exercise, Resources were asked to forecast their position to 31 March 2021. As part of this exercise, Resources were asked to take all known commitments into account. The Revenue Budget Monitoring Report therefore includes the position **before** transfers to reserves and also, for information purposes, the position **after** taking into account the proposed transfers to reserves.

3.3. In relation to the information contained in this section of the Financial Resources Scrutiny Forum Papers, the Resource summaries replicate the **before** and **after** transfer to reserves position, while the information in the trends and variance analysis concentrates on the position **before** transfers to reserves at period 14.

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

- ♦ An Executive Summary showing the top level position to date for each of the Services (as detailed in the Executive Committee Report) within the Resource and the Housing Revenue Account as at 31 March 2021 (Period 14).
- ♦ Details of the most significant variances within the Resource and the Housing Revenue Account across Subjective headings and across Services as at 31 March 2021 (Period 14).

- ♦ A line by line trend analysis of the total Resource expenditure and income across subjective headings as at 31 March 2021 (Period 14).

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

4. Employee Implications

4.1. None

5. Financial Implications

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

6. Climate Change, Sustainability and Environmental Implications

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

7. Other Implications

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

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

7. Equality Impact Assessment and Consultation Arrangements

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

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

Paul Manning

Executive Director (Finance and Corporate Resources)

23 June 2021

Link(s) to Council Values/Ambitions/Objectives

- ♦ Accountable, Effective, Efficient and Transparent

Previous References

- ♦ None

List of Background Papers

- ♦ Revenue Ledger prints to 31 March 2021

Contact for Further Information

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

Jackie Taylor, Head of Finance

Ext: 5637 (Tel: 01698 455637)

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

Revenue Budget Monitoring Statement

Period Ended 31 March 2021 (No.14)

Community and Enterprise Resources

Service Departments :-

	Annual Budget £m	Forecast for Year BEFORE Transfers £m	Annual Forecast Variance BEFORE Transfers £m	Annual Forecast Variance AFTER Transfers £m	Budget Proportion to 31/03/21 £m	Actual to Period 14 to 31/03/21 BEFORE Transfers £m	Variance to 31/03/21 BEFORE Transfers £m
Facilities, Waste and Grounds	67.132	67.297	(0.165)	(0.402)	67.132	66.708	0.424 under
Fleet, Environmental and Projects	0.977	1.698	(0.721)	(0.766)	0.977	1.855	(0.878) over
Leisure and Culture	19.616	19.581	0.035	0.035	19.616	19.581	0.035 under
Planning and Economic Development	2.138	2.619	(0.481)	(0.646)	2.138	1.763	0.375 under
Roads	20.752	22.441	(1.689)	(1.689)	20.752	22.999	(2.247) over
COVID-19	4.496	9.197	(4.701)	(4.701)	4.496	3.843	0.653 under
Position before Transfers to Reserves	115.111	122.833	(7.722)	(8.169)	115.111	116.749	(1.638) over
Transfers to Reserves as at 31/03/21					0.000	5.423	(5.423) over
Position After Transfers to Reserves at 31/03/21					115.111	122.172	(7.061) over

Community and Enterprise Resources Variance Analysis 2020/21 (Period 14)

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Employee Costs	1,154k under	APT&C Basic/Superannuation/NI - 2,093k under	Facilities, Streets, Waste and Grounds - 1,561k under Fleet, Environmental and Projects - 480k under Planning and Economic Development - 171k under Roads - 304k under COVID-19 - (423k) over	The variance is mainly due to vacant posts and staff working on reduced hours, partially offset by staff working on COVID-19 based duties.
		Overtime - (868k) over	Facilities, Streets, Waste and Grounds - (463k) over Roads - (213k) over COVID-19 - (210k) over	The overtime variance is the net effect of staff working on COVID-19 based duties, overtime across services including vehicle checks, weekend burials and winter maintenance, partially offset by underspends as a result of normal services being suspended due to COVID-19 lockdown.

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Employee Costs (cont)		<u>Additional Pension Costs - (78k) over</u>	<u>Facilities, Streets, Waste and Grounds - (60k) over</u>	The overspend relates to the cost of early retirals.
Property Costs	(408k) over	<p>Scottish Water - Metered Charges - (69k) over</p> <p>Rent - 53k under</p> <p>Security Costs - (50k) over</p> <p>Repairs and Maintenance - External Contractors - (58k) over</p> <p><u>Electricity - Contract - (135k) over</u></p>	<p>Facilities, Streets, Waste and Grounds - (27k) over</p> <p>Roads - (37k) over</p> <p>Facilities, Streets, Waste and Grounds - 68k under</p> <p>COVID-19 - (58k) over</p> <p>COVID-19 - (92k) over</p> <p><u>Facilities, Streets, Waste and Grounds - (52k) over</u></p>	<p>The overspend relates to higher than anticipated charges across the services.</p> <p>The overspend related to higher than anticipated charges within the depots.</p> <p>The underspend is mainly due to the service vacating premises therefore no longer incurring rent charges.</p> <p>The overspend related to costs for Civic Amenity sites and Peel Park in response to the Covid-19 pandemic.</p> <p>The overspend mainly related to charges for Peel Park in response to the COVID-19 pandemic.</p> <p>The overspend relates to higher than anticipated charges across a number of properties, partially offset by an underspend in Gas.</p>

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Property Costs (cont)		<u>Electricity (cont)</u> Cleaning and Janitorial Supplies and Equipment - (178k) over <u>Refuse Uplift - 45k under</u>	<u>Roads - (52k) over</u> Facilities, Streets, Waste and Grounds - 68k under COVID-19 - (262k) over <u>Facilities, Streets, Waste and Grounds - 49k under</u>	The overspend was due to higher than anticipated costs for depots and increased costs for electric charging posts. The underspend is mainly due to lower than anticipated purchase of cleaning materials for concierge, catering and cleaning within Facilities Management. The overspend mainly related to the purchase of additional cleaning materials due to COVID-19. This is a demand led service and the underspend is mainly due to a decrease in the number of uplifts in schools.
Supplies and Services	980k under	Computer Equipment Purchase - (94k) over	Facilities, Streets, Waste and Grounds - (23k) over	The overspend was mainly within Waste Services for computer system upgrades.

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Supplies and Services (cont)		Computer Equipment Purchase (cont)	<u>Fleet, Environmental and Projects - (33k) over</u>	The overspend was mainly due to charges for Environmental services CX Citizens portal and online forms as part of the Council's digital transformation process.
			<u>Roads (42k) over</u>	The overspend was mainly due to higher than anticipated costs for Roads IT systems.
			COVID-19 - (25k) over	The overspend mainly related to the purchase of a new booking system for Bulky Uplifts due to COVID-19.
		<u>Small Tools - 70k under</u>	<u>Roads - 74k under</u>	The underspend is mainly due to reduced costs for small tools in the Construction Unit as a result of less work carried out during the year due to COVID restrictions.
		Equipment Apparatus and Tools - (34k) over	Facilities, Streets, Waste and Grounds - (62k) over	The overspend was mainly within Facilities for the purchase of catering equipment for schools to replace old or defective equipment.

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Supplies and Services (cont)		Equipment Apparatus and Tools (cont)	<u>Fleet, Environmental and Projects - 45k under</u>	The underspend was mainly due to lower than expected expenditure within Fleet Passenger Services.
		Furnishings (including Crockery and Linen - (108k) over	Facilities, Streets, Waste and Grounds - (103k) over	The overspend related to the replacement of old or defective light equipment, crockery and cutlery within Facilities Management Catering service.
		Materials - (196k) over	Facilities, Streets, Waste and Grounds - (154k) over	The overspend reflected the purchase of bins within Waste Services and general materials within Street Services.
			Roads - 62k under	The underspend was due to a reduction in costs for materials as result of only emergency works being completed during COVID-19 lockdown.
			COVID-19 - (95k) over	The overspend mainly related to the purchase of urns, sanitising gel and PPE within the Resource due to COVID-19.
		Foodstuff General - 1,816k under	Facilities, Streets, Waste and Grounds - 1,845k under	The underspend was due to a reduction in food purchases within the Catering service due to school closures during COVID-19 lockdown.

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Supplies and Services (cont)		Protective Clothing and Uniforms - (316k) over	Facilities, Streets, Waste and Grounds - (98k) over	The overspend is mainly due to the requirement for new improved waterproof PPE for operatives within Grounds and Waste.
			COVID-19 - (208k) over	The overspend was due to the requirement for additional Personal Protective Equipment (PPE) due to COVID-19.
		Other Supplies and Services - (47k) over	Facilities, Streets, Waste and Grounds - (80k) over	The overspend mainly related to the upkeep of Allotment sites.
		Major Supply of Electricity Power - (92k) over	Roads - (92k) over	The overspend was due to the charges for street lighting electrical power being greater than anticipated.
Transport and Plant	933k under	Purchase of Plant - (36k) over	COVID-19 - (28k) over	The overspend was due to the purchase of plant to aid in additional works required as a result of COVID-19.
		Fleet Services - Fuel - 812k under	Fleet, Environmental and Projects - 811k under	The underspend was mainly due to less demand for fuel due to COVID-19 which is offset by an under recovery in income.

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Transport and Plant (cont)		Fleet Services - Vehicle Hires - 536k under	Fleet, Environmental and Projects - 539k under	The net underspend is mainly due to reduced expenditure on casual hires, partially offset by an overspend as a result of the timing of the achievement of efficiencies within Fleet. The underspend in casual hires is offset by an under recovery of income.
		Fleet Service - Repairs - (1,112k) over	Fleet, Environmental and Projects - (1,086k) over	The overspend relates to the timing of the achievement of efficiencies within Fleet Services and also outside repairs and materials/spares are greater than anticipated.
			COVID-19 - (62k) over	The overspend was due to the requirement for additional repairs on vehicles and plant used as a result of COVID-19.
		Fleet Service Charges - Vehicle Maintenance - (34k) over	Facilities, Streets, Waste and Grounds - 30k under	The underspend was mainly within Streets due to a reduction in the number of vehicles requiring to be maintained.
			Fleet, Environmental and Projects - 112k under	The underspend was mainly due to lower than anticipated vehicle maintenance charges for Passenger Services.

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Transport and Plant (cont)		Fleet Service Charges - Vehicle Maintenance (cont)	<u>Roads - (125k) over</u>	The overspend was mainly due to higher than anticipated costs for ad-hoc repairs to vehicles.
			COVID-19 - (50k) over	The overspend was due to the requirement for maintenance on Fleet vehicles being used by services as a result of COVID-19
		Fleet Service Charges - Leasing - 191k under	Facilities, Streets, Waste and Grounds - 184k under	The underspend reflects the timing of the replacement of vehicles, partially offset by the impact of the timing of the implementation of work pattern changes as a result of COVID 19 within Grounds.
			Fleet, Environmental and Projects - 108k under	The underspend was due to lower than anticipated leasing charges throughout Fleet services.
			COVID-19 - (86k) over	The overspend was due to leased vehicles being retained on extensions to aid in the carrying out of service delivery as a result of COVID-19.

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Transport and Plant (cont)		Fleet Service Charges - Hired Vehicles - 73k under	Facilities, Streets, Waste and Grounds - (123k) over	The overspend was mainly within Waste due to the requirement to hire vehicles to cover vehicle breakdowns.
			Roads - 348k under	The underspend was due to reduced hire costs as a result of only emergency works being completed during COVID-19 lockdown.
			COVID-19 - (148k) over	The overspend was due to additional vehicle hires to aid in the carrying out of service delivery as a result of COVID-19.
		Fleet Services Charges - Fuel - 541k under	Facilities, Streets, Waste and Grounds - 237k under	The underspend was due to a reduction in fuel usage as a result of COVID-19 lockdown and also a reduction in the number of vehicles within the Streets Service.
			Fleet, Environmental and Projects - 284k under	The underspend was due to lower fuel consumption within pool cars and passenger services which is offset by an under recovery in income.

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Transport and Plant (cont)		Fleet Services Charges - Fuel (cont)	Roads - 141k under COVID-19 - (123k) over	The underspend was due to a reduction in fuel usage as a result of only emergency works being completed due to COVID-19 lockdown. The overspend related to fuel usage by hired and retained vehicles used for service delivery as result of COVID-19.
Payment to Other Bodies	4,948k under	Payment to Other Bodies - 4,978k under	Planning and Economic Development - 171k under <u>Roads - 285k under</u> <u>COVID-19 - 4,496k under</u>	The underspend was due to cancellation of Christmas events and reduced payment of business support grants as a result of COVID-19. The underspend was mainly due to reduced payments for West of Scotland Local Authorities, partially offset by an under recovery of income. The underspend related to funding for business support where payments were lower than anticipated. The underspend will be carried forward to be used in 2021/2022.

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Payment to Contractors	(2,679k) over	Payment to Trading Services Contractor - (282k) over	COVID-19 - (282k) over	The overspend is due to traffic management for civic amenity sites due to COVID-19.
		Payment to Private Contractors - (2,556k) over	Facilities, Streets, Waste and Grounds - (303k) over	The overspend is mainly due to the cost of the fibre contract being higher than budget and the high tonnage volume of bulky uplifts, partially offset by Food and Garden along with Green Waste being less. In addition, there was additional expenditure within Grounds, offset by additional income.
			Roads - (686k) over	The overspend is mainly due to a greater requirement to use sub-contractors to catch up in outstanding works due to the COVID19 pandemic.
		Payment to Private Contractors (cont)	COVID-19 - (1,580k) over	The overspend is due to costs being incurred for an increase in the levels of domestic waste tonnage being disposed as a result of COVID-19.

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Income	(6,562k) under recovered	Contribution from Other Bodies - (78k) under recovered	Fleet, Environmental and Projects - (77k) under recovered	The under recovery was due to lower than anticipated income for Air Quality and Action Planning projects within Environmental Services and is offset by a reduction in expenditure.
		Sales General - (2,580k) under recovered	Facilities, Streets, Waste and Grounds - (2,450k) under recovered	The under recovery reflects a reduction in cash income from the sale of school meals within the Catering Service due to school closures during COVID-19 lockdown.
			<u>Roads - (130k) under</u>	The under recovery is mainly to income recovered in relation to West of Scotland Local Authorities and is offset by a reduction in expenditure.
		Sales - Departments of the Authority - 180k over recovered	Roads - 164k over recovered	The over recovery is mainly due to higher levels of rechargeable works and is offset by additional expenditure.

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Income (cont)		Fees and Charges - General - (1,744k) under recovered	Facilities, Streets, Waste and Grounds - (131k) under recovered	The under recovery is mainly due to no income being recovered from private clients for Care of Gardens within Grounds and less income being received from bulky uplifts within Waste, both as a result of COVID-19. These are partially offset by an over recovery of income within Bereavement Services.
			Roads - (1,642k) under recovered	The under recovery is mainly due to reduced income for parking charges and fines as a result of COVID-19. This is partially offset by additional income from road construction consents.
		Fees and Charges - Departments of the Authority - 205k over recovered	Facilities, Streets, Waste and Grounds - 26k over recovered	The over recovery is mainly due to the provision of additional services within the Cleaning service.
			Fleet, Environmental and Projects - 136k over recovered	The over recovery was mainly due to the provision of Clinical Waste services and is offset by additional expenditure.

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Income (cont)		Fees and Charges - Departments of the Authority (cont)	Roads - 29k over recovered	The over recovery is mainly due to higher levels of rechargeable works and is offset by additional expenditure.
		Fleet Services - (2,063k) under recovered	Fleet, Environmental and Projects - (2,063k) under recovered	The under recovery is mainly due to lower than anticipated income from fuel and casual hires which is offset by an underspend in expenditure (see Transport Costs).
		Other Income - 260k over recovered	Facilities, Streets, Waste and Grounds - 246k over recovered	The over recovery is mainly within Grounds due to additional service requests.
		Recovery from Capital - (255k) under recovered	Roads - (255k) under recovered	The under recovery is due to a reduction in the level of works that was undertaken during the year.
		Recharges - Departments of the Authority - (455k) under recovered	Facilities, Streets, Waste and Grounds - 64k over recovered	The over recovery is due to the net effect of the income for nursery meals Resources being greater than anticipated, partially offset by an under recovery of income within Grounds.
			Fleet, Environmental and Projects - (64k) under recovered	The under recovery is mainly due to plant maintenance within Fleet Services.

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Income (cont)		Recharges - Departments of the Authority (cont)	Roads - (455k) under recovered	The under recovery is due to a minimum amount of works being carried out within the Construction Unit due to COVID-19 lockdown and is partially offset by a reduction in expenditure within the service.

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

South Lanarkshire Council

Community and Enterprise Resources - Total

Expenditure / Income Variance Trends 2020/21

	REVISED ANNUAL BUDGET SLC 20/21 2	PERIOD 14 ACTUAL TO DATE	PERIOD 14 VARIANCE AMOUNT	Over/ Under
EMPLOYEE COSTS				
APT & C BASIC	64,620	62,577	2,043	under
APT & C OVERTIME	1,539	2,407	(868)	over
APT & C SUPERANNUATION	10,893	11,099	(206)	over
APT & C NIC	5,338	5,082	256	under
TRAVEL AND SUBSISTENCE	84	95	(11)	over
OTHER EMPLOYEE COSTS	580	568	12	under
PENSION INCREASES	1,109	1,103	6	under
ADDITIONAL PENSION COSTS	0	78	(78)	over
EMPLOYEE COSTS	84,163	83,009	1,154	under
PROPERTY COSTS				
RATES	1,005	1,026	(21)	over
SCOTTISH WATER - UNMETERED CHARGES	32	37	(5)	over
SCOTTISH WATER - METERED CHARGES	99	168	(69)	over
RENT	1,074	1,021	53	under
SERVICE CHARGE	45	31	14	under
FACTORING CHARGES	14	20	(6)	over
PROPERTY INSURANCE	293	282	11	under
SECURITY COSTS	46	96	(50)	over
GROUND MAINTENANCE	8	3	5	under
GROUPS MAINTENANCE ADDITIONAL WORKS	0	7	(7)	over
REPAIRS & MAINTENANCE - INTERNAL CONTRACTORS	14	36	(22)	over
REPAIRS & MAINTENANCE - EXTERNAL CONTRACTORS	51	109	(58)	over
GAS HEATING LEASE COSTS	0	1	(1)	over
ASBESTOS	0	4	(4)	over
ELECTRICITY - CONTRACT	341	476	(135)	over
GAS	141	91	50	under
HEATING OIL	14	9	5	under
CLEANING CONTRACT	41	49	(8)	over
CLEANING AND JANITORIAL SUPPLIES AND EQUIPMENT	337	515	(178)	over
HEALTH & HYGIENE MATERIALS	38	35	3	under
WINDOW CLEANING	0	1	(1)	over
REFUSE UPLIFT	408	363	45	under
OTHER PROPERTY COSTS	125	154	(29)	over
PROPERTY COSTS	4,126	4,534	(408)	over
SUPPLIES AND SERVICES				
COMPUTER EQUIPMENT PURCHASE	384	478	(94)	over
COMPUTER EQUIPMENT MAINTENANCE	71	94	(23)	over
I.T. EQUIPMENT MAINT-CONTRACT	297	269	28	under
I.T. ELECTRONIC MESSAGING	70	81	(11)	over
EQUIPMENT, APPARATUS AND TOOLS	691	725	(34)	over
SMALL TOOLS	181	111	70	under
ADAPTATIONS FOR CLIENTS	0	2	(2)	over
SUPPLIES FOR CLIENTS	0	2	(2)	over
FURNITURE - OFFICE	0	8	(8)	over
FURNISHINGS (INCL. CROCKERY & LINEN)	124	232	(108)	over
MATERIALS	7,482	7,678	(196)	over
MATERIALS, APPARATUS AND EQUIPMENT	9	(9)	18	under
AUDIO VISUAL	0	3	(3)	over
PUBLICATIONS, JOURNALS, NEWSPAPERS ETC.	2	14	(12)	over
FOODSTUFFS - GENERAL	4,039	2,223	1,816	under
PROTECTIVE CLOTHING & UNIFORMS	193	509	(316)	over
LAUNDRY COSTS	5	6	(1)	over
OTHER SUPPLIES AND SERVICES	209	256	(47)	over
ARTIST FEES / PERFORMING ARTS / ENTERTA	0	1	(1)	over
TRADE DEVELOPMENT	0	2	(2)	over
MAJOR SUPPLY OF ELECTRICAL POWER	1,260	1,352	(92)	over
DELIVERY CHARGE	1	1	0	
SUPPLIES AND SERVICES	15,018	14,038	980	under

South Lanarkshire Council

Community and Enterprise Resources - Total

Expenditure / Income Variance Trends 2020/21

	REVISED ANNUAL BUDGET SLC 20/21 2	PERIOD 14 ACTUAL TO DATE	PERIOD 14 VARIANCE AMOUNT	Over/ Under
TRANSPORT AND PLANT				
PURCHASE OF VEHICLES	9	0	9	under
PURCHASE OF PLANT	63	99	(36)	over
FLEET SERVICES - DRIVERS	57	57	0	
FLEET SERVICES - FUEL	3,360	2,548	812	under
FLEET SERVICES - VEHICLE HIRE	2,138	1,602	536	under
POOL CAR CHARGES - RENTAL	55	74	(19)	over
POOL CAR CHARGES - FUEL	21	6	15	under
POOL CAR CHARGES - ADDITIONAL COSTS	8	8	0	
TYRES	0	3	(3)	over
OTHER TRANSPORT COSTS	49	68	(19)	over
TRANSPORT INSURANCE	93	93	0	
LICENCES	412	434	(22)	over
FLEET SERVICES - REPAIRS	1,157	2,269	(1,112)	over
PLANT SERVICES	20	13	7	under
FLEET SERVICE CHARGES - VEHICLE MAINTENANCE	4,231	4,265	(34)	over
FLEET SERVICE CHARGES - UNSCHEDULED LABOUR	0	1	(1)	over
FLEET SERVICE CHARGES - PLANT MAINTENANCE	257	195	62	under
FLEET SERVICE CHARGES - ASSET MODIFICATION	70	122	(52)	over
FLEET SERVICE CHARGES - LEASING	5,247	5,056	191	under
FLEET SERVICE CHARGES - HIRED VEHICLES	1,100	1,027	73	under
FLEET SERVICE CHARGES - CONTRACT HIRE	2	1	1	under
FLEET SERVICE CHARGES - ROAD FUND LICENCE	226	217	9	under
FLEET SERVICE CHARGES - FUEL	2,413	1,872	541	under
FLEET SERVICE CHARGES - DRIVERS	100	102	(2)	over
HIRE OF EXTERNAL VEHICLES	76	38	38	under
HIRE OF EXTERNAL PLANT	287	346	(59)	over
HIRE OF SKIPS	17	19	(2)	over
TRANSPORT AND PLANT	21,468	20,535	933	under
ADMINISTRATION				
PRINTING AND STATIONERY	175	159	16	under
TELEPHONES	102	82	20	under
MOBILE PHONES	68	93	(25)	over
ADVERTISING - OF COUNCIL SERVICE AVAILABILITY	13	13	0	
ADVERTISING - OTHER	58	94	(36)	over
POSTAGES/COURIERS	36	22	14	under
MEMBERSHIP FEES/SUBSCRIPTIONS	41	53	(12)	over
INSURANCE	260	262	(2)	over
MEDICAL COSTS	66	83	(17)	over
LEGAL EXPENSES	42	17	25	under
HOSPITALITY / CIVIC RECOGNITION	3	1	2	under
INTERNET AGENCY FEES	15	17	(2)	over
SECURITY UPLIFT FEES	26	8	18	under
OTHER ADMIN COSTS	4	16	(12)	over
TRAINING	2	0	2	under
ADMINISTRATION	911	920	(9)	over
PAYMENT TO OTHER BODIES				
SPTE: ANNUAL BUS SUBSIDY	1,788	1,789	(1)	over
SPTE: BUS OTHER	258	258	0	
SPTE: FERRIES	29	29	0	
SPTE: UNDERGROUND	1,318	1,318	0	
SPTE: OTHER	1,681	1,681	0	
SPTE: MAINTENANCE OF BUS SHELTERS AND STOPS	103	110	(7)	over
OTHER LOCAL AUTHORITIES	89	113	(24)	over
GRANTS TO VOLUNTARY ORGANISATIONS	22	20	2	under
PAYMENTS TO VOLUNTARY ORGANISATIONS	39	39	0	
PAYMENTS TO OTHER BODIES	37,515	32,537	4,978	under
EXTERNAL AUDIT FEES	4	2	2	under
PRIVATE INDIVIDUALS - GENERAL	0	2	(2)	over
PAYMENT TO OTHER BODIES	42,846	37,898	4,948	under

South Lanarkshire Council

Community and Enterprise Resources - Total

Expenditure / Income Variance Trends 2020/21

	REVISED ANNUAL BUDGET SLC 20/21 2	PERIOD 14 ACTUAL TO DATE	PERIOD 14 VARIANCE AMOUNT	Over/ Under
PAYMENT TO CONTRACTORS				
PAYMENT TO TRADING SERVICES CONTRACTOR	0	282	(282)	over
PAYMENT TO LOCAL AUTHORITY CONTRACTOR	302	300	2	under
PAYMENT TO PRIVATE CONTRACTOR	39,245	41,801	(2,556)	over
PAYMENT TO EXTERNAL CONSULTANTS / PROFESSIONAL SERVICES	65	69	(4)	over
OPENING WORK IN PROGRESS	0	(287)	287	under
CLOSING WORK IN PROGRESS	0	126	(126)	over
PAYMENT TO CONTRACTORS	39,612	42,291	(2,679)	over
TRANSFER PAYMENTS				
CONCESSIONARY FARES	595	597	(2)	over
TRANSFER PAYMENTS	595	597	(2)	over
FINANCING CHARGES				
LEASING CHARGES - OPERATIONAL	1	0	1	under
I.T. EQUIPMENT LEASING-CONTRACT	183	177	6	under
FINANCING CHARGES	184	177	7	under
TOTAL EXPENDITURE	208,923	203,999	4,924	under
INCOME				
MILK SUBSIDIES FROM THE E.U.	(55)	(22)	(33)	under rec
CONTRIBUTIONS FROM OTHER BODIES	(31,780)	(31,702)	(78)	under rec
SALES - GENERAL	(5,282)	(2,702)	(2,580)	under rec
SALES - DEPARTMENTS OF THE AUTHORITY	(187)	(367)	180	over rec
FEES AND CHARGES - GENERAL	(8,509)	(6,765)	(1,744)	under rec
FEES AND CHARGES - OTHER BODIES	(109)	(89)	(20)	under rec
FEES AND CHARGES - DEPARTMENTS OF THE AUTHORITY	(7,727)	(7,932)	205	over rec
RENTAL INCOME	(599)	(620)	21	over rec
FLEET SERVICES	(12,367)	(10,304)	(2,063)	under rec
OTHER INCOME	(3,069)	(3,329)	260	over rec
RECOVERY FROM CAPITAL	(1,333)	(1,078)	(255)	under rec
RECHARGES - DEPARTMENTS OF THE AUTHORITY	(22,795)	(22,340)	(455)	under rec
TOTAL INCOME	(93,812)	(87,250)	(6,562)	under rec
NET EXPENDITURE	115,111	116,749	(1,638)	over

Revenue Budget Monitoring Statement

Period Ended 31 March 2021 (No.14)

Education Resources

Service Departments :-

Education

COVID-19

Position before Transfers to Reserves

Transfers to Reserves as at 31/03/21

Position After Transfers to Reserves at 31/03/21

Annual Budget	Forecast for Year BEFORE Transfers	Annual Forecast Variance BEFORE Transfers	Annual Forecast Variance AFTER Transfers
£m	£m	£m	£m
352.612	346.347	6.265	0.004
0.000	9.044	(9.044)	(9.044)
352.612	355.391	(2.779)	(9.040)

Budget Proportion to 31/03/21	Actual to Period 14 to 31/03/21 BEFORE Transfers	Variance to 31/03/21 BEFORE Transfers
£m	£m	£m
352.612	339.125	13.487 under
0.000	4.030	(4.030) over
352.612	343.155	9.457 under
0.000	13.385	(13.385) over
352.612	356.540	(3.928) over

Education Resources Variance Analysis 2020/21 (Period 14)

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Employee Costs	5,280k under	Teachers Basic / Superannuation / National Insurance - 986k under	<p>Schools - 1,207k under</p> <p>COVID-19 - (221k) over</p>	<p>The underspend reflects an adjustment in teachers' salaries for payment across the academic year and has been transferred to reserves to support the ongoing cost of teachers' salaries next year.</p> <p>This is partially offset by additional teaching staff required due to a growth in pupil numbers.</p> <p>The overspend is mainly due to the increased cost of supply teachers in relation to SNCT guidance on payment arrangements for staff due to COVID-19. Additional Education recovery teachers have also been employed on 1 year fixed term contracts.</p>

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Employee Costs (cont)		APT&C Basic / Superannuation / National Insurance - 4,430k under	Schools - 4,517k under	<p>The underspend mainly relates to Early Years posts, where the timing of the expansion projects resulted in a delay in recruitment to fill posts.</p> <p>Specific grant funding was provided for delivery of 1140 hours of Early Years and this element (£2,912k) of the underspend has been transferred to reserves to meet the cost of ELC expansion going forward. There is also an underspend on Additional Support for Learning funding (£330k) which has also been transferred to reserves.</p>
			COVID-19 - (87k) over	The overspend is mainly due to the increased cost of school support staff in relation to payment arrangements for staff volunteering in the hubs and ASN schools out with term time.
		Sessional Work - (191k) over	Schools - 104k under	The underspend is mainly due to Holiday Lunch Clubs being suspended due to school closures this financial year.

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Employee Costs (cont)		Sessional Work	COVID-19 - (295k) over	This mainly relates to the costs of sessional staff that supported the provision of Summer Hubs during school closures.
Property Costs	(1,489k) over	<p>Rates - 295k under</p> <p>Electricity - Contract - (403k) over</p> <p><u>Gas - 358k under</u></p> <p><u>Solid Fuel - (78k) over</u></p>	<p>Schools - 295k under</p> <p>Schools - (204k) over</p> <p>COVID-19 - (199k) over</p> <p><u>Schools - 358k under</u></p> <p><u>Schools - (78k) over</u></p>	<p>The underspend is mainly due to the timing of rates charges from schools and establishments becoming operational and rebates due to revaluations received in relation to previous financial years.</p> <p>This overspend has been offset by an underspend on Gas.</p> <p>This overspend is due to increased cost of utilities as a result of ventilation requirements within schools.</p> <p>This underspend reflects consumption efficiencies and a reduction in the unit price of gas over the year.</p> <p>The overspend reflects increased consumption and is offset by an underspend on gas.</p>

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Property Costs (cont)		Cleaning Contract - (727k) over	COVID-19 - (741k) over	The overspend is due to increased cleaning regimes within schools and Early Years establishments from August in line with COVID protocols.
		Cleaning and Janitorial Supplies and Equipment - (860k) over	COVID-19 - (841k) over	The overspend is due to expenditure incurred on enhanced health and hygiene requirements including sanitising stations and additional cleaning supplies following the return to schools in August.
Supplies and Services	2,714k under	IT Equipment Maint - Contract - (25k) over	<u>Schools - 69k under</u>	Expenditure was lower than anticipated during the year and is partially offset by other IT maintenance and electronic messaging expenditure.
		Materials, Apparatus and Equipment - 349k under	COVID-19 - (94k) over Schools - 431k under	The overspend is mainly due to additional IT costs for support staff during COVID. The underspend is due to the inability of schools to spend in year due to the school closures and is carry forward as part of the Devolved Management Scheme in schools.

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Supplies and Services (cont)		Materials, Apparatus and Equipment (cont)	COVID-19 - (82k) over	The overspend is mainly due to expenditure incurred on supplies and materials required for hub schools in relation to COVID-19.
		Pupil Equity Funding - 2,320k under	Schools - 2,320k under	This relates to grant funding received for the academic school year rather than financial year, therefore expenditure spans years 2020/2021 and 2021/2022. Lockdown restrictions have also had an impact on the ability of schools to spend in the current year. The underspend has been transferred to reserves to support the expenditure incurred in the school session April to June 2021.
		Protective Clothing and Uniforms - (1,016k) over	COVID19 - (1,008k) over	The overspend is due to expenditure incurred on personal protective equipment following the return to schools in August.
		Health and Safety - 126k under	Schools - 126k under	This underspend relates to expenditure on sanitary products being lower than anticipated. This has been transferred to Reserves.

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Supplies and Services (cont)		Catering - Contract - 1,064k under	Schools - 1,064k under	<p>The underspend is partly due to unspent budget in relation to both the Holiday Lunch Club and Breakfast Club programmes this financial year and has been used to help manage the costs of COVID-19.</p> <p>In addition, expenditure on the provision of lunches in Early Years establishments is lower than anticipated due to delay in 1,140 programme implementation from August 2020. This has been transferred to reserves to meet the costs of Early Years expansion going forward.</p>
Transport and Plant	(894k) over	<u>Pupil Transport - Other and Special Education Needs - (364k) over</u> Pupil Transport - Strathclyde Passenger Transport - (564k) over	<u>Schools - (364k) over</u> Schools - (564k) over	<p>This relates to the cost of transporting children to both mainstream and Special Education Needs schools. This is a demand led service and reflects increasing pupil numbers and costs.</p> <p>This is a demand led service and reflects the volume of children requiring mainstream transport to school.</p>

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Payments to Other Bodies	3,966k under	Other Local Authorities - 281k under	Schools - 289k under	The underspend is due to a reduction in SLC placements in Other Local Authorities and has been used to support the costs of Independent School places below.
		Payments to Other Bodies - 5,122k under	Schools - 5,164k under	The underspend is partly due to less than anticipated core Early Years spend to date. There is also an underspend on Early Years 1140 hours funding and this will be carried forward in reserves to meet the costs of ELC expansion going forward. There is also an underspend in school counselling funding which has also been carried forward in reserves to meet commitments going forward.
			COVID-19 - (42k) over	The overspend is due to expenditure incurred on the provision of critical childcare for families of key workers.

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Payments to Other Bodies (cont)		Independent School Places - (1,385k) over	Schools - (1,385k) over	This overspend reflects the increased cost of placements for pupils with additional support needs in independent schools, due to both an increase in the number of placements and in the cost of placements. This is partially offset by the underspend within Other Local Authorities underspend and over recovery of income.
Transfer Payments	(117k) over	Footwear and Clothing Grants - (117k) over	COVID-19 - (117k) over	The overspend is due to increased expenditure on footwear and clothing grants as a result of additional claimants due to COVID-19.
Income	(79k) under recovered	Contributions from Other Bodies - (313k) under recovered <u>ESF Grant - 300k over recovered</u>	Schools - (313k) under recovered <u>Employability - 300k over recovered</u>	The under recovery relates to reduced income received from Instrumental Music Service fees as a result of COVID-19. This funding has been transferred to reserves to cover the cost of future programmes.

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Income (cont)		Fees and Charges - Other Local Authorities - 286k over recovered	Schools - 286k over recovered	This over recovery reflects payments from other local authorities for placements within South Lanarkshire Council establishments. This over recovery partially offsets the cost of independent school places.
		Early Years Fees - (331k) under recovered	Early Years - (331k) under recovered	The under recovery of income relates to reduced income received from Early Years Childcare fees as a result of COVID-19.

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

South Lanarkshire Council

Education Resource - Total

Expenditure / Income Variance Trends 2020/2021

	REVISED ANNUAL BUDGET SLC 20/21 2	PERIOD 14 ACTUAL TO DATE	PERIOD 14 VARIANCE AMOUNT	Over/ Under
EMPLOYEE COSTS				
TEACHERS BASIC	154,238	154,970	(732)	over
TEACHERS SUPERANNUATION	36,268	35,110	1,158	under
TEACHERS NI	16,888	16,696	192	under
DAILY TEACHERS BASIC	1,428	856	572	under
DAILY TEACHERS SUPERANNUATION	0	135	(135)	over
DAILY TEACHERS NI	0	69	(69)	over
TEACHERS TRAINING	203	291	(88)	over
APT&C BASIC	56,523	52,548	3,975	under
APT&C OVERTIME	10	107	(97)	over
APT&C SUPERANNUATION	10,281	9,915	366	under
APT&C NIC	4,215	3,920	295	under
MANUAL BASIC	0	85	(85)	over
MANUAL OVERTIME	0	1	(1)	over
MANUAL SUPERANNUATION	0	17	(17)	over
MANUAL NIC	0	6	(6)	over
SESSIONAL WORK	128	319	(191)	over
TRAVEL AND SUBSISTANCE	161	52	109	under
OTHER EMPLOYEE COSTS	1,356	1,260	96	under
PENSION INCREASES	434	413	21	under
PREMATURE RETIRALS	4,660	4,731	(71)	over
ADDITIONAL PENSION COSTS	0	12	(12)	over
EMPLOYEE COSTS	286,793	281,513	5,280	under
PROPERTY COSTS				
RATES	12,924	12,629	295	under
SCOTTISH WATER - UNMETERED CHARGES	0	11	(11)	over
SCOTTISH WATER - METERED (DRAINAGE) CHARGES	1,000	979	21	under
SCOTTISH WATER - METERED CHARGES	543	533	10	under
RENT	246	265	(19)	over
SERVICE CHARGE	33	13	20	under
FACTORING CHARGES	0	1	(1)	over
BED AND BREAKFAST	5	5	0	
PROPERTY INSURANCE	480	487	(7)	over
SECURITY COSTS	30	28	2	under
REPAIRS & MAINTENANCE - INTERNAL CONTRACTOR	52	93	(41)	over
REPAIRS & MAINTENANCE - INT. CONTRACTOR	0	3	(3)	over
LIFE CYCLE MAINTENANCE	1	1	0	
REPAIRS & MAINTENANCE - EXTERNAL CONTRACTOR	18	61	(43)	over
ADAPTIONS - INTERNAL CONTRACTORS	21	126	(105)	over
GAS MAINTENANCE COSTS	0	1	(1)	over
GAS HEATING LEASE COSTS	0	2	(2)	over
ASBESTOS	0	1	(1)	over
ELECTRICITY - CONTRACT	3,750	4,153	(403)	over
GAS	2,260	1,902	358	under
HEATING OIL	71	56	15	under
SOLID FUEL	187	265	(78)	over
JANITOR SERVICE	46	2	44	under
JANITORIAL SUPPLIES	3	0	3	under
CLEANING CONTRACT	22	749	(727)	over
CLEANING OUTWITH CONTRACT	65	28	37	under
CLEANING AND JANITORIAL SUPPLIES AND EQUIPMENT	143	1,003	(860)	over
HEALTH & HYGIENE MATERIALS	77	73	4	under
STEWARD SERVICE	1	0	1	under
REFUSE UPLIFT	17	11	6	under
REMOVAL & STORAGE COSTS	0	3	(3)	over
OTHER PROPERTY COSTS	39	39	0	
ACCOMMODATION RECHARGE TO USERS	882	882	0	
PROPERTY COSTS	22,916	24,405	(1,489)	over

South Lanarkshire Council

Education Resource - Total

Expenditure / Income Variance Trends 2020/2021

	REVISED ANNUAL BUDGET SLC 20/21 2	PERIOD 14 ACTUAL TO DATE	PERIOD 14 VARIANCE AMOUNT	Over/ Under
SUPPLIES AND SERVICES				
COMPUTER EQUIPMENT PURCHASE	683	720	(37)	over
COMPUTER EQUIPMENT MAINTENANCE	0	11	(11)	over
COMPUTER EQUIPMENT RENTAL	1	0	1	under
I.T. EQUIPMENT MAINT-CONTRACT	3,267	3,292	(25)	over
I.T. ELECTRONIC MESSAGING	37	47	(10)	over
EQUIPMENT, APPARATUS AND TOOLS	28	22	6	under
SMALL TOOLS	0	4	(4)	over
AIDS FOR CLIENTS	117	148	(31)	over
ADAPTATIONS FOR CLIENTS	10	32	(22)	over
FURNITURE - OFFICE	23	28	(5)	over
FURNITURE - GENERAL	84	66	18	under
FURNISHINGS (INCL. CROCKERY & LINEN)	2	12	(10)	over
MATERIALS	3	15	(12)	over
MATERIALS, APPARATUS AND EQUIPMENT	2,712	2,363	349	under
PUPIL EQUITY FUNDING	2,318	(2)	2,320	under
LIBRARY/RESOURCE CENTRE MATERIALS	48	40	8	under
AUDIO VISUAL	6	8	(2)	over
PUBLICATIONS, JOURNALS, NEWSPAPERS ETC.	23	23	0	
TV LICENCES - EDUCATION	18	17	1	under
SUPPORTED STUDY	0	0	0	
FOODSTUFFS - GENERAL	29	39	(10)	over
PROTECTIVE CLOTHING & UNIFORMS	46	1,062	(1,016)	over
LAUNDRY COSTS	1	1	0	
OTHER SUPPLIES AND SERVICES	21	4	17	under
HEALTH AND SAFETY	126	0	126	under
CATERING - CONTRACT	2,896	1,832	1,064	under
CATERING - OUTWITH CONTRACT	7	3	4	under
CATERING - EXTERNAL	0	2	(2)	over
DELIVERY CHARGE	1	4	(3)	over
SUPPLIES AND SERVICES	12,507	9,793	2,714	under
TRANSPORT AND PLANT				
POOL CAR CHARGES-RENTAL	9	23	(14)	over
OTHER TRANSPORT COSTS	58	57	1	under
INSURANCE	3	3	0	
PLANT SERVICES	5	0	5	under
FLEET SERVICE CHARGES - SCHEDULED MAINTENANCE	22	14	8	under
FLEET SERVICE CHARGES - VEHICLE MAINTENANCE	27	20	7	under
FLEET SERVICE CHARGES - LEASING	52	41	11	under
FLEET SERVICE CHARGES - HIRED VEHICLES	0	5	(5)	over
FLEET SERVICE CHARGES - ROAD FUND LICENCES/MOT	4	5	(1)	over
FLEET SERVICE CHARGES - FUEL	68	51	17	under
FLEET SERVICE CHARGES - DRIVERS	1,037	1,086	(49)	over
FLEET SERVICE CHARGES - BUS ESCORTS	358	344	14	under
HIRE OF EXTERNAL VEHICLES	52	4	48	under
HIRE OF SKIPS	2	10	(8)	over
PUPIL TRANSPORT-SPECIAL EDUCATIONAL NEEDS	4,920	5,222	(302)	over
PUPIL TRANSPORT-S'CLYDE PASSENGER TRANSPORT	4,882	5,446	(564)	over
PUPIL TRANSPORT - OTHER	145	207	(62)	over
TRANSPORT AND PLANT	11,644	12,538	(894)	over
ADMINISTRATION				
PRINTING AND STATIONERY	851	859	(8)	over
TELEPHONES	224	192	32	under
MOBILE PHONES	19	33	(14)	over
ADVERTISING - OTHER	11	6	5	under
POSTAGES/COURIERS	83	72	11	under
MEMBERSHIP FEES/SUBSCRIPTIONS	344	353	(9)	over
INSURANCE	78	76	2	under
MEDICAL COSTS	21	24	(3)	over
LEGAL EXPENSES	0	1	(1)	over
HOSPITALITY / CIVIC RECOGNITION	3	34	(31)	over
SECURITY UPLIFT FEES	3	3	0	
OTHER ADMIN COSTS	6	7	(1)	over
CONFERENCES - OFFICIALS (incl associated costs)	52	0	52	under
TRAINING	494	484	10	under
ADMINISTRATION	2,189	2,144	45	under

South Lanarkshire Council

Education Resource - Total

Expenditure / Income Variance Trends 2020/2021

	REVISED ANNUAL BUDGET SLC 20/21 2	PERIOD 14 ACTUAL TO DATE	PERIOD 14 VARIANCE AMOUNT	Over/ Under
PAYMENT TO OTHER BODIES				
OTHER COMMITTEES OF THE AUTHORITY	0	33	(33)	over
OTHER LOCAL AUTHORITIES	1,367	1,086	281	under
SCOTTISH QUALIFICATIONS AUTHORITY	1,563	1,554	9	under
GRANTS TO VOLUNTARY ORGANISATIONS	0	6	(6)	over
PAYMENTS TO VOLUNTARY ORGANISATIONS	21	21	0	
PAYMENTS TO OTHER BODIES	19,322	14,200	5,122	under
INDEPENDENT SCHOOL PLACES	3,507	4,892	(1,385)	over
CONTRACT SPEECH THERAPY	678	762	(84)	over
SCHOOL ACTIVITIES	20	9	11	under
RESEARCH GRANTS - EDUCATION	39	39	0	
PARENT COUNCILS (PREV.SCHOOL BOARDS)	27	12	15	under
P.E. FACILITIES	12	0	12	under
ACTIVITIES PROGRAMME	576	542	34	under
COPYRIGHT AGREEMENT	165	174	(9)	over
VAT FREE EXCURSIONS - EDUCATION	1	1	0	
PRIVATE INDIVIDUALS - GENERAL	34	35	(1)	over
PAYMENT TO OTHER BODIES	27,332	23,366	3,966	under
PAYMENT TO CONTRACTORS				
PAYMENT TO LOCAL AUTHORITY CONTRACTOR	45	45	0	
PAYMENT TO PRIVATE CONTRACTOR	35,335	35,336	(1)	over
PAYMENT TO EXTERNAL CONSULTANTS / PROFESSIONAL SERVICES	1	1	0	
PAYMENT TO CONTRACTORS	35,381	35,382	(1)	over
TRANSFER PAYMENTS				
EDUCATION MAINTENANCE ALLOWANCE	1,203	1,203	0	
FOOTWEAR & CLOTHING GRANTS	1,621	1,738	(117)	over
WORK EXPERIENCE	2	0	2	under
TRANSFER PAYMENTS	2,826	2,941	(115)	over
FINANCING CHARGES				
LEASING CHARGES - OPERATIONAL	62	49	13	under
I.T. EQUIPMENT LEASING - CONTRACT	303	286	17	under
FINANCING CHARGES	365	335	30	under
TOTAL EXPENDITURE	401,953	392,417	9,536	under
INCOME				
GOVERNMENT GRANT - GAELIC EDUCATION	(170)	(170)	0	
GOVERNMENT GRANTS - OTHER EDUCATION GRANTS	(43,594)	(43,618)	24	over rec
MILK SUBSIDIES FROM THE SCOTTISH OFFICE	(66)	(43)	(23)	under rec
CONTRIBUTIONS FROM OTHER BODIES	(2,023)	(1,710)	(313)	under rec
ESF GRANT	(591)	(891)	300	over rec
FEES AND CHARGES - OTHER LOCAL AUTHORITIES	(1,361)	(1,647)	286	over rec
FEES AND CHARGES - OTHER BODIES	0	3	(3)	under rec
PLAYGROUP ACCOMMODATION CHARGE	(25)	(2)	(23)	under rec
EARLY YEARS FEES	(550)	(219)	(331)	under rec
RENTAL INCOME	(20)	(14)	(6)	under rec
COURSE FEES	(35)	(10)	(25)	under rec
OTHER INCOME	(24)	(59)	35	over rec
ACCOMMODATION INCOME FROM USERS	(882)	(882)	0	
INCOME	(49,341)	(49,262)	(79)	under rec
NET EXPENDITURE	352,612	343,155	9,457	under

Revenue Budget Monitoring Statement

Period Ended 31 March 2021 (No.14)

Finance and Corporate Resources

	Annual Budget	Forecast for Year BEFORE Transfers	Annual Forecast Variance BEFORE Transfers	Annual Forecast Variance AFTER Transfers	Budget Proportion to 31/03/21 £m	Actual to Period 14 to 31/03/21 BEFORE Transfers £m	Variance to 31/03/21 BEFORE Transfers £m
Service Departments :-	£m	£m	£m	£m			
Finance Services (Strategy)	2.292	2.293	(0.001)	(0.001)	2.292	2.314	(0.022) over
Finance Services (Transactions)	13.515	13.513	0.002	0.002	13.515	13.198	0.317 under
Audit and Compliance Services	0.334	0.334	0.000	0.000	0.334	0.358	(0.024) over
Information Technology Services	4.921	5.234	(0.313)	(0.313)	4.921	5.477	(0.556) over
Communications and Strategy Services	1.084	1.099	(0.015)	(0.015)	1.084	0.986	0.098 under
Administration and Licensing Services	4.228	4.779	(0.551)	(0.551)	4.228	4.751	(0.523) over
Personnel Services	9.683	9.582	0.101	(0.002)	9.683	6.371	3.312 under
COVID-19	0.000	2.756	(2.756)	(2.756)	0.000	4.818	(4.818) over
Position before Transfers to Reserves	36.057	39.590	(3.533)	(3.636)	36.057	38.273	(2.216) over
Transfers to Reserves as at 31/03/21					0.000	3.436	(3.436) over
Position After Transfers to Reserves at 31/03/21					36.057	41.709	(5.652) over

Finance and Corporate Resources Variance Analysis 2020/21 (Period 14)

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Employee Costs	(995k) over	APT&C Basic / Superannuation / NI - (551k) over	IT Services - (285k) over	The overspends are due to lower than anticipated staff turnover across the Services.
			Administration, Legal and Licensing Services - (101k) over	
			Finance (Transactions) Services - 170k under	The underspend reflects vacancies within the service.
		Overtime - (649k) over	COVID-19 - (351k) over	The overspend reflects staff costs in relation to the Wellbeing Line and for the processing of COVID-19 business support grants, benefits and council tax.
			Finance (Transactions) Services - (114k) over	The overspend relates to the costs to manage the staffing requirements of the 24 hour customer call centre.

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Employee Costs (cont)		Overtime (cont)	COVID-19 - (552k) over	The overspends reflect additional overtime required due to COVID-19 for the processing of COVID-19 business support grants, benefits and council tax. It also includes the cost of SLLC staff carrying out COVID-19 related tasks.
		Other Employee Costs - 281k under	Personnel Services - 288k under	The underspend reflects lower than anticipated costs for Modern Apprentices.
		<u>Pension Increases - (95k) over</u>	<u>All Services - (95k) over</u>	The overspends reflect the ongoing cost of early retirals and have been managed within the overall budget.
Property Costs	293k under	Electricity - Contract - 134k under	IT Services - 138k under	The underspend reflects lower than anticipated costs at the Caird Centre.
		Fixtures and Fittings - 149k under	Finance (Transactions) Services - 149k under	This underspend relates to the profile of Scottish Welfare Fund expenditure.

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Property Costs (cont)		Health and Hygiene Materials - 39k under	Personnel Services - 41k under	The underspend reflects lower than anticipated provision of free sanitary products due to the closure of a number of public buildings.
Supplies and Services	(3,106k) over	Computer Equipment Purchase - (226k) over	Finance (Transactions) Services - 67k under	The underspend reflects lower than anticipated costs in relation to the Benefits and Revenues systems.
			IT Services - 74k under	The underspend reflects lower than spend in relation to ad-hoc systems expenditure.
			COVID-19 - (311k) over	The overspend reflects additional equipment required to facilitate home working due to lockdown and the creation of the Wellbeing Line to support vulnerable members of the community.
		Computer Equipment Maintenance - (452k) over	IT Services - (461k) over	The overspend reflects greater than anticipated licence and server support costs.

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Supplies and Services (cont)		<u>Equipment, Apparatus and Tools - 56k under</u>	<u>Communications and Strategy Services - 49k under</u>	This underspend has arisen due to the non-requirement for new print room equipment due to COVID-19.
		Foodstuffs - General - (426k) over	Personnel Services - 57k under	The underspend is due to the closure of cafes and the Coalyard.
			COVID-19 - (472k) over	The overspend relates to food items purchased in relation to COVID-19 and is offset by COVID grant funding from the Scottish Government.
		Protective Clothing and Uniforms - (96k) over	COVID-19 - (96k) over	The overspend relates to the purchase of personal protective equipment and sanitising supplies
		Other Supplies and Services - 1,574k under	IT Services - 484k under	The underspend reflects the timing of the implementation of changes to IT storage facilities.
			COVID-19 - (1,040k) under	The overspend relates to £100 Winter Payments made to provide support to eligible families. This has been funded by COVID-19 grant from the Scottish Government.

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Supplies and Services (cont)		Free School Meals - COVID-19 - (3,496k) over	COVID-19 - (3,496k) over	The expenditure reflects Free School Meals provided during the Christmas holidays, and the January and February lockdown and also to those children who are self isolating. This has been funded by COVID-19 grant from the Scottish Government.
Administration Costs	1,280k under	Printing and Stationery - 140k under	Communications and Strategy Services - 143k under	The underspend reflects lower than anticipated printing costs due to COVID-19, and is offset by an under recovery of income.
		Telephones - 472k under	IT Services - 472k under	The underspend reflects lower than anticipated telephone expenditure and is offset by an under recovery of income.
		Mobile Phones - (141k) over	IT Services - (113k) over	The overspend reflects higher than anticipated mobile phone expenditure and is offset by additional income from recharges.

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Administration Costs (cont)		Advertising - Other - 95k under	Communications and Strategy Services - 93k under	The underspend reflects lower than anticipated advertising expenditure due to COVID-19 and is offset by an under recovery of income.
		Postages/Couriers - 171k under	Communications and Strategy Services - 219k under	The underspend reflects lower than anticipated mail costs due to COVID-19 and is offset by an under recovery of income.
		Legal Expenses - 153k under	Finance (Transactions) Services - 171k under	The underspend relates to a reduction in legal expenses in relation to the collection of Council Tax.
		<u>Members Allowances - 89k under</u>	<u>Administration, Legal and Licensing Services - 89k under</u>	The underspend is mainly due to a reduction in travel related expenditure due COVID-19.
		Training - 354k under	Personnel Services - 357k under	The underspend reflects a delay in the timing of the commencement of a number of training courses and programmes as a result of COVID-19.

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Payment to Other Bodies	2,021k under	<p>Grants to Voluntary Organisations - 164k under</p> <p>Payment to Other Bodies - 1,868k under</p>	<p>Administration, Legal and Licensing Services - 164k under</p> <p>Personnel Services - 1,892k under</p>	<p>The underspend reflects a reduction in the uptake of grants to voluntary organisations.</p> <p>The underspend is mainly due to delays in the commencement of employability programmes as a result of COVID-19. All underspends within employability have been transferred to reserves to meet commitments going forward.</p> <p>There is also an underspend in Physiotherapy, offset by an under recovery of income.</p>
Transfer Payments	406k under	<p>Rent Allowance - 2,567k under</p> <p>Rent Rebate - (2,161k) over</p>	<p>Finance (Transactions) Services - 2,567k under</p> <p>Finance (Transactions) Services - (1,734k) over</p>	<p>The underspend is related to the demand for Housing Benefit for private housing tenants and is offset by an under recovery of income.</p> <p>This overspend reflects the demand for Housing Benefit for council housing tenants and the increased costs of overpayments and is offset by an over recovery of income.</p>

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Transfer Payments (cont)		Rent Rebate (cont)	COVID-19 - (427k) over	The overspend relates to expenditure for bed and breakfast accommodation due to COVID and is partially offset by an over recovery of income.
Financing Charges	(180k) over	IT Equipment Leasing - Contract - (180k) over	IT Services - (120k) over	The overspend reflects higher than anticipated expenditure on equipment leasing.
Income	(1,937k) under recovered	Non-Relevant Government Grant - 69k over recovered Statutory Cost of Collection - (193k) under recovered	COVID-19 - 69k over recovered Finance (Transactions) Services - (193k) under recovered	This relates Scottish Government COVID-19 funding for staff working in the Track and Trace service and is offset by expenditure on Employee costs. The under recovery is due to a reduction in the number of cases going to the reminder stage and subsequently progressing to summary warrant. As a result, there has been a reduction in income from penalty charges.

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Income (cont)		Rent Rebate Subsidy - 1,229k over recovered	Finance (Transactions) Services - 1,229k over recovered	This over recovery reflects the demand for Housing Benefit for council housing tenants and is offset by an overspend on Transfer Payments.
		Rent Allowance Subsidy - (2,400k) under recovered	Finance (Transactions) Services - (2,400k) under recovered	This under recovery reflects the demand for Housing Benefit for private housing tenants and is offset by an underspend on Transfer Payments.
		DWP Subsidy - (50k) under recovered	Finance (Transactions) Services - (50k) under recovered	The under recovery is due to a reduction in the Department for Work and Pensions Administration Subsidy this financial year.
		DHP - 879k over recovered	<u>Finance (Transactions) Services - 879k over recovered</u>	The over recovery relates to income from the Department of Works and Pensions for Discretionary Housing Payments and is offset by additional expenditure.
		Contributions from Development Agencies - 69k over recovered	Personnel Services - 69k over recovered	The over recovery is due to additional income from Skills Development Scotland to fund Modern Apprentices.

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Income (cont)		Contributions from Other Bodies - 1,427k over recovered	Finance (Transactions) Services - 114k over recovered	The over recovery relates to the receipt of Payment Deduction Project (PDP) income from the Department of Work and Pensions in relation to the recovery of Housing Benefit overpayments.
			Personnel Services - 1,313k over recovered	The over recovery reflects the timing of receipt of income for externally funded projects. The income has been transferred to reserves and will be used to fund these projects going forward.
		ESF Grant - (71k) under recovered	Personnel Services - (78k) under recovered	The under recovery relates to the Employability Programme and is offset by a reduction in expenditure (see Payments to Other Bodies).
		Sales - General - (88k) under recovered	Personnel Services - (88k) under recovered	The under recovery reflects the loss of income experienced as a result of the closure of the Coalyard and Cafes, offset by a reduction in expenditure.

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Income (cont)		Sales - Other Bodies - (367k) under recovered	IT Services - (367k) under recovered	The under recovery reflects lower than anticipated external income from the Caird Centre.
		Fees and Charges - General - (317k) under recovered	Finance (Transactions) Services - 120k over recovered	The over recovery relates to income from rebates.
			Administration, Legal and Licensing Services - (418k) under recovered	The under recovery is mainly due to lower than anticipated income generated due to COVID-19.
			Communications and Strategy Services - (105k) under recovered	The under recovery reflects lower than anticipated income generated due to COVID-19.
		Fees and Charges - Departments of the Authority - (675k) under recovered	Communications and Strategy Services - (395k) under recovered	The under recovery reflects lower than anticipated income generated due to COVID-19.
			Personnel Services - (252k) under recovered	The under recovery is due to lower than anticipated recharges or physiotherapy, offset by a reduction in spend (see Payments to Other Bodies).
		Marriage Statutory Fees - (67k) under recovered	Administration, Legal and Licensing - (67k) under recovered	The under recovery reflects lower than anticipated income generated due to COVID-19.

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Income (cont)		Marriages - (54k) under recovered	Administration, Legal and Licensing - (54k) under recovered	The under recovery reflects lower than anticipated income generated due to COVID-19.
		National Checking Service - (71k) under recovered	Administration, Legal and Licensing Services - (71k) under recovered	The under recovery is due to this service no longer being provided.
		Other Income - (1,073k) under recovered	Finance (Transactions) Services - (547k) under recovered	The under recovery mainly relates to income from the recovery of Housing Benefit Overpayment being lower than anticipated.
			IT Services - (294k) under recovered	The under recovery reflects the net under recovery of recharges for telephones and mobile phones, offset by a net reduction in expenditure (see Administration Costs above).
			Personnel Services - (230k) under recovered	The under recovery reflects a reduced contribution required from the Training Fund due to additional Skills Development Scotland funding received.

* The underlined variances represent new variances since the last report

Finance & Corporate Resources - Total	REVISED ANNUAL BUDGET SLC 20/21 2	PERIOD 14 ACTUAL TO DATE	PERIOD 14 VARIANCE AMOUNT	Over/ Under
Expenditure / Income Variance Trends 2020/2021				
EMPLOYEE COSTS				
APT & C BASIC	25,518	26,330	(812)	over
APT & C OVERTIME	80	729	(649)	over
APT & C SUPERANNUATION	5,133	4,924	209	under
APT & C NIC	2,526	2,474	52	under
MANUAL BASIC	15	14	1	under
MANUAL SUPERANNUATION	0	4	(4)	over
MANUAL NIC	0	1	(1)	over
TRAVEL AND SUBSISTANCE	34	11	23	under
OTHER EMPLOYEE COSTS	422	141	281	under
PENSION INCREASES	831	926	(95)	over
EMPLOYEE COSTS	34,559	35,554	(995)	over
PROPERTY COSTS				
RATES	109	93	16	under
SCOTTISH WATER - METERED CHARGES	9	9	0	
RENT	75	71	4	under
SERVICE CHARGE	2	16	(14)	over
FEU DUTIES	1	0	1	under
PROPERTY INSURANCE	4	4	0	
SECURITY COSTS	103	129	(26)	over
REPAIRS & MAINTENANCE - INTERNAL CONTRATOR	1	10	(9)	over
REPAIRS & MAINTENANCE - EXTERNAL CONTRATOR	2	12	(10)	over
ELECTRICITY - CONTRACT	769	635	134	under
GAS	14	2	12	under
FIXTURE & FITTINGS	3,122	2,973	149	under
CLEANING AND JANITORIAL SUPPLIES AND EQUIPMENT	2	19	(17)	over
HEALTH & HYGIENE MATERIALS	75	36	39	under
REFUSE UPLIFT	2	2	0	
OTHER PROPERTY COSTS	18	4	14	under
PROPERTY COSTS	4,308	4,015	293	under
SUPPLIES AND SERVICES				
COMPUTER EQUIPMENT PURCHASE	2,378	2,604	(226)	over
COMPUTER EQUIPMENT RENTAL	0	2	(2)	over
COMPUTER EQUIPMENT MAINTENANCE	2,491	2,943	(452)	over
I.T. EQUIPMENT MAINT - CONTRACT	649	702	(53)	over
I.T. ELECTRONIC MESSAGING	130	146	(16)	over
EQUIPMENT, APPARATUS AND TOOLS	204	148	56	under
ADAPTATIONS FOR CLIENTS	0	(1)	1	under
SUPPLIES FOR CLIENTS	190	175	15	under
FURNITURE - OFFICE	0	3	(3)	over
MATERIALS	77	80	(3)	over
MATERIALS, APPARATUS AND EQUIPMENT	0	7	(7)	over
PUBLICATIONS, JOURNALS, NEWSPAPERS ETC.	9	8	1	under
FOODSTUFFS - GENERAL	82	508	(426)	over
PROTECTIVE CLOTHING & UNIFORMS	7	103	(96)	over
OTHER SUPPLIES AND SERVICES	4,028	2,454	1,574	under
HEALTH AND SAFETY	0	1	(1)	over
CATERING - OUTWITH CONTRACT	6	1	5	under
OUTSOURCED MAIL	134	111	23	under
FREE SCHOOL MEALS - COVID 19	1,718	5,214	(3,496)	over
SUPPLIES AND SERVICES	12,103	15,209	(3,106)	over
TRANSPORT AND PLANT				
PURCHASE OF PLANT	25	0	25	under
POOL CAR CHARGES - RENTAL	23	17	6	under
POOL CAR CHARGES - FUEL	5	0	5	under
FLEET SERVICE CHARGES - VEHICLE MAINTENANCE	6	3	3	under
FLEET SERVICE CHARGES - LEASING	5	4	1	under
FLEET SERVICE CHARGES - HIRED VEHICLES	0	5	(5)	over
FLEET SERVICE CHARGES - ROAD FUND LICENCES/MOT	1	0	1	under
FLEET SERVICE CHARGES - FUEL	2	34	(32)	over
FLEET SERVICE CHARGES - DRIVERS	37	35	2	under
TRANSPORT AND PLANT	104	98	6	under

Finance & Corporate Resources - Total	REVISED ANNUAL BUDGET SLC 20/21 2	PERIOD 14 ACTUAL TO DATE	PERIOD 14 VARIANCE AMOUNT	Over/ Under
Expenditure / Income Variance Trends 2020/2021				
ADMINISTRATION				
PRINTING AND STATIONERY	583	444	140	under
TELEPHONES	1,790	1,318	472	under
MOBILE PHONES	392	533	(141)	over
ADVERTISING - RECRUITMENT	29	50	(21)	over
ADVERTISING - OF COUNCIL SERVICE AVAILABILITY	1	0	1	under
ADVERTISING - OTHER	205	110	95	under
POSTAGES/COURIERS	865	694	171	under
SMS MESSAGING	0	5	(5)	over
MEMBERSHIP FEES/SUBSCRIPTIONS	256	271	(15)	over
INSURANCE	139	140	(1)	over
MEDICAL COSTS	141	93	48	under
LEGAL EXPENSES	268	115	153	under
HOSPITALITY / CIVIC RECOGNITION	30	2	28	under
GIRO BANK AGENCY FEES	2	0	2	under
PAYPOINT AGENCY FEES	101	149	(48)	over
SECURITY UPLIFT FEES	6	2	4	under
OTHER ADMIN COSTS	1,036	1,068	(32)	over
MEMBERS ALLOWANCES	1,695	1,606	89	under
CONFERENCES - MEMBERS (incl associated costs)	9	0	9	under
CONFERENCES - OFFICIALS (incl associated costs)	9	1	8	under
TRAINING	1,156	802	354	under
VOLUNTEERS' EXPENSES	0	5	(5)	over
INTERNAL SUPPORT SERVICES ALLOCATION	42	68	(26)	over
ADMINISTRATION	8,755	7,476	1,280	under
PAYMENT TO OTHER BODIES				
JOINT COMMITTEES - GENERAL	0	(1)	1	under
MANAGEMENT AND TECHNOLOGY TRAINING GRAN	0	1	(1)	over
YOUTH EMPLOYMENT TRAINING INITIATIVE	0	2	(2)	over
GRANTS TO VOLUNTARY ORGANISATIONS	683	519	164	under
PAYMENTS TO OTHER BODIES	4,121	2,253	1,868	under
EXTERNAL AUDIT FEES	495	512	(17)	over
BUSINESS GRANTS - COVID 19	46,259	46,259	0	
PRIVATE INDIVIDUALS - GENERAL	108	100	8	under
PAYMENT TO OTHER BODIES	51,666	49,645	2,021	under
PAYMENT TO CONTRACTORS				
PAYMENT TO PRIVATE CONTRACTOR	40	21	19	under
PAYMENT TO INTERNAL CONSULTANTS	0	2	(2)	over
PAYMENT TO EXTERNAL CONSULTANTS / PROFESSIONAL S	225	246	(21)	over
PAYMENT TO CONTRACTORS	265	269	(4)	over
TRANSFER PAYMENTS				
RENT ALLOWANCE	28,964	26,397	2,567	under
RENT REBATES	41,892	44,053	(2,161)	over
TRANSFER PAYMENTS	70,856	70,450	406	under
FINANCING CHARGES				
LEASING CHARGES - OPERATIONAL	1	1	0	
I.T. EQUIPMENT LEASING-CONTRACT	1,038	1,218	(180)	over
FINANCING CHARGES	1,039	1,219	(180)	over
TOTAL EXPENDITURE	183,655	183,935	(279)	over

Finance & Corporate Resources - Total	REVISED ANNUAL BUDGET SLC 20/21 2	PERIOD 14 ACTUAL TO DATE	PERIOD 14 VARIANCE AMOUNT	Over/ Under
Expenditure / Income Variance Trends 2020/2021				
INCOME				
NON RELEVANT GOVERNMENT GRANT	(52,868)	(52,937)	69	over rec
STATUTORY ADDITIONS - COST OF COLLECTIO	(740)	(547)	(193)	under rec
RENT REBATES SUBSIDY	(37,091)	(38,320)	1,229	over rec
RENT ALLOWANCE SUBSIDY	(28,451)	(26,051)	(2,400)	under rec
DWP SUBSIDY	(1,268)	(1,218)	(50)	under rec
DHP	(358)	(1,237)	879	over rec
CONTRIBUTIONS FROM DEVELOPMENT AGENCIES	(120)	(189)	69	over rec
CONTRIBUTIONS FROM OTHER BODIES	(1,474)	(2,901)	1,427	over rec
ESF GRANT	(754)	(683)	(71)	under rec
SALES - GENERAL	(90)	(2)	(88)	under rec
SALES - OTHER BODIES	(719)	(352)	(367)	under rec
SALES - DEPARTMENTS OF THE AUTHORITY	(32)	(21)	(11)	under rec
FEES AND CHARGES - GENERAL	(4,282)	(3,965)	(317)	under rec
CHARGES TO HEALTH BOARDS	(38)	(38)	0	
FEES AND CHARGES - OTHER BODIES	(246)	(141)	(105)	under rec
FEES AND CHARGES - DEPARTMENTS OF THE AUTHORITY	(3,156)	(2,481)	(675)	under rec
RENTAL INCOME	(2)	0	(2)	under rec
HOME LOANS REPAYMENTS	(17)	(11)	(6)	under rec
BIRTH REGISTRATION	(35)	(24)	(11)	under rec
DEATH REGISTRATION	(71)	(20)	(51)	under rec
MARRIAGE STATUTORY FEES	(98)	(31)	(67)	under rec
EXTRACT ISSUE	(96)	(97)	1	over rec
MARRIAGES	(75)	(21)	(54)	under rec
CITIZENSHIP CEREMONIES	(10)	(3)	(7)	under rec
CIVIL PARTNERSHIPS	0	(6)	6	over rec
COMMITMENT CEREMONIES	0	(1)	1	over rec
NATIONAL CHECKING SERVICE	(71)	0	(71)	under rec
OTHER INCOME	(8,818)	(7,745)	(1,073)	under rec
REALLOCATION OF CENTRAL SUPPORT COSTS	(6,544)	(6,545)	1	over rec
REALLOCATION OF SUPPORT COSTS	(74)	(75)	0	
INCOME	(147,598)	(145,662)	(1,937)	under rec
NET EXPENDITURE	36,057	38,273	(2,216)	over

Revenue Budget Monitoring Statement

Period Ended 31 March 2021 (No.14)

Housing and Technical Resources

Service Departments :-

Housing Services

Property Services

COVID-19

Position before Transfers to Reserves

Transfers to Reserves as at 31/03/21

Position After Transfers to Reserves at 31/03/21

Annual Budget	Forecast for Year BEFORE Transfers	Annual Forecast Variance BEFORE Transfers	Annual Forecast Variance AFTER Transfers	Budget Proportion to 31/03/21	Actual to Period 14 to 31/03/21 BEFORE Transfers	Variance to 31/03/21 BEFORE Transfers
£m	£m	£m	£m	£m	£m	£m
9.090	8.935	0.155	0.155	9.090	8.383	0.707 under
6.653	7.790	(1.137)	(1.137)	6.653	8.017	(1.364) over
0.000	1.265	(1.265)	(1.265)	0.000	5.853	(5.853) over
15.743	17.990	(2.247)	(2.247)	15.743	22.253	(6.510) over
				0.000	0.574	(0.574) over
				15.743	22.827	(7.084) over

Housing and Technical Resources (excl HRA) Variance Analysis 2020/21 (Period 14)

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Employee Costs	1,126k under	APT&C Basic / Overtime / Superannuation / National Insurance - 1,625k under	Housing Services - 304k under Property Services - 1,321k under	The variance relates to vacancies which are actively being recruited or being held whilst service requirements are determined.
		Manual Basic / Overtime / Superannuation / National Insurance - (505k) over	Property Services - (470k) over	The variance reflects the current level of trade operatives required to meet service demands.
Property Costs	(6,414k) over	Rent - (306k) over	COVID-19 - (234k) over	The overspend relates to the cost for additional temporary accommodation to meet increased demand as a result of COVID-19.
		<u>Service Charge - (198k) over</u>	<u>Property Services - (175k) over</u>	This relates to service charge costs in relation to Estates managed portfolio.
		Bed and Breakfast - (136k) over	COVID-19 - (160k) over	The overspend relates to the cost for additional temporary accommodation to meet increased demand as a result of COVID-19. This is partially offset by an over recovery of income.

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Property Costs (cont)		Security Costs - (140k) over	Property Services - (102k) over	Expenditure on security varies depending on the current workload demands and timing of works on a wide variety of capital and revenue works. These are higher due to COVID-19 lockdown.
		Repairs and Maintenance - Internal and External Contractor - (4,635k) over	COVID-19 - (4,710k) over	This reflects the loss of income from General Fund Capital due to COVID-19.
		<u>Rent W/o Unlet Periods - (191k) over</u>	<u>COVID-19 - (210k) over</u>	This reflects the increased void rent loss for Estates and Temporary Accommodation units due to COVID-19.
		Rent W/o Bad Periods - (386k) over	Housing Services - 52k under	This underspend relates to a change in the profile of temporary accommodation and also better than expected collection rates for rental income.
			Property Services - (150k) over	The Estates bad debt provision is higher than anticipated due to the level of debts experienced in Shopping Centre leases.

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Property Costs (cont)		Rent W/o Bad Periods (cont)	<u>COVID-19 - (288k) over</u>	This reflects the increased bad debt levels for Estates and Temporary Accommodation units due to COVID-19.
		Fixtures and Fittings - (489k) over	<u>Housing Services - (287k) over</u> COVID-19 - (298k) over	This reflects the current demand for the various elements of Furnishing assistance for temporary accommodation provided due to COVID-19.
		Refuse Uplifts - 96k under	Property Services - 96k under	The level of uplifts varies depending on the current workload demands and timing of capital and revenue works. These are lower due to COVID-19 lockdown.
Supplies and Services	6,827k under	<u>IT Equipment Maint Contract - 167k under</u>	<u>Property Services - 160k under</u>	The cost of the IT systems within Property Services were lower than anticipated reflecting the age of the system. A new system is under development.
		Materials - 6,630k under	Property Services - 6,657k under	Expenditure on materials varies depending on the current workload demands and timing of works on a wide variety of capital and revenue works. These were lower due to COVID-19 lockdown.

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Supplies and Services (cont)		<u>Protective Clothing and Uniforms - (56k) over</u>	<u>COVID-19 - (52k) over</u>	The overspend relates to the cost for PPE as a result of COVID-19.
Transport and Plant	947k under	Fleet Services Charges (All lines) - 428k under Hire of Plant / Scaffolding / Skips - 509k under	Property Services - 383k under Property Services - 509k under	The underspend is mainly due to a reduction in fuel consumption as a result of lockdown restrictions on operatives' travel. Expenditure on hires varies depending on the current workload demands and timing of works on a wide variety of capital and revenue works. These were lower due to COVID-19 lockdown.
Administration Costs	(47k) over	Mobile Phones - (99k) over	<u>Property Services - (61k) over</u> COVID-19 - (32k) over	The overspend reflects additional costs incurred to allow staff to work from home and to ensure customer contact access was maintained due to COVID-19 restrictions.
Payment to Other Bodies	(62k over)	Payment to Other Bodies - 26k under	<u>Housing - 443k under</u>	The underspend in Homelessness will be transferred to reserves to meet commitments going forward.

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Payment to Other Bodies (cont)		Payment to Other Bodies (cont) <u>Supporting People External Provider - 60k under</u> Private Individuals - General - (100k) over	COVID-19 - (295k) over <u>Housing Services - 60k under</u> COVID-19 - (100k) over	This relates to payments for additional temporary accommodation required during COVID emergency and is offset by an over recovery of income. This underspend relates to the external provision of support contracts, where costs were lower than anticipated. A review of the contractual arrangements with suppliers has commenced. This overspend reflects additional COVID-19 costs in relation to tenancy sustainment costs.
Payments to Contractors	4,490k under	Payments to Private Contractors - 4,772k under Payments to External Consultants - (282k) over	Property Services - 4,515k under Property Services - (282k) over	Expenditure on contractor payments varies depending on the current workload demands and timing of works on a wide variety of capital and revenue works. These were lower due to COVID-19 lockdown. This overspend reflects the requirement to purchase external professional services within the Projects team, to meet current service demands.

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Income	(13,376k) under recovered	Contributions from Other Bodies - (74k) under recovered	Housing - (89k) under recovered	This reflects an under recovery of one-off income to deliver specific projects with partners, including the Home Office for refugee resettlement. This is offset by a reduction expenditure.
		<u>Sales - Departments of the Authority - (67k) under recovered</u>	<u>Housing - (67k) under recovered</u>	This reflects an under recovery of income offset by a reduction in expenditure for Community Wardens.
		Fees and Charges - General - 62k over recovered	COVID-19 - 96k over recovered	The over recovery relates to income for bed and breakfast additional temporary accommodation to meet increased demand as a result of COVID-19. This partially offsets additional Property costs incurred above.
		Rental Income - (32k) under recovered	Property Services - (580k) under recovered	This under recovery is partly due to changes to the level of rental income collectable from the portfolio and partly due to changes in the accounting treatment of rental periods.

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Income (cont)		Rental Income (cont)	COVID-19 - 548k over recovered	The over recovery relates to income for the provision of additional temporary accommodation to meet increased demand as a result of COVID-19. This partially offsets additional Property and Payment to Other Bodies expenditure above.
		House Rents - (145k) under recovered	Housing Services - (145k) under recovered	The majority of this under recovery relates to levels of temporary accommodation stock. A review of stock levels to match demand is ongoing.
		Recovery from Capital - (11,813k) under recovered	Property Services - (11,813k) under recovered	The level of income recovered varies depending on the current workload and the timing of a wide variety of major capital projects and is offset by a reduction in expenditure. These are lower due to COVID-19 lock down. The income includes the agreed recharge to the HRA and capital for the fixed costs of Project Services.

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Income (cont)		Recharges - Departments of the Authority - (1,324k) under recovered	Property Services - (1,324k) under recovered	The level of income recovered varies depending on the current workload and the timing of a wide variety of revenue works and is offset by a reduction in expenditure. These are lower due to COVID-19 lock down. The income to date includes the agreed recharge to the HRA and capital for the fixed costs of the Internal Property Services contractor.

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

South Lanarkshire Council

Housing & Technical Resources - Total

Expenditure / Income Variance Trends 2020/21

	REVISED ANNUAL BUDGET 2020/21	PERIOD 14 ACTUAL TO DATE	PERIOD 14 VARIANCE AMOUNT	Over/ Under
EMPLOYEE COSTS				
APT & C BASIC	14,879	13,762	1,117	under
APT & C OVERTIME	187	165	22	under
APT & C SUPERANNUATION	2,882	2,573	309	under
APT & C NIC	1,542	1,365	177	under
MANUAL BASIC	17,165	17,509	(344)	over
MANUAL OVERTIME	1,056	1,069	(13)	over
MANUAL SUPERANNUATION	3,291	3,331	(40)	over
MANUAL NIC	1,709	1,817	(108)	over
TRAVEL AND SUBSISTANCE	26	16	10	under
OTHER EMPLOYEE COSTS	134	125	9	under
PENSION INCREASES	600	603	(3)	over
ADDITIONAL PENSION COSTS	13	23	(10)	over
EMPLOYEE COSTS	43,484	42,358	1,126	under
PROPERTY COSTS				
RATES	2,124	2,121	3	under
SCOTTISH WATER - UNMETERED CHARGES	12	12	0	-
SCOTTISH WATER - METERED CHARGES	256	240	16	under
RENT	1,262	1,568	(306)	over
SERVICE CHARGE	123	321	(198)	over
FACTORING CHARGES	9	3	6	under
OTHER ACCOMMODATION COSTS	2,578	2,618	(40)	over
BED AND BREAKFAST	27	163	(136)	over
PROPERTY INSURANCE	295	274	21	under
SECURITY COSTS	299	439	(140)	over
GROUND MAINTENANCE	52	57	(5)	over
GROUNDS MAINTENANCE ADDITIONAL WORKS	10	8	2	under
REPAIRS & MAINTENANCE - INTERNAL CONTRACTOR	3,787	8,044	(4,257)	over
LIFE CYCLE MAINTENANCE	2,847	2,847	0	-
REPAIRS & MAINTENANCE - EXTERNAL CONTRACTOR	380	758	(378)	over
ADAPTIONS - INTERNAL CONTRACTORS	0	10	(10)	over
HOUSING - RENT FREE ACCOMMODATION	0	7	(7)	over
HOUSING - RENT W/O UNLET PERIODS	667	858	(191)	over
HOUSING - RENT W/O BAD PERIODS	798	1,184	(386)	over
ASBESTOS	0	6	(6)	over
ELECTRICITY - CONTRACT	955	913	42	under
ELECTRICITY - NON CONTRACT	25	10	15	under
GAS	249	234	15	under
HEATING OIL	12	6	6	under
SOLID FUEL	0	2	(2)	over
FIXTURE & FITTINGS	628	1,117	(489)	over
JANITOR SERVICE	164	152	12	under
CLEANING CONTRACT	339	354	(15)	over
CLEANING OUTWITH CONTRACT	0	3	(3)	over
CLEANING MATERIALS	10	7	3	under
WINDOW CLEANING	3	1	2	under
PEST CONTROL	6	5	1	under
REFUSE UPLIFT	405	309	96	under
REMOVAL & STORAGE COSTS	46	75	(29)	over
OTHER PROPERTY COSTS	504	533	(29)	over
OFFICE ACCOM-FACILITIES MANAGEMENT	1,113	1,133	(20)	over
ACCOMMODATION RECHARGE TO USERS	33	40	(7)	over
PROPERTY COSTS	20,018	26,432	(6,414)	over

South Lanarkshire Council

Housing & Technical Resources - Total

Expenditure / Income Variance Trends 2020/21

	REVISED ANNUAL BUDGET 2020/21	PERIOD 14 ACTUAL TO DATE	PERIOD 14 VARIANCE AMOUNT	Over/ Under
SUPPLIES AND SERVICES				
COMPUTER EQUIPMENT PURCHASE	471	434	37	under
COMPUTER EQUIPMENT MAINTENANCE	6	16	(10)	over
I.T. EQUIPMENT MAINT-CONTRACT	222	55	167	under
EQUIPMENT, APPARATUS AND TOOLS	46	27	19	under
SMALL TOOLS	0	0	0	-
ADAPTATIONS FOR CLIENTS	501	510	(9)	over
FURNITURE - OFFICE	0	12	(12)	over
FURNITURE - GENERAL	21	4	17	under
FURNISHINGS	0	0	0	-
MATERIALS	12,640	6,010	6,630	under
MATERIALS (INSURABLE LOSSES)	0	0	0	-
STOCK/STORE ISSUES	0	0	0	-
MATERIALS, APPARATUS AND EQUIPMENT	0	2	(2)	over
AUDIO VISUAL	10	1	9	under
PUBLICATIONS, JOURNALS, NEWSPAPERS ETC.	2	0	2	under
TV LICENCES - EDUCATION	1	1	0	-
FOODSTUFFS - GENERAL	3	3	0	-
PROTECTIVE CLOTHING & UNIFORMS	42	98	(56)	over
LAUNDRY COSTS	0	0	0	-
OTHER SUPPLIES AND SERVICES	67	36	31	under
HEALTH AND SAFETY	2	1	1	under
CATERING - CONTRACT	1	0	1	under
CATERING - OUTWITH CONTRACT	0	0	0	-
OUTSOURCED MAIL	0	1	(1)	over
DELIVERY CHARGE	0	1	(1)	over
BULK BUYING DISCOUNT	0	(4)	4	under
SUPPLIES AND SERVICES	14,035	7,208	6,827	under
TRANSPORT AND PLANT				
PURCHASE OF PLANT	126	122	4	under
FLEET SERVICES - FUEL	0	4	(4)	over
POOL CAR RECHARGE - RENTAL CHARGE	98	122	(24)	over
POOL CAR RECHARGE - FUEL	26	0	26	under
POOL CAR RECHARGE - ADDITIONAL CHARGES	1	0	1	under
OTHER TRANSPORT COSTS	7	6	1	under
TRANSPORT INSURANCE	44	44	0	-
FLEET SERVICES - REPAIRS	0	2	(2)	over
PLANT SERVICES	7	1	6	under
FLEET SERVICE CHARGES	0	0	0	-
FLEET SERVICE CHARGES VEHICLE MAINTENANCE	334	344	(10)	over
FLEET SERVICE CHARGES UNSCHEDULED LABOUR	1	0	1	under
FLEET SERVICE CHARGES PLANT MAINTENANCE	7	9	(2)	over
FLEET SERVICE CHARGES ASSET MODIFICATIONS	15	2	13	under
FLEET SERVICE CHARGES LEASING	1,397	1,481	(84)	over
FLEET SERVICE CHARGES HIRED VEHICLES	206	40	166	under
FLEET SERVICE CHARGES CONTRACT HIRE	48	2	46	under
FLEET SERVICE CHARGES ROAD FUND LICENCES/MOT	116	173	(57)	over
FLEET SERVICE CHARGES FUEL	787	432	355	under
HIRE OF EXTERNAL PLANT	257	165	92	under
HIRE OF SCAFFOLDING	1,077	520	557	under
HIRE OF SKIPS	32	172	(140)	over
PUPIL TRANSPORT - OTHER	0	2	(2)	over
TAXI CHARGES - CONTRACTED	9	5	4	under
TRANSPORT AND PLANT	4,595	3,648	947	under

South Lanarkshire Council

Housing & Technical Resources - Total

Expenditure / Income Variance Trends 2020/21

	REVISED ANNUAL BUDGET 2020/21	PERIOD 14 ACTUAL TO DATE	PERIOD 14 VARIANCE AMOUNT	Over/ Under
ADMINISTRATION				
PRINTING AND STATIONERY	90	82	8	under
TELEPHONES	94	56	38	under
MOBILE PHONES	39	138	(99)	over
ADVERTISING - OF COUNCIL SERVICE AVAILABILITY	7	6	1	under
ADVERTISING - OTHER	6	2	4	under
POSTAGES/COURIERS	22	21	1	under
MEMBERSHIP FEES/SUBSCRIPTIONS	16	24	(8)	over
INSURANCE	217	210	7	under
MEDICAL COSTS	53	35	18	under
LEGAL EXPENSES	16	27	(11)	over
PETTY OUTLAYS	13	17	(4)	over
HOSPITALITY / CIVIC RECOGNITION	0	2	(2)	over
OTHER ADMIN COSTS	13	11	2	under
TRAINING	4	5	(1)	over
INTERNAL SUPPORT SERVICES ALLOCATION	457	458	(1)	over
CENTRAL ADMINISTRATION	2,600	2,600	0	-
ADMINISTRATION	3,647	3,694	(47)	over
PAYMENT TO OTHER BODIES				
OTHER COMMITTEES OF THE AUTHORITY	2,615	2,620	(5)	over
OTHER LOCAL AUTHORITIES	0	1	(1)	over
PAYMENTS TO OTHER BODIES	1,448	1,422	26	under
SUPPORTING PEOPLE INTERNAL PROVIDER	1,119	1,129	(10)	over
SUPPORTING PEOPLE EXTERNAL PROVIDER	702	642	60	under
HOUSING ADMINISTRATION	1,170	1,170	0	-
ASSISTANCE TO HOME OWNERS	1,699	1,731	(32)	over
PRIVATE INDIVIDUALS - GENERAL	150	250	(100)	over
PAYMENT TO OTHER BODIES	8,903	8,965	(62)	over
PAYMENT TO CONTRACTORS				
PAYMENT TO PRIVATE CONTRACTOR	18,559	13,787	4,772	under
PAYMENT TO EXTERNAL CONSULTANTS	231	513	(282)	over
PAYMENT TO CONTRACTORS	18,790	14,300	4,490	under
FINANCING CHARGES				
I.T. EQUIPMENT LEASING-CONTRACT	152	155	(3)	over
INTEREST ON REVENUE BALANCES	2	0	2	under
FINANCING CHARGES	154	155	(1)	over
TOTAL EXPENDITURE	113,626	106,760	6,866	under
INCOME				
CONTRIBUTIONS FROM OTHER BODIES	(429)	(355)	(74)	under rec
SALES - DEPARTMENTS OF THE AUTHORITY	(606)	(539)	(67)	under rec
FEES AND CHARGES - GENERAL	(580)	(642)	62	over rec
FEES AND CHARGES - DEPARTMENTS OF THE AUTHORITY	(46)	(51)	5	over rec
RENTAL INCOME	(4,515)	(4,483)	(32)	under rec
HOUSE RENTS	(5,566)	(5,421)	(145)	under rec
OTHER INCOME	(5,157)	(5,146)	(11)	under rec
REALLOCATION OF CENTRAL SUPPORT COSTS	(1,253)	(1,254)	1	over rec
REALLOCATION OF SUPPORT COSTS	(1,880)	(1,902)	22	over rec
RECOVERY FROM CAPITAL	(40,255)	(28,442)	(11,813)	under rec
RECHARGES - DEPARTMENTS OF THE AUTHORITY	(37,497)	(36,173)	(1,324)	under rec
MANUAL RECHARGES - DEPARTMENTS OF THE AUTHORITY	(99)	(99)	0	-
INCOME	(97,883)	(84,507)	(13,376)	under rec
NET EXPENDITURE	15,743	22,253	(6,510)	over

Housing and Technical Resources - HRA Variance Analysis 2020/21 (Period 14)

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Employee Costs	125k under	APT&C Basic / Overtime / Superannuation / National Insurance 142k under	HRA	The variance relates to vacancies which are being actively recruited or being held whilst service requirements are determined.
Property Costs	700k under	Repairs and Maintenance - Internal and External Contractor - (1,790k) over	HRA	The net overspend reflects a reduction in repairs and maintenance during the various periods of lockdown throughout the year, offset by an increase in demand when restrictions eased. The position includes the agreed recharge for downtime during the COVID-19 lockdown.
		Housing - Rent Free Accommodation - (111k) over	HRA	The overspend reflects the volume of discretionary rent periods awarded during the year, which is demand led.

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Property Costs (cont)		<u>Rent W/o Bad Periods - 2,566k under</u>	HRA	This underspend reflects a lower than budgeted level of bad debt provision due to the demand experienced following the roll out of Universal Credit. During the year outturn 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.
Supplies and Services	206k under	Computer Equipment Purchase - 218k under	HRA	This reflects slippage in milestone payments for the new IT system under development, due to COVID-19. This will be carried forward into future years.
Administration Costs	(57k) over	<u>Mobile Phones - (74k) over</u>	HRA	The overspend relates mainly to additional costs in relation to agile working arrangements.
Payments to Other Bodies	(49k) over	<u>Payments to Voluntary Organisations - (52k) over</u>	HRA	This overspend relates to the current ongoing costs of the Tenant Participation Project.

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Financing Charges	81k under	<u>Interest - Debt Charges - 106k under</u>	HRA	The overall level of debt charges were lower than anticipated due to the profile of funding requirements.
Income	(1,039k) under recovered	<u>Contributions from Other Bodies - 94k over recovered</u>	HRA	The over recovery relates to additional one-off income from partner organisations for specific projects, including Empty Homes Grant to fund an Empty Homes officer and contributions to Travelling Site costs.
		<u>Sales - Departments of the Authority - 92k over recovered</u>	HRA	This relates to funding from owners for their share of operational staff costs for the factoring service.
		House Rents - (1,441k) under recovered	HRA	The under recovery is due to the timing of new build completions.
		Commission - (216k) under recovered	HRA	The under recovery reflects a change to the management of the insurance service.

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Income (cont)		Insurance Recoveries - (228k) under recovered	HRA	This under recovery reflects the recovery of income for insurable repairs which are demand led.
		<u>TMC Balance to Bal Sheet - (91k) under recovered</u>	HRA	The level of repairs and maintenance completed for the Cathkin Co-Op was lower than budget due to Covid-19 restrictions. This balance will fund any backlog of repairs in the new year.
		Year End Transfer to/from Balance Sheet - 849k under	HRA	The year-end transfer to or from the balance sheet is dependent on actual final outturns. The current shortfall in income due to lockdown means that the transfer to the balance sheet was lower than anticipated when the budget was constructed.

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

South Lanarkshire Council

Housing & Technical Resources - HRA

Expenditure / Income Variance Trends 2020/21

	REVISED ANNUAL BUDGET 2020/21	PERIOD 14 ACTUAL TO DATE	PERIOD 14 VARIANCE AMOUNT	Over/ Under
EMPLOYEE COSTS				
APT & C BASIC	10,475	10,382	93	under
APT & C OVERTIME	79	130	(51)	over
APT & C SUPERANNUATION	1,919	1,891	28	under
APT & C NIC	985	913	72	under
TRAVEL AND SUBSISTANCE	44	7	37	under
OTHER EMPLOYEE COSTS	0	56	(56)	over
PENSION INCREASES	219	217	2	under
EMPLOYEE COSTS	13,721	13,596	125	under
PROPERTY COSTS				
RATES	105	72	33	under
SCOTTISH WATER - UNMETERED CHARGES	4	10	(6)	over
SCOTTISH WATER - METERED CHARGES	8	11	(3)	over
RENT	6	0	6	under
SERVICE CHARGE	65	94	(29)	over
OTHER ACCOMMODATION COSTS	31	10	21	under
BED AND BREAKFAST	0	24	(24)	over
PROPERTY INSURANCE	923	924	(1)	over
SECURITY COSTS	55	87	(32)	over
GROUND MAINTENANCE	4,257	4,223	34	under
GROUNDS MAINTENANCE ADDITIONAL WORKS	0	4	(4)	over
REPAIRS & MAINTENANCE - INTERNAL CONTRACTOR	27,766	29,088	(1,322)	over
REPAIRS & MAINTENANCE - EXTERNAL CONTRACTOR	877	1,345	(468)	over
ADAPTIONS - INTERNAL CONTRACTORS	0	2	(2)	over
HOUSING - RENT FREE ACCOMMODATION	155	266	(111)	over
SOLID FUEL HEATING MAINTENANCE	0	4	(4)	over
HOUSING - RENT W/O UNLET PERIODS	2,175	2,181	(6)	over
HOUSING - RENT W/O BAD PERIODS	5,860	3,294	2,566	under
ASBESTOS	139	139	0	-
EPC	0	3	(3)	over
ELECTRICITY - CONTRACT	882	867	15	under
GAS	266	220	46	under
HEATING OIL	54	9	45	under
SOLID FUEL	4	0	4	under
FIXTURE & FITTINGS	58	102	(44)	over
JANITOR SERVICE	49	30	19	under
CLEANING CONTRACT	409	444	(35)	over
CLEANING OUTWITH CONTRACT	0	1	(1)	over
CLEANING MATERIALS	60	28	32	under
HEALTH & HYGIENE MATERIALS	0	7	(7)	over
WINDOW CLEANING	16	6	10	under
PEST CONTROL	122	106	16	under
REFUSE UPLIFT	0	34	(34)	over
REMOVAL & STORAGE COSTS	14	14	0	-
OTHER PROPERTY COSTS	34	45	(11)	over
PROPERTY COSTS	44,394	43,694	700	under
SUPPLIES AND SERVICES				
COMPUTER EQUIPMENT PURCHASE	683	465	218	under
I.T. EQUIPMENT MAINT-CONTRACT	209	207	2	under
I.T. ELECTRONIC MESSAGING	0	33	(33)	over
EQUIPMENT, APPARATUS AND TOOLS	13	19	(6)	over
AIDS FOR CLIENTS	0	2	(2)	over
FURNITURE - OFFICE	10	3	7	under
FURNITURE - GENERAL	0	25	(25)	over
FURNISHINGS	0	2	(2)	over
MATERIALS, APPARATUS AND EQUIPMENT	0	1	(1)	over
FOODSTUFFS - GENERAL	6	2	4	under
PROTECTIVE CLOTHING & UNIFORMS	12	6	6	under
LAUNDRY COSTS	16	5	11	under
OTHER SUPPLIES AND SERVICES	32	15	17	under
HEALTH AND SAFETY	15	1	14	under
CATERING - OUTWITH CONTRACT	0	6	(6)	over
OUTSOURCED MAIL	0	(2)	2	under
SUPPLIES AND SERVICES	996	790	206	under

South Lanarkshire Council

Housing & Technical Resources - HRA

Expenditure / Income Variance Trends 2020/21

	REVISED ANNUAL BUDGET 2020/21	PERIOD 14 ACTUAL TO DATE	PERIOD 14 VARIANCE AMOUNT	Over/ Under
TRANSPORT AND PLANT				
POOL CAR RECHARGE - RENTAL CHARGE	26	39	(13)	over
POOL CAR RECHARGE - FUEL	6	0	6	under
POOL CAR RECHARGE - ADDITIONAL CHARGES	1	0	1	under
FLEET SERVICE CHARGES VEHICLE MAINTENANCE	23	17	6	under
FLEET SERVICE CHARGES UNSCHEDULED LABOUR	1	0	1	under
FLEET SERVICE CHARGES ASSET MODIFICATIONS	0	1	(1)	over
FLEET SERVICE CHARGES LEASING	71	66	5	under
FLEET SERVICE CHARGES HIRED VEHICLES	34	0	34	under
FLEET SERVICE CHARGES ROAD FUND LICENCES/MOT	8	12	(4)	over
FLEET SERVICE CHARGES FUEL	21	12	9	under
HIRE OF EXTERNAL VEHICLES	0	17	(17)	over
HIRE OF SKIPS	0	1	(1)	over
STORAGE	4	0	4	under
PUPIL TRANSPORT - OTHER	0	1	(1)	over
TAXI CHARGES - CONTRACTED	0	(1)	1	under
TRANSPORT AND PLANT	195	165	30	under
ADMINISTRATION				
PRINTING AND STATIONERY	61	76	(15)	over
BULK PRINTING	53	102	(49)	over
TELEPHONES	84	77	7	under
MOBILE PHONES	27	101	(74)	over
ADVERTISING - OF COUNCIL SERVICE AVAILABILITY	22	0	22	under
ADVERTISING - OTHER	12	2	10	under
POSTAGES/COURIERS	132	141	(9)	over
SMS MESSAGING	0	4	(4)	over
MEMBERSHIP FEES/SUBSCRIPTIONS	38	32	6	under
MEDICAL COSTS	25	27	(2)	over
LEGAL EXPENSES	51	6	45	under
PETTY OUTLAYS	4	5	(1)	over
GIRO BANK AGENCY FEES	9	0	9	under
PAYPOINT AGENCY FEES	49	42	7	under
INTERNET AGENCY FEES	6	0	6	under
OTHER ADMIN COSTS	25	9	16	under
CONFERENCES - OFFICIALS	7	0	7	under
TRAINING	0	3	(3)	over
INTERNAL SUPPORT SERVICES ALLOCATION	5,039	5,074	(35)	over
ADMINISTRATION	5,644	5,701	(57)	over
PAYMENT TO OTHER BODIES				
OTHER COMMITTEES OF THE AUTHORITY	3,010	3,026	(16)	over
GRANTS TO VOLUNTARY ORGANISATIONS	3	0	3	under
PAYMENTS TO VOLUNTARY ORGANISATIONS	31	83	(52)	over
PAYMENTS TO OTHER BODIES	32	13	19	under
PRIVATE INDIVIDUALS - GENERAL	100	103	(3)	over
PAYMENT TO OTHER BODIES	3,176	3,225	(49)	over
PAYMENT TO CONTRACTORS				
PAYMENT TO PRIVATE CONTRACTOR	80	79	1	under
PAYMENT TO EXTERNAL CONSULTANTS	20	18	2	under
PAYMENT TO CONTRACTORS	100	97	3	under
FINANCING CHARGES				
INTEREST-DEBT CHARGES	15,589	15,483	106	under
I.T. EQUIPMENT LEASING-CONTRACT	67	77	(10)	over
CFCR	18,134	18,134	0	-
INTEREST ON REVENUE BALANCES	(67)	(52)	(15)	over
FINANCING CHARGES	33,723	33,642	81	under
TOTAL EXPENDITURE	101,949	100,910	1,039	under

South Lanarkshire Council

Housing & Technical Resources - HRA

Expenditure / Income Variance Trends 2020/21

	REVISED ANNUAL BUDGET 2020/21	PERIOD 14 ACTUAL TO DATE	PERIOD 14 VARIANCE AMOUNT	Over/ Under
INCOME				
CONTRIBUTIONS FROM OTHER BODIES	0	(94)	94	over rec
SALES - DEPARTMENTS OF THE AUTHORITY	(1,258)	(1,350)	92	over rec
FEES AND CHARGES - GENERAL	(2,256)	(2,238)	(18)	under rec
RENTAL INCOME	(460)	(412)	(48)	under rec
HOUSE RENTS	(95,717)	(94,276)	(1,441)	under rec
LOCK UP RENTS	(2,524)	(2,488)	(36)	under rec
COMMISSION	(216)	0	(216)	under rec
INSURANCE RECOVERIES	(250)	(22)	(228)	under rec
OTHER INCOME	(2,058)	(2,062)	4	over rec
REALLOCATION OF SUPPORT COSTS	(628)	(628)	0	-
TMC BALANCE TO BAL SHEET	0	91	(91)	under rec
YEAR END T/FER TO BALANCE SHEET	3,418	2,569	849	under
INCOME	(101,949)	(100,910)	(1,039)	under rec
NET EXPENDITURE	0	0	0	-

Revenue Budget Monitoring Statement

Period Ended 31 March 2021 (No.14)

Social Work Resources

Service Departments :-

Performance and Support

Children and Families

Adults and Older People

Justice and Substance Misuse

COVID-19

Position before Transfers to Reserves

Transfers to Reserves as at 31/03/21

Position After Transfers to Reserves at 31/03/21

	Annual Budget	Forecast for Year BEFORE Transfers	Annual Forecast Variance BEFORE Transfers	Annual Forecast Variance AFTER Transfers	Budget Proportion to 31/03/21	Actual to Period 14 to 31/03/21 BEFORE Transfers	Variance to 31/03/21 BEFORE Transfers
	£m	£m	£m	£m	£m	£m	£m
Performance and Support	8.120	7.820	0.300	0.300	8.120	7.669	0.451 under
Children and Families	36.514	36.822	(0.308)	(0.308)	36.514	36.207	0.307 under
Adults and Older People	127.350	127.393	(0.043)	(0.043)	127.350	127.350	0.000
Justice and Substance Misuse	1.543	1.501	0.042	0.042	1.543	1.539	0.004 under
COVID-19	0.000	0.370	(0.370)	(0.370)	0.000	0.354	(0.354) over
Position before Transfers to Reserves	173.527	173.906	(0.379)	(0.379)	173.527	173.119	0.408 under
Transfers to Reserves as at 31/03/21	0.000				0.000	0.762	(0.762) over
Position After Transfers to Reserves at 31/03/21	173.527				173.527	173.881	(0.354) over

Social Work Resources Variance Analysis 2020/21 (Period 14)

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Employee Costs	(5,538k) over	Admin and Clerical Staff - 83k under	Performance and Support - 43k under Children and Families - 69k under Adults and Older People - 54k under Justice - 131k under	This is a result of vacancies which are actively being recruited.
			COVID 19 - (216k) over	These are the staff costs in relation to the management of queues at pharmacies and also the Shielding support helpline due to COVID-19.
		Managerial Support Specialist - (995k) over	Children and Families - 245k under	The underspend is due to additional funding resulting in an underspend in the core budget. This is offset by an under recovery of income as part of the funding is being carried forward in reserves to meet commitments going forward.
			Adults and Older People - (1,116k) over	The overspend is a result of turnover being less than anticipated to date and additional posts to meet service improvements within Home Care.

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Employee Costs (cont)		Managerial Support Specialist (cont)	COVID 19 - (195k) over	This overspend is due to additional costs being incurred in the response to COVID-19.
		Basic Grade Social Workers - 123k under	<u>Children and Families - (163k) over</u>	The overspend is a result of turnover being less than anticipated.
			Adults and Older People - 356k under	This is a result of vacancies which are actively being recruited.
			Justice - (63k) over	The overspend is a result of turnover being less than anticipated to date.
		Hospital Social Workers - 189k under	Adults and Older People - 189k under	This underspend relates to vacancies and is offset by an under recovery of income.
		Care Staff - (2,069k) over	Adults and Older People - (765k) over	This overspend relates to residential staff costs.
			COVID-19 - (1,343k) over	These costs relate to the response to COVID-19 to maintain existing service delivery and to support hospital discharge.

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Employee Costs (cont)		Home Carers - (2,923k) over	Adults and Older People - (1,081k) over	The overspend is a result of Home Care recruitment for future vacancies to maintain staffing levels and also expenditure on overtime to meet service requirements.
			COVID-19 - (1,841k) over	These costs relate to additional staffing costs in the response to COVID-19 to maintain existing service delivery.
		<u>Travel and Subsistence - 86k under</u>	<u>Adults and Older People - 73k under</u>	Due to COVID-19 restrictions there has been less need for staff travel across the service.
Property Costs	(813k) over	<u>Service Charges - (49k) over</u>	<u>Adults and Older People - (45k) over</u>	This expenditure relates to the installation of telecare equipment.
		Security Costs - (9k) over	Adults and Older People - 58k under	The decommissioned care homes have been more securely sealed and equipment has been removed now that they are no longer on standby. Security is monitored more remotely with the use of CCTV.

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Property Costs (cont)		Security Costs (cont)	COVID-19 - (68k) over	The overspend reflects the costs of security measures put in place at the Personal Protective Equipment (PPE) hub.
		Repairs and Maintenance - Internal Contractor - (597k) over	COVID-19 - (582k) over	This is the cost of operating the PPE hub and the deliveries of PPE to all care providers in South Lanarkshire.
		<u>Electricity - 76k under</u>	<u>Adults and Older People - 76k under</u>	The underspend reflects the reduction in consumption because of the current closure of adult and older day care facilities. In addition, a one-off refund was received.
		Gas - 100k under	Adults and Older People - 83k under	The underspend reflects the reduction in consumption as a result of the current closure of adult and older day care facilities.
		Cleaning and Janitorial Supplies and Equipment - (45k) over	COVID-19 - (89k) over	These costs relate to expenditure on hygiene products in response to COVID-19.

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Property Costs (cont)		Health and Hygiene Materials - (165k) over	COVID-19 - (131k) over	This reflects costs incurred in respect of health and hygiene products including sanitiser due to COVID-19.
		<u>Other Property Costs - (140k) over</u>	<u>COVID-19 - (149k) over</u>	This overspend is in relation to additional costs incurred in responding to the covid pandemic.
Supplies and Services	(945k) over	Computer Equipment Purchase - (389k) over	Performance and Support - (55k) over	This overspend reflects Social Work's share of the costs associated with the Council's computerised EDRMS filing system.
			Adults and Older People - (363k) over	This overspend relates to the license costs associated with the new home care scheduling system.
		Aids and Adaptations - 296k under	Adults and Older People - 394k under	This underspend is attributable to a reduction in adaptations which has been impacted by COVID-19.
			<u>COVID-19 - (96k) over</u>	There has been a requirement to provide additional telecare equipment during the COVID - 19 pandemic.

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Supplies and Services (cont)		Supplies for Clients - 152k under	Children and Families - 110k under	This is a demand led line and expenditure has been lower than anticipated due to COVID-19.
		Protective Clothing and Uniforms - (1,063k) over	Adults and Older People - 161k under	This underspend has arisen as a result of suppliers being unable to deliver goods ordered prior to the end of the financial year.
			COVID-19 - (1,217k) over	These costs relate to the additional requirement for Personal Protective Equipment (PPE) in responding to COVID-19.
		Catering - Contract - (38k) over	Adults and Older People - 112k under	There is an underspend as a consequence of building based day services currently not operating during the COVID-19 pandemic.
			COVID-19 - (150k) over	This expenditure is due to the provision of a meal service during the COVID-19 pandemic.
		<u>Catering - Outwith Contract - 52k under</u>	<u>Adults and Older People - 66k under</u>	There is an underspend as a consequence of building based day services currently not operating during the COVID-19 pandemic.

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Transport and Plant	266k under	Pool Car Charges - Rental - (72k) over	COVID 19 - (56k) over	This is the costs associated with staff travelling separately due to COVID-19 mainly within Home Care.
		Other Transport Costs - 434k under	Children and Families - 275k under	This reflects the current commitments in respect of transporting children to and from school or respite, which was impacted by the covid pandemic.
			Adults and Older People - 161k under	There is an underspend as a consequence of building based day services currently not operating during the COVID-19 pandemic resulting in less transport costs.
		Fleet Service Charges - Leasing - (108k) over	Adults and Older People - (97k) over	This overspend relates to leasing charges for vehicles within Home Care required to deliver the service.
		Fleet Service Charges - Fuel - 173k under	Adults and Older People - 132k under	The temporary closure of day care centres means there has been a reduction in the usage of buses, resulting in a reduction in fuel charges.

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Transport and Plant (cont)		Fleet Service Charges - Drivers - (146k) over	Performance and Support - 43k under	There is an underspend in drivers charges as a result of voluntary clubs currently being suspended.
			Adults and Older People - (189k) over	The overspend is due a delay in the implementation of the 2020/2021 savings due to COVID-19. This was funded from mobilisation monies.
Administration Costs	41k under	Mobile Phones - (157k) over	Adults and Older People - (101k) over	This overspend mainly relates to costs for the Home Care Service.
		Medical Costs - (70k) over	COVID-19 - (64k) over	This overspend relates to the cost of medical equipment e.g. thermometers.
		Legal Expenses - 115k under	Children and Families - 57k under	This reflects the level of demand in relation to adoption cases where the adoption is contested and also fees incurred to support the proposed placements.
			Adults and Older People - 58k under	As a result of the ongoing pandemic the level of legal costs have reduced mainly in relation to AWI and guardianship orders.

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Payment to Other Bodies	642k under	Payment to Voluntary Organisations - 88k under	Adults and Older People - 485k under	The underspend is due to some services not been delivered during the pandemic and funding has been carried forward to the next financial year.
			<u>Children and Families - 160k under</u>	The underspend is due to additional funding resulting in an underspend in the core budget. This is offset by an under recovery of income as part of the funding is being carried forward in reserves to meet commitments going forward.
			COVID-19 - (535k) over	This expenditure relates to additional support to Carers during COVID-19.
		Payments to Other Bodies - 527k under	Children and Families - 525k under	This relates to an underspend in relation to Holiday and Play Clubs, where services have not been able to operate due to COVID-19 and also the incorporation of additional funding.
		Private Individuals - General - 190k under	Children and Families - 213k under	This reflects the demand for Supported Carers and the Short Breaks Service.

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Payment to Other Bodies (cont)		Social Work - Foster Parents - (231k) over	Children and Families - (224k) over	This overspend is a result of the continuing use of external foster placements arising from permanent fostering placements for children and young people.
Payments to Contractors	(12,829k) over	Long Term Care - (1,460k) over	Children and Families - (214k) over	The overspend reflects the current demand for external school placements including those with additional support needs.
			<u>Adults and Older People - 448k under</u>	The underspend is a result of placements made being less than discharges from the service.
			COVID-19 - (1,694k) over	This expenditure relates to interim care home placements to create capacity in the hospital and facilitate discharge during the COVID-19 pandemic.
		Home Care - (1,963k) over	Adults and Older People - (368k) over	This overspend reflects the current demand for the external home care service.
			COVID-19 - (1,604k) over	These costs relate to the response to COVID-19 to maintain existing service delivery and to facilitate hospital discharge.

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Payments to Contractors (cont)		<u>Respite - (231k) over</u>	<u>Adults and Older People - (154k) over</u>	This overspend reflects the demand for respite in a care home setting.
			<u>Children and Families - (77k) over</u>	This overspend reflects additional demand for children's outreach service being delivered within the community during the pandemic.
		<u>Day Care - 80k under</u>	<u>Adults and Older People - 80k under</u>	There is an underspend as a consequence of building based day services currently not operating during the COVID-19 pandemic
		<u>Home Support - (410k) over</u>	<u>Adults and Older People - (410k) over</u>	This overspend reflects the demand for the service.
		<u>Free Personal Care - 622k under</u>	<u>Adults and Older People - 622k under</u>	This underspend is based on the current commitments for Free Personal Nursing Care.
		<u>Respite Awaiting Long Term Care - (224k) over</u>	<u>Adults and Older People - (224k) over</u>	This overspend is in relation to service users in care homes for respite awaiting a care home placement and is offset by the underspend in care homes.

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Payments to Contractors (cont)		Day Related Activities incl Residential Placements - (9,105k) over	Children and Families - (911k) over COVID-19 - (8,480k) over <u>Adults and Older People - 286k under</u> <u>Payments to External Consultants / Professional Services - (124k) over</u>	This overspend is a result of the increased requirement for children's residential school and secure placements. This cost represents the additional costs being incurred by external providers in their response to COVID. It consists of additional staffing, PPE costs, and sustainability payments including under occupancy in care homes. This underspend is a result of the day related services which were not operating during the pandemic. This overspend relates to expenditure incurred for work undertaken in relation to the internal home care service.
Transfer Payments	132k under	<u>Direct Assistance to Persons - 70k under</u>	<u>Children and Families - 122k under</u>	This underspend is in relation to the demand for assistance to individuals being less than expected.

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Transfer Payments (cont)		Direct Assistance to Persons (cont)	<u>COVID-19 - (58k) over</u>	This expenditure is in relation to payments made to people experiencing financial hardship over the winter period due to COVID-19 and is offset by COVID-19 grant funding received from the Scottish Government.
		<u>Section Payments - 62k under</u>	<u>Children and Families - 57k under</u>	This is in relation to the demand for Contact payments being less than anticipated.
Income	19,490k over recovered	Non-Relevant Government Grant - (481k) under recovered	Adults and Older People - (135k) under recovered	This under recovery of income is offset by an underspend in Hospital Social Workers.
			<u>Children and Families - (362k) under recovered</u>	This under recovery is in relation to additional funding which is being carried forward to meet commitments next year. This is offset by a reduction in expenditure in Employee Costs and Payments to Other Bodies
		<u>Contributions From Other Bodies - (78k) under recovered</u>	<u>Justice - (106k) under recovered</u>	The under recovery relates to Big Lottery funding that requires to be carried forward and used in the next financial year. This is offset by a reduction in expenditure.

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Income (cont)		Fees and Charges - General - (721k) under recovered	Adults and Older People - (721k) under recovered	In responding to COVID-19, day care services and services in the community were suspended. Service user charges have been adjusted to reflect the services being delivered, resulting in an under recovery of income.
		<u>Fees and Charges - Other Local Authorities - (54k) under recovered</u>	<u>Justice - (48k) under recovered</u>	The funding due in respect of the shared Throughcare service was less than anticipated.
		Charges to Health Boards - 20,497k over recovered	Adults and Older People - 1,943k over recovered	This over recovery is offsetting the non-achievement of savings and loss of income as a result of the response to COVID-19.
		Charges to Health Boards (cont)	COVID-19 - 18,569k over recovered	This over recovery of income is in relation to funding received from the Scottish government via the health and social care partnership and offsets the expenditure incurred in the mobilisation plan in response to covid 19.
		<u>Fees and Charges - Departments of the Authority - (50k) under recovered</u>	<u>Adults and Older People - (41k) under recovered</u>	This under recovery relates to shared costs for integrated facilities where expenditure was less due to the building based day care centres being closed as a result of the pandemic.

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Income (cont)		Other Income - 338k over recovered	Children and Families - 402k over recovered	This is in relation to the recovery of costs from the Home Office for services provided to unaccompanied asylum-seeking children in South Lanarkshire children's care facilities.
			<u>Adults and Older People - (47k) under recovered</u>	This under recovery relates to the income received in relation to Housing Improvement Grants and has reduced this year as a result of the effect of the Covid 19 pandemic on equipment and adaptation services.

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

South Lanarkshire Council

Social Work Resources - Total

Expenditure / Income Variance Trends 2020/2021

	REVISED ANNUAL BUDGET SLC 20/21 2	PERIOD 14 ACTUAL TO DATE	PERIOD 14 VARIANCE AMOUNT	Over/ Under
EMPLOYEE COSTS				
ADMIN & CLERICAL STAFF - APT&C BASIC	4,601	4,516	85	under
ADMIN & CLERICAL STAFF - APT&C OVERTIME	0	18	(18)	over
ADMIN & CLERICAL STAFF - APT&C SUPERANNUATION	805	782	23	under
ADMIN & CLERICAL STAFF - APT&C NIC	309	318	(9)	over
MANAGERIAL SUPPORT SPECIALIST STAFF BASIC	17,429	17,998	(569)	over
MANAGERIAL SUPPORT SPECIALIST STAFF OVERTIME	49	226	(177)	over
MANAGERIAL SUPPORT SPECIALIST STAFF SUPERANNUATION	3,176	3,305	(129)	over
MANAGERIAL SUPPORT SPECIALIST STAFF NIC	1,750	1,870	(120)	over
BASIC GRADE SOCIAL WORKERS BASIC	11,467	11,303	164	under
BASIC GRADE SOCIAL WORKERS OVERTIME	44	47	(3)	over
BASIC GRADE SOCIAL WORKERS SUPERANNUATION	2,054	2,095	(41)	over
BASIC GRADE SOCIAL WORKERS NIC	1,177	1,174	3	under
HOSPITAL SOCIAL WORKERS BASIC	255	107	148	under
HOSPITAL SOCIAL WORKERS SUPERANNUATION	49	21	28	under
HOSPITAL SOCIAL WORKERS NIC	25	12	13	under
INSTRUCTORS BASIC	1,457	1,461	(4)	over
INSTRUCTORS OVERTIME	0	8	(8)	over
INSTRUCTORS SUPERANNUATION	248	270	(22)	over
INSTRUCTORS NIC	124	127	(3)	over
CARE STAFF - APT&C BASIC	17,511	17,981	(470)	over
CARE STAFF - APT&C OVERTIME	363	1,468	(1,105)	over
CARE STAFF - APT&C SUPERANNUATION	3,061	3,279	(218)	over
CARE STAFF - APT&C NIC	1,439	1,715	(276)	over
HOME CARERS BASIC	17,777	19,568	(1,791)	over
HOME CARERS OVERTIME	857	1,617	(760)	over
HOME CARERS SUPERANNUATION	3,192	3,388	(196)	over
HOME CARERS NIC	1,490	1,666	(176)	over
TRAVEL AND SUBSISTENCE	376	290	86	under
OTHER EMPLOYEE COSTS	709	672	37	under
PENSION INCREASES	339	303	36	under
ADDITIONAL PENSION COSTS	0	66	(66)	over
EMPLOYEE COSTS	92,133	97,671	(5,538)	over
PROPERTY COSTS				
RATES	392	374	18	under
SCOTTISH WATER - UNMETERED CHARGES	41	35	6	under
SCOTTISH WATER - METERED CHARGES	161	148	13	under
RENT	427	428	(1)	over
SERVICE CHARGE	0	49	(49)	over
PROPERTY INSURANCE	31	32	(1)	over
SECURITY COSTS	166	175	(9)	over
GROUND MAINTENANCE	3	2	1	under
REPAIRS & MAINTENANCE - INTERNAL CONTRACTOR	0	597	(597)	over
REPAIRS & MAINTENANCE - EXTERNAL CONTRACTOR	49	52	(3)	over
ADAPTIONS - INTERNAL CONTRACTORS	0	1	(1)	over
GAS HEATING LEASE COSTS	0	5	(5)	over
SOLID FUEL HEATING MAINTENANCE	0	1	(1)	over
ELECTRICITY - CONTRACT	449	373	76	under
GAS	352	252	100	under
FIXTURE & FITTINGS	0	5	(5)	over
JANITOR SERVICE	36	36	0	
CLEANING CONTRACT	276	288	(12)	over
CLEANING AND JANITORIAL SUPPLIES AND EQUIPMENT	114	159	(45)	over
HEALTH & HYGIENE MATERIALS	3	168	(165)	over
WINDOW CLEANING	12	5	7	under
PEST CONTROL	1	1	0	
REFUSE UPLIFT	35	33	2	under
REMOVAL & STORAGE COSTS	0	2	(2)	over
OTHER PROPERTY COSTS	105	244	(140)	over
PROPERTY COSTS	2,653	3,465	(813)	over

South Lanarkshire Council

Social Work Resources - Total

Expenditure / Income Variance Trends 2020/2021

	REVISED ANNUAL BUDGET SLC 20/21 2	PERIOD 14 ACTUAL TO DATE	PERIOD 14 VARIANCE AMOUNT	Over/ Under
SUPPLIES AND SERVICES				
COMPUTER EQUIPMENT PURCHASE	182	571	(389)	over
COMPUTER EQUIPMENT MAINTENANCE	87	58	29	under
I.T. EQUIPMENT MAINT-CONTRACT	196	196	0	
I.T. ELECTRONIC MESSAGING	246	277	(31)	over
EQUIPMENT, APPARATUS AND TOOLS	150	101	49	under
SMALL TOOLS	2	2	0	
AIDS & ADAPTIONS	2,775	2,479	296	under
SUPPLIES FOR CLIENTS	610	458	152	under
FURNITURE - OFFICE	2	8	(6)	over
FURNITURE - GENERAL	0	24	(24)	over
FURNISHINGS (INCL. CROCKERY & LINEN)	23	22	1	under
MATERIALS	11	5	7	under
MATERIALS, APPARATUS AND EQUIPMENT	0	18	(18)	over
PUBLICATIONS, JOURNALS, NEWSPAPERS ETC	0	7	(7)	over
TV LICENCES - EDUCATION	0	1	(1)	over
PROVISIONS - GENERAL	164	169	(5)	over
FOOD PURCHASES WITHIN CONTRACT SERVICE	440	425	15	under
BEVERAGES	47	39	8	under
SCHOOL MILK	52	22	30	under
PROTECTIVE CLOTHING & UNIFORMS	216	1,279	(1,063)	over
LAUNDRY COSTS	5	15	(10)	over
OTHER SUPPLIES AND SERVICES	53	42	11	under
HEALTH AND SAFETY	0	0	0	
CATERING - CONTRACT	422	460	(38)	over
CATERING - OUTWITH CONTRACT	94	42	52	under
ARTIST FEES / PERFORMING ARTS / ENTERTAINMENT	0	3	(3)	over
SUPPLIES AND SERVICES	5,777	6,723	(945)	over
TRANSPORT AND PLANT				
POOL CAR CHARGES-RENTAL	126	198	(72)	over
POOL CAR CHARGES-FUEL	43	46	(3)	over
POOL CAR CHARGES-ADDITIONAL COSTS	8	4	4	under
OTHER TRANSPORT COSTS	807	373	434	under
INSURANCE	24	21	3	under
FLEET SERVICES - REPAIRS	0	1	(1)	over
FLEET SERVICE CHARGES - VEHICLE MAINTENANCE	69	86	(17)	over
FLEET SERVICE CHARGES - UNSCHEDULED LABOUR	0	2	(2)	over
FLEET SERVICE CHARGES - ASSET MODIFICATIONS	0	3	(3)	over
FLEET SERVICE CHARGES - LEASING	316	424	(108)	over
FLEET SERVICE CHARGES - HIRED VEHICLES	24	23	1	under
FLEET SERVICE CHARGES - CONTRACT HIRE	7	0	7	under
FLEET SERVICE CHARGES - ROAD FUND LICENCES/MOT	29	39	(10)	over
FLEET SERVICE CHARGES - FUEL	337	164	173	under
FLEET SERVICE CHARGES - DRIVERS	2,520	2,666	(146)	over
HIRE OF EXTERNAL VEHICLES	7	0	7	under
HIRE OF SKIPS	0	1	(1)	over
TRANSPORT AND PLANT	4,317	4,051	266	under
ADMINISTRATION				
PRINTING AND STATIONERY	169	133	36	under
TELEPHONES	210	187	23	under
MOBILE PHONES	291	448	(157)	over
ADVERTISING - RECRUITMENT	4	6	(2)	over
ADVERTISING - OTHER	33	0	33	under
POSTAGES/COURIERS	98	66	32	under
MEMBERSHIP FEES/SUBSCRIPTIONS	43	54	(11)	over
INSURANCE	70	70	0	
MEDICAL COSTS	27	97	(70)	over
LEGAL EXPENSES	268	153	115	under
HOSPITALITY / CIVIC RECOGNITION	1	6	(5)	over
OTHER ADMIN COSTS	41	14	27	under
CONFERENCES - OFFICIALS (incl associated costs)	10	0	11	under
TRAINING	28	19	9	under
INTERNAL SUPPORT SERVICES ALLOCATION	403	403	0	
ADMINISTRATION	1,696	1,656	41	under

South Lanarkshire Council

Social Work Resources - Total

Expenditure / Income Variance Trends 2020/2021

	REVISED ANNUAL BUDGET SLC 20/21 2	PERIOD 14 ACTUAL TO DATE	PERIOD 14 VARIANCE AMOUNT	Over/ Under
PAYMENT TO OTHER BODIES				
OTHER COMMITTEES OF THE AUTHORITY	159	137	22	under
OTHER LOCAL AUTHORITIES	35	27	8	under
GRANTS TO VOLUNTARY ORGANISATIONS	23	23	0	
PAYMENTS TO VOLUNTARY ORGANISATIONS	2,837	2,749	88	under
PAYMENTS TO OTHER BODIES	4,617	4,091	527	under
PRIVATE INDIVIDUALS - GENERAL	837	647	190	under
SOCIAL WORK - FOSTER PARENTS	5,539	5,770	(231)	over
SOCIAL WORK - FOSTER PARENTS DISCRETIONARY PAYMENTS	94	59	35	under
SOCIAL WORK - ADOPTION ALLOWANCES	650	641	9	under
DIRECT PAYMENTS	7,318	7,324	(6)	over
PAYMENT TO OTHER BODIES	22,109	21,468	642	under
PAYMENT TO CONTRACTORS				
PAYMENT TO TRADING SERVICES CONTRACTOR	0	2	(2)	over
PAYMENT TO PRIVATE CONTRACTOR - DEFAULT	1,239	1,243	(4)	over
PAYMENT TO PRIVATE CONTRACTOR - LONG TERM CARE	48,514	49,974	(1,460)	over
PAYMENT TO PRIVATE CONTRACTOR - CET ALLOCATION - HOME CARE	23,081	25,044	(1,963)	over
PAYMENT TO PRIVATE CONTRACTOR - RESPIRE	2,413	2,644	(231)	over
PAYMENT TO PRIVATE CONTRACTOR - SUPPORTING PEOPLE COSTS	0	3	(3)	over
PAYMENT TO PRIVATE CONTRACTOR - REHAB	0	5	(5)	over
PAYMENT TO PRIVATE CONTRACTOR - DAY CARE	1,032	952	80	under
PAYMENT TO PRIVATE CONTRACTOR - HOME SUPPORT	18,056	18,466	(410)	over
PAYMENT TO PRIVATE CONTRACTOR - FREE PERSONAL NURSING CARE	6,485	5,863	622	under
PAYMENT TO PRIVATE CONTRACTOR - RESPIRE AWAIT' LONG TERM CARE	0	224	(224)	over
PAYMENT TO PRIVATE CONTRACTOR - DAY RELATED ACTIVITIES INCL RESIDENTIAL PLACEMENTS	4,501	13,606	(9,105)	over
PAYMENT - ASBESTOS WORK	0	(1)	1	under
PAYMENT TO EXTERNAL CONSULTANTS / PROFESSIONAL SERVICES	35	159	(124)	over
SELF DIRECTED SUPPORT	0	1	(1)	over
PAYMENT TO CONTRACTORS	105,356	118,185	(12,829)	over
TRANSFER PAYMENTS				
DIRECT ASSISTANCE TO PERSONS	3,044	2,974	70	under
SECTION PAYMENTS	73	11	62	under
TRANSFER PAYMENTS	3,117	2,985	132	under
FINANCING CHARGES				
LEASING CHARGES - FINANCE	2	0	2	under
I.T. EQUIPMENT LEASING-CONTRACT	333	373	(40)	over
FINANCING CHARGES	335	373	(38)	over
TOTAL EXPENDITURE	237,493	256,577	(19,082)	over
INCOME				
NON RELEVANT GOVERNMENT GRANT	(7,679)	(7,198)	(481)	under rec
RESOURCE TRANSFER INCOME FROM THE HEALTH BOARD	(23,751)	(23,751)	0	
CONTRIBUTIONS FROM OTHER BODIES	(310)	(233)	(78)	under rec
FEES AND CHARGES - GENERAL	(5,218)	(4,497)	(721)	under rec
FEES AND CHARGES - OTHER LOCAL AUTHORITIES	(1,008)	(954)	(54)	under rec
CHARGES TO HEALTH BOARDS	(24,909)	(45,406)	20,497	over rec
FEES AND CHARGES - DEPARTMENTS OF THE AUTHORITY	(240)	(190)	(50)	under rec
RENTAL INCOME	(26)	(27)	1	over rec
OTHER INCOME	(461)	(799)	338	over rec
REALLOCATION OF SUPPORT COSTS	(365)	(403)	38	over rec
INCOME	(63,967)	(83,458)	19,490	over rec
NET EXPENDITURE	173,526	173,119	408	under

Report

7

Report to:	Financial Resources Scrutiny Forum
Date of Meeting:	1 July 2021
Report by:	Executive Director (Finance and Corporate Resources)

Subject:	2020/2021 Recurring Variances and 2021/2022 Outlook
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1. Purpose of Report

1.1. The purpose of the report is to:

- ◆ advise on the recurring variances experienced in 2020/2021 and report on their outlook for 2021/2022.

2. Recommendation(s)

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

- (1) that the outlook for 2021/2022, in terms of recurring budget variances experienced in 2020/2021, be noted.

3. Background

3.1. As part of the regular reports provided to the Financial Resources Scrutiny Forum, detail is provided on the trends in expenditure/income across the year and also any resultant variance. In addition, these variances are highlighted in an accompanying narrative paper which explains to members the reason for the variance.

3.2. On an annual basis, any significant recurring variance from the preceding year is highlighted to members along with the outlook on that particular budget line for the year ahead. This should provide members with a rolling picture on the Council's detailed budgets.

4. 2020/2021 Issues and Outlook for 2021/2022

4.1. The 2020/2021 recurring budget variances have been reviewed for each Resource, and alongside this, the respective Resource has provided the Forum with an update on the outlook for that spend area as anticipated in 2021/2022. Each Resource is taken in turn in Appendix 1.

5. Employee Implications

5.1. None.

6. Financial Implications

6.1. None.

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. No financial data is included in the report. However, Appendix 1 (referenced in section 4) details recurring variances from 2020/2021 and the outlook for 2021/2022.

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 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 the report.

Paul Manning

Executive Director (Finance and Corporate Resources)

8 June 2021

Link(s) to Council Values/Ambitions/Objectives

- ◆ Accountable, Effective, Efficient and Transparent

Previous References

- ◆ None.

List of Background Papers

- ◆ None

Contact for Further Information

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

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Community and Enterprise Resources

Employee Costs (Basic and on-costs) – an underspend was experienced on basic employee costs due to vacancies and difficulty in recruiting during the pandemic. This is expected to reduce during 2021/22 as vacant posts are filled and turnover is reduced as part of full service recovery.

Property costs – showed an overspend this year due to additional costs on enhanced cleaning regimes, equipment and janitorial supplies and the cost of the temporary mortuary all resulting from the pandemic. Also costs of electrical power for street lighting was higher than budgeted. It is anticipated all of these areas will continue into 2021/22 and this will be monitored as part of the overall cost of COVID.

Supplies and Services (Food cost) – an underspend was experienced during the year on food costs in the areas of school meals and corporate catering. This was a direct result of the pandemic and reflects the impact of school closures and the specific impact on the school meal service. There was also an impact on coffee shops and corporate catering due to changed working practices. The underspend is offset by the loss of income for both areas. It is anticipated that school meals will restart in 2021/22 with the reopening of schools fully from April 2021 however corporate catering areas will continue to be impacted whilst there remains changes to working arrangements for staff.

Transport and Plant – variances were experienced through the year mainly due to overspends in Fleet Service Charges – timing of achievement of efficiencies within Fleet Services and also outside repairs being greater than anticipated and the additional costs of vehicles as a result of additional requirement around social distance and service recovery. There were also reduced costs for fuel and vehicles hire. A continued pressure within transport and plant is anticipated during 2021/22 as efficiencies within Fleet are implemented and the ongoing cost of transport, including fuel, relating to Resources' COVID response continues.

Payments to Other Bodies (Business Support Grant): An underspend within Business Support grants reflecting the timing of payment to business for support during the pandemic was achieved. This was transferred to reserves at yearend and will be allocated in 2021/22 financial year to reflect ongoing Discretionary fund support.

Income (Fees and Charges General) – There was a significant impact on the Resource due to unachieved income in 2020/21 as a direct result of the pandemic. This was in the areas of parking, care of gardens, school meals, the Roads service and other income streams. It is anticipated that the level of income for the Resource for 2021/22 will continue to be impacted and the scale of the loss of income will continue to be monitored through the financial year as services restart.

Education Resources

Employee Costs (Basic and on-costs) – an underspend was experienced on Non-Teachers' employee costs in relation to Early Years posts, where the posts were being actively recruited through the year. This was however impacted by closures and the delayed implementation of ELC expansion. It is anticipated that posts within Early Years will continue to be recruited in the run up to ELC expansion in August 2021.

An overspend in Teachers' salaries during the year related to pupil growth. It is anticipated this will continue during the year as a result of pupil growth in the secondary sector.

Additional costs for teachers as part of learning recovery will be incurred and this will be funded by specific government funding. The Scottish Government is providing funding to councils towards meeting the costs of additional teaching and support staff in 2021/2022.

Property Costs (Cleaning and Utilities) – an overspend in property costs due to enhanced cleaning regimes in schools as a result of the pandemic, additional costs for cleaning materials and utility costs due to increased requirement for ventilation in schools. These areas of costs are anticipated to continue into the new financial year.

Supplies and Services (Pupil Equity Funding) – showed an underspend as the grant funding is provided for the academic school year rather than financial year. The underspend from 2020/21 was transferred to reserves at the end of the year. The grant for 2021/2022 will again be aligned to the academic year.

Underspends within catering for Holiday Lunch clubs and Breakfast clubs due to school closures was used to support the overall Education costs of COVID. This will not re-occur in 2021/22 as services have resumed. There is also underspends within ELC for food provision and this has been transferred to reserves. This is unlikely to continue into 2021/22 as full 1,140 expansion starts from August 2021.

Additional costs for PPE and health and hygiene requirements have also been experienced. This was fully funded from government funding supporting mobilisation and recovery for Education. This will continue into 2021/22.

Transport and Plant – additional costs were experienced in the cost of transporting children with Additional Support Needs to school as well as the mainstream school contract reflecting the volume of children requiring mainstream transport to school. It is anticipated that the cost of school transport will continue to be a pressure during 2021/22 given the increased cost of service delivery and the increase in pupil numbers.

Payments to Other Bodies (Independent Schools): A recurring overspend was experienced in Independent School places reflecting the increased cost of placements for pupils with additional support needs in independent schools resulting from the new pricing framework and the level of demand. This was partially offset by an underspend on Other Local Authorities and the over recovery of income. It is anticipated that the cost of independent schools will continue to overspend due to contract price increases and this will be managed in part via an underspend in other local authority placements and recovery of income from other local authorities similar to 2021/22.

An underspend in Payments to Other Bodies was partially due to less than anticipated expenditure in respect of Counselling funding, which will be carried forward, and also Early Years expansion funding which will be transferred to reserves to meet the ongoing costs. Plans are underway for support for schools through Counselling in 2021/22 with schools reopening and increased demand; and any underspend in Early Years funding will be carried forward to meet ongoing commitments.

Transfer Payment – additional costs were experienced in the cost of Footwear and Clothing Grants as a direct result of increased claimants through the pandemic. This is anticipated to continue in 2021/22 and is funded as part of the Resource's cost of COVID.

Income – There was an impact on the Resource due to unachieved income in 2020/21 due to the pandemic. This was in the areas of ELC fees, music tuition income, course fees, playgroup income and income from milk grant. It is anticipated that the level of income for the Resource for 2021/22 will continue to be impacted and this will be monitored through the financial year as services restart.

Finance and Corporate Resources

Employee Costs – overspends in a number of Service areas reflected lower than anticipated turnover of staff during the year. The Resource continues to have a budgeted turnover requirement into 2021/2022. This will be monitored through the year and is entirely dependent on staff moves and changes.

Property Costs – Electricity and Supplies and Services – Other Supplies and Services in IT Services both showed underspends in 2021/2022. These underspends reflect lower than budgeted costs at the Caird Centre as the services transition to a new storage solution. The budget will be realigned during 2021/2022 to reflect the new service delivery model.

In Fixtures and Fittings, the underspend reflected the profile of Scottish Welfare Fund expenditure to date and is offset by an overspend in Other Admin Costs. The spend type is demand lead and therefore variances may recur in 2021/2022.

In the Legal Costs budget line, an underspend reflected the reduction in legal expenses in relation to the collection of Council Tax. This is demand lead and therefore may recur in 2021/2022.

In the Computer Equipment Maintenance budget line, an overspend during 2020/21 reflected a greater level of server and support costs.

Telephones and Mobile Phones within IT Services showed an underspend and overspend respectively, both of which were offset by income variances because all spend is recharged. These budget lines are subject to a saving in 2021/2022 and the budget will be realigned as required.

Transfer Payments (Rent Allowance / Rent Rebates) – within Finance Services (Transactions) these lines showed a net underspend in-year, relating to the demand for Housing Benefit for both private and Council tenants, and the reduced costs of overpayments. These budget lines are demand led and this could result in variances against budget in 2021/2022.

Income – Other Income showed an under recovery which related to the recovery of Housing Benefit Overpayment being lower than anticipated to date. This is demand lead and may continue in 2021/2022.

Housing and Technical Resources

Employee Costs (Basic and on-costs) – an underspend in APT&C employee costs related to vacancies which are actively being recruited or being held whilst service requirements are determined. No underspend is currently expected in 2021/22.

In Manual employee costs, an overspend reflected the current level of trade operatives required to meet service demands. No overspend is expected in 2021/22, but this depends on workload and completion deadlines which may continue to be affected by the ongoing Covid-19 pandemic.

Payment to Contractors – On Payment to Private Contractors an underspend reflected the level of contractor payments incurred due to Covid-19 pandemic. These vary depending on workload demands and the timing of works on a wide variety of capital and revenue works. Underspend is expected in 2021/22, but the value of this will depend on the level and type

of workload as well as the timing of works, and has been affected by the ongoing Covid-19 pandemic.

On Payments to External Contractors, an overspend reflected the requirement to purchase external professional services within the Projects team, to meet service demands. No overspend is expected in 2021/22, but this depends on workload and completion deadlines and is likely to be affected by the ongoing Covid-19 pandemic.

Income – The budget line Recovery from Capital showed an under-recovery. The level of income recovered varies depending on the current workload and the timing of a wide variety of major capital projects. Linked to the budget lines above, an under-recovery is expected in 2021/22, but this will depend on workload and completion deadlines and has been affected by the ongoing Covid-19 pandemic.

Recharges – Departments of the Authority – showed an under-recovery which reflected the demand for HRA revenue repairs. Again, an under-recovery is expected in 2021/22, but this depends on workload and completion deadlines and has been affected by the ongoing Covid-19 pandemic.

Housing Revenue Account

Employee Costs (Basic and on-costs) – an underspend through the year mainly reflected vacancies, which were either being actively recruited or being held whilst service requirements are determined. No underspend is expected in 2021/22.

Property Costs – in Repairs and Maintenance – Internal and External Contractor, an overspend was identified reflecting the level of demand for repairs, this included a contribution to property for fixed costs due to the Covid-19 Pandemic. Again, no overspend is anticipated in 2021/22, but this will depend on the level of demand for repairs and has been affected by the ongoing Covid-19 pandemic.

An underspend in Rent W/O Bad Periods reflecting a lower requirement for bad debt provision than anticipated by the ongoing Covid-19 pandemic, following delays in the roll out of Universal Credit, as well as better than expected collection rates for rental income. No underspend is expected in 2021/22, but this depends on external factors including the timetable for roll out of Universal Credit and the ongoing Covid-19 pandemic.

Income – House Rents were under-recovered due to the impact of Covid-19 on the completions date for new build properties. An under-recovery is expected in 2021/22, as a continuation of these delays but this will also depend on progress with works and completion deadlines and could be affected by the ongoing Covid-19 pandemic.

Social Work Resources

Employee Costs – An overspend in the Home Care budget lines reflects recruitment for future vacancies to maintain staffing levels and also expenditure on overtime to meet service requirements. The overspend is unlikely to continue into 2021/22 as additional budget has been added by the IJB and on the basis that expenditure related to the COVID pandemic continues to be met by the Scottish Government via the Local Mobilisation Pan.

The Care Staff budget showed an underlying underspend which was the result of vacancies which are actively being recruited. In addition, part of the underspend was also attributable to the decommissioning of Kirkton and McWhirters Care Homes. The underspend will continue into 2021/22, until the replacement facilities are commissioned.

Payments to Other Bodies – Foster Payments showed an overspend due to demand being greater than anticipated a result of the continuing use of external foster placements arising from permanent fostering placements for children and young people. It is anticipated that the budget will continue to overspend in 2021/22.

Payment to Contractors – Payments to Residential Schools and External Placements showed an overspend due to the demand being greater than anticipated and the impact of the COVID pandemic resulted in additional placement. The overspend is expected to continue in 2021/22.

Report

8

Report to:	Financial Resources Scrutiny Forum
Date of Meeting:	1 July 2021
Report by:	Executive Director (Finance and Corporate Resources)

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

1.1. The purpose of the report is to:-

- ◆ advise the Forum on the on the overall financial position of the Council's General Fund Revenue Account and Housing Revenue Account for the period 1 April 2021 to 21 May 2021.

2. Recommendation(s)

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

- (1) that 2021/2022 COVID position (section 4.1), be noted;
- (2) that the total net expenditure of £1.294 million in relation to COVID-19, offset by Government Grant included in the Council's position as at 21 May 2021 (section 4.4) be noted;
- (3) that the net overspend of £0.007 million on the General Fund Revenue Account at 21 May 2021, after COVID-19 spend and funding (section 5.1 and Appendix 1), be noted; and
- (4) that the breakeven position on the Housing Revenue Account at 21 May 2021 (section 6 and Appendix 3 of the report), be noted.

3. Background

3.1. The Revenue reports attached provide detail on the most recent report considered at the Executive Committee on 23 June 2021.

3.2. General Fund Position

The report will summarise the actual expenditure and income to 21 May 2021 compared with the budget for the same period. This includes spend to date due to the ongoing COVID-19 pandemic.

3.3. The 2021/2022 in-year costs of the pandemic to 21 May 2021 are detailed in section 4 while the Council's General Fund position is detailed in section 5. The Housing Revenue Account position to 21 May is summarised in section 6.

4. 2021/2022 COVID Position

4.1. As part of the 2021/2022 budget, the Scottish Government announced a number of COVID funding allocations for 2021/2022. These include £259 million of Flexible Funding and specific funding for Education Recovery (£60 million) and for support to low income households and to tackle poverty (£100 million). The Council's share of this funding totals £25.394 million. This funding will be used to manage the costs of

COVID in the current year. This funding is included in the overall Council monitoring position shown in Appendix 1.

- 4.2. In addition to this, the Council carried forward £31.490 million of unspent COVID funding from 2020/2021 and this is available to assist in managing costs during the year. This is split between Specific Funding of £14.290 million and General (or non-specific) funding of £17.199 million. The carry forward of these monies into 2021/2022 is part of the 2020/2021 Outturn position which will be presented in a separate report to the Executive Committee on 23 June 2021, for approval.
- 4.3. **COVID Current Position as at 21 May 2021**
The total COVID net expenditure as at 21 May 2021 is **£1.294 million**. This has been assumed as fully funded from the 2021/2022 allocation of £25.394 million (section 4.1) resulting in a break-even position. The position will continue to be monitored and reported in the Revenue reports throughout the year.
- 4.4. A summary of the current position is included in Table 1 with a full breakdown included in Appendix 2.

Table 1: Analysis of COVID expenditure at 21 May 2021 (Period 2)

	As at 21 May 2021 £m
Additional Resource Spend	0.878
Lost Income	0.422
Unachieved Savings	0.000
Less: Unspent Budget	(0.006)
Total Net Expenditure incl in Resources	1.294
Total COVID Funding Utilised	(1.294)
Net COVID Expenditure	0.000

- 4.5. The COVID costs above exclude the costs of the Social Work Mobilisation Plan. The assumption is that this will continue to be fully funded. The spend to period 2 in relation to the Social Work Mobilisation Plan is £1.907 million.
- 4.6. As lockdown restrictions ease, there will be an impact on the level of spend moving forward. Work has commenced to establish an estimated spend position for the year 2021/2022. This will be brought to a future meeting of the Executive Committee.
- 5. 2021/2022 General Services Position (excluding COVID)**
- 5.1. **General Services Current Position as at 21 May 2021**
As at 21 May 2021, the position on the General Services budget is an overspend of £0.007 million (Appendix 1). This includes a break-even position on COVID spend and income referred to in section 4.3.
- 5.2. **Loans Fund Review:** The proposal to implement a Loans Fund Review was part of the Revenue Budget Strategy paper presented to Executive Committee on 24 June 2020. The Committee agreed to implement the Loans Fund Review and noted that the benefit each year will be realised through an underspend in Loan Charges which would be taken to reserves for use in future years budget strategies. Through the changes introduced as part of the Loans Fund Review, Loan Charges will underspend by £11.900 million in 2021/2022. This underspend will be treated as a

transfer to reserves and has been moved to the budget line Corporate Items - 2022/2023 Strategy.

- 5.3. **Accounting Requirements:** As has been the case in previous years, it has been identified that to comply with accounting rules, some project expenditure should be reported through the revenue budget as it cannot be classed as capital. Budget of £4.819 million will be transferred to Resources' Revenue budgets, along with the relevant funding for Private Housing Scheme of Assistance project (£1 million) Clyde Gateway (£0.819 million) and £3.000 million of the Planned Asset Management budget. In relation to Planned Asset Management, the total overall budget across capital and revenue, remains at £4.809 million. This will continue to be reviewed to ensure that it is classed appropriately (as revenue or capital), and any further movement reported to a future meeting.
- 5.4. Conversely, it is proposed that roads carriageways revenue budget totalling £1.531 million and £0.700 million of Education Information Communication Technology (ICT) revenue budget be transferred to the 2021/2022 Capital Programme. The total overall budget for both Roads Carriageways and Education ICT across capital and revenue remains unchanged.
- 5.5. The adjustments detailed in sections 5.2 to 5.4 are include in the figures in Appendix 1.
- 6. Housing Revenue Account Position**
 - 6.1. As at 21 May 2021, Appendix 3 of the report shows a breakeven position against the phased budget on the Housing Revenue Account.
- 7. Employee Implications**
 - 7.1. None.
- 8. Financial Implications**
 - 8.1. As detailed within this report.
- 9. Climate Change, Sustainability and Environmental Implications**
 - 9.1. There are no implications for climate change, sustainability or the environment in terms of the information contained in this report.
- 10. Other Implications**
 - 10.1. The main risk associated with the Council's Revenue Budget is that there is an overspend. The risk has been assessed as low given the detailed budget management applied across the Resources. The risk is managed through four weekly Budget Monitoring Meetings at which any variance is analysed. In addition, the probable outturn exercise ensures early warning for corrective action to be taken where appropriate.
 - 10.2. There are no implications for sustainability in terms of the information contained in this report.
- 11. Equality Impact Assessment and Consultation Arrangements**
 - 11.1. This report does not introduce a new policy, function or strategy or recommend a change to an existing policy, function or strategy and therefore no impact assessment is required.
 - 11.2. There is also no requirement to undertake any consultation in terms of the information contained in this report.

Paul Manning
Executive Director (Finance and Corporate Resources)

23 June 2021

Link(s) to Council Values/Ambitions/Objectives

- ◆ Accountable, Effective, Efficient and Transparent

Previous References

- ◆ None

List of Background Papers

- ◆ Financial ledger and budget monitoring results to 21 May 2021

Contact for Further Information

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

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SOUTH LANARKSHIRE COUNCIL
Revenue Budget Monitoring Report
Period Ended 21 May 2021 (No.2)

<u>Committee</u>	Annual Budget	Annual Forecast Transfers	Annual Forecast Variance Transfers	Budget Proportion To21/05/21	Actual to Period 2 21/05/21	Variance to 21/05/21	
Departments:	£m	£m	£m	£m	£m	£m	
Community and Enterprise Resources	115.204	115.204	0.000	11.682	12.295	(0.613)	over
Facilities, Waste and Grounds	69.341	69.341	0.000	5.908	6.027	(0.119)	over
Fleet, Environmental and Projects	0.189	0.189	0.000	0.921	1.033	(0.112)	over
Leisure and Culture Services	19.554	19.554	0.000	4.829	4.829	0.000	-
Planning and Economic Development	5.870	5.870	0.000	(3.833)	(3.833)	0.000	-
Roads	20.250	20.250	0.000	3.857	4.009	(0.152)	over
COVID-19	0.000	0.000	0.000	0.000	0.230	(0.230)	over
Education Resources	354.072	354.072	0.000	40.023	40.359	(0.336)	over
Education	354.072	354.072	0.000	40.023	40.082	(0.059)	over
COVID-19	0.000	0.000	0.000	0.000	0.277	(0.277)	over
Finance and Corporate Resources	31.920	31.920	0.000	6.959	7.047	(0.088)	over
Finance Services - Strategy	1.877	1.877	0.000	0.333	0.335	(0.002)	over
Finance Services - Transactions	10.730	10.730	0.000	1.754	1.759	(0.005)	over
Audit and Compliance Services	0.324	0.324	0.000	0.082	0.082	0.000	-
Information Technology Services	5.695	5.695	0.000	2.568	2.567	0.001	under
Communications and Strategy Services	0.884	0.884	0.000	0.228	0.221	0.007	under
Administration and Licensing Services	4.004	4.004	0.000	1.098	1.096	0.002	under
Personnel Services	8.406	8.406	0.000	0.896	0.899	(0.003)	over
COVID-19	0.000	0.000	0.000	0.000	0.088	(0.088)	over
Housing and Technical Resources	16.359	16.359	0.000	5.295	5.365	(0.070)	over
Housing Services	8.234	8.234	0.000	2.777	2.777	0.000	-
Property Services	8.125	8.125	0.000	2.518	2.518	0.000	-
COVID-19	0.000	0.000	0.000	0.000	0.070	(0.070)	over
Social Work Resources	175.808	175.808	0.000	19.019	19.213	(0.194)	over
Performance and Support Services	7.903	7.903	0.000	0.977	0.956	0.021	under
Children and Families	34.380	34.380	0.000	3.939	3.944	(0.005)	over
Adults and Older People	131.940	131.940	0.000	13.889	13.886	0.003	under
Justice and Substance Misuse	1.585	1.585	0.000	0.214	0.214	0.000	-
COVID-19	0.000	0.000	0.000	0.000	0.213	(0.213)	over
Joint Boards	2.155	2.155	0.000	0.351	0.351	0.000	-
	695.518	695.518	0.000	83.329	84.630	(1.301)	over

<u>Committee</u>	Annual Budget	Annual Forecast Transfers	Annual Forecast Variance Transfers	Budget Proportion to 21/05/21	Actual to Period 2 21/05/21	Variance to 21/05/21	
	£m	£m	£m	£m	£m	£m	
Service Departments Total	695.428	695.428	0.000	83.329	84.630	(1.301)	over
CFCR	0.000	0.000	0.000	0.000	0.000	0.000	-
Loan Charges	38.533	38.533	0.000	5.505	5.505	0.000	-
Corporate Items	9.376	9.376	0.000	0.019	0.019	0.000	-
Corporate Items - COVID-19	25.394	25.394	0.000	1.294	0.000	1.294	under
Corporate Items - 2022/2023 Strategy	11.900	11.900	0.000	0.000	0.000	0.000	-
Total Expenditure	780.721	780.721	0.000	90.147	90.154	(0.007)	over
Council Tax	161.171	161.171	0.000	23.024	23.024	0.000	-
Less: Council Tax Reduction Scheme	(21.444)	(21.444)	0.000	(3.063)	(3.063)	0.000	-
Net Council Tax	139.727	139.727	0.000	19.961	19.961	0.000	-
General Revenue Grant	266.014	266.014	0.000	18.999	18.999	0.000	-
General Revenue Grant – COVID19	25.394	25.394	0.000	0.000	0.000	0.000	-
Non-Domestic Rates	319.312	319.312	0.000	45.616	45.616	0.000	-
Transfer from Reserves	30.274	30.274	0.000	30.274	30.274	0.000	-
Total Income	780.721	780.721	0.000	114.850	114.850	0.000	-
Net Expenditure / (Income)	0.000	0.000	0.000	(24.703)	(24.696)	(0.007)	over

SOUTH LANARKSHIRE COUNCIL
Revenue Budget Monitoring Report
Period Ended 21 May 2021 (No.2)

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

	Annual Budget	Annual Forecast Transfers	Annual Forecast Variance Transfers	Budget Proportion to 21/05/21	Actual to Period 2 21/05/21	Variance to 21/05/21	
	£m	£m	£m	£m	£m	£m	
Employee Cost	533.760	533.760	0.000	63.385	65.053	(1.668)	over
Property Costs	54.152	54.152	0.000	4.822	5.016	(0.194)	over
Supplies and Services	57.993	57.993	0.000	6.902	6.627	0.275	under
Transport Costs	39.841	39.841	0.000	3.771	3.989	(0.218)	over
Administration Costs	14.336	14.336	0.000	1.628	1.652	(0.024)	over
Payments to Other Bodies	96.276	96.276	0.000	25.121	25.281	(0.160)	over
Payments to Contractors	199.273	199.273	0.000	16.285	15.814	0.471	under
Transfer Payments	5.490	5.490	0.000	0.845	0.869	(0.024)	over
Housing Benefits	68.542	68.542	0.000	5.465	5.465	0.000	-
Financing Charges (controllable)	2.125	2.125	0.000	0.304	0.270	0.034	under
Total	1,071.788	1,071.788	0.000	128.528	130.036	(1.508)	over
Service Departments Total	1,071.788	1,071.788	0.000	128.528	130.036	(1.508)	over
CFCR	0.000	0.000	0.000	0.000	0.000	0.000	-
Loan Charges	38.533	38.533	0.000	5.505	5.505	0.000	-
Corporate Items	9.376	9.376	0.000	0.019	0.019	0.000	-
Corporate Items - COVID-19	25.394	25.394	0.000	1.294	0.000	1.294	under
Corporate Items - 22/23 Strategy	11.900	11.900	0.000	0.000	0.000	0.000	-
Total Expenditure	1,156.991	1,156.991	0.000	135.346	135.560	(0.214)	under
Income							
Housing Benefit Subsidy	64.158	64.158	0.000	5.100	5.100	0.000	-
Other Income	312.112	312.112	0.000	40.099	40.306	0.207	over rec
Council Tax (Net of Council Tax Reduction Scheme)	139.727	139.727	0.000	19.961	19.961	0.000	-
General Revenue Grant	266.014	266.014	0.000	18.999	18.999	0.000	-
General Revenue Grant - COVID-19	25.394	25.394	0.000	0.000	0.000	0.000	-
Non Domestic Rates	319.312	319.312	0.000	45.616	45.616	0.000	-
Transfer from Reserves	30.274	30.274	0.000	30.274	30.274	0.000	-
Total Income	1,156.991	1,156.991	0.000	160.049	160.256	0.207	over rec
Net Expenditure / (Income)	0.000	0.000	0.000	(24.703)	(24.696)	(0.007)	over

COVID Expenditure**Summary**

– Cost of COVID 2021/2022 (to 21 May 2021)	Costs Incurred	Lost Income	Less: Spend Not Made	Total Costs
Community and Enterprise	0.230	0.363	(0.006)	0.587
Education	0.277	0.059	0	0.336
Finance and Corporate	0.088	0	0	0.088
Housing and Technical	0.070	0	0	0.070
Social Work	0.213	0	0	0.213
Net Resource Expenditure in 2021/2022	0.878	0.422	(0.006)	1.294

Detail:**Additional Costs**

Service	Description of Cost	Value £m
Community and Enterprise Resources		
FWG/Fleet & Environmental	Staffing costs supporting COVID response	0.088
FWG/Fleet & Environmental/Roads	Cleaning, janitorial and utilities costs	0.017
FWG/Fleet & Environmental/Roads	Materials and PPE	0.014
FWG/Roads	Fleet costs including fuel supporting COVID19 response	0.014
All Services	Telephones	0.001
FWG	Increase in domestic waste tonnage	0.089
FWG	Webcast system and live webcasts	0.007
Education Resources		
Schools	Additional Teachers (April and May)	0.188
Support Services	Additional Support Assistants	0.013
Support Services	Additional Support Assistants – Lateral Flow Testing	0.013
Schools	Facilities Orders (Hand sanitisers / soap dispensers / bins / wipes / hand towels)	0.063
Finance and Corporate Resources		
Personnel Services	Foodbank expenditure	0.010
Finance (Transactions)	£100 Spring Hardship Payments	0.047
Finance (Transactions)	Free School Meals - Easter	0.031
Housing and Technical Resources		
Housing and Property Services	Homelessness accommodation and property related costs	0.070
Social Work Resources		
Children and Families	External and residential placements within Children and Family services.	0.213
Total Additional Costs as at Period 2		0.878

Lost Income

Service	Description of Lost Income	Value £m
Community and Enterprise Resources		
Facilities, Waste and Grounds	Reduced school meals and coffee shop income	0.145
Facilities, Waste and Grounds	Care of Gardens	0.050
Fleet, Environmental and Projects	Reduced income from taxi inspections.	0.019
Roads	Reduced Parking income	0.149
Education Resources		
Support Services	Reduced income from Music Tuition fees	0.059
Total Lost Income as at Period 2		0.422

Unspent Budget

Service	Description of Lost Income	Value £m
Community and Enterprise Resources		
Facilities, Waste and Grounds	Reduced expenditure on food purchases	(0.006)
Unspent Budget as at Period 2		(0.006)
Net Cost of COVID-19 as at Period 2		1.294

SOUTH LANARKSHIRE COUNCIL

Revenue Budget Monitoring Report

Period Ended 21 May 2021 (No.2)

Housing Revenue Account

	Annual Budget	Forecast for Year	Annual Forecast Variance	Budget Proportion to 21/05/21	Actual to Period 2 21/05/21	Variance to 21/05/21		%	Note
	£m	£m	£m	£m	£m	£m			
Employee Costs	14.090	14.090	0.000	1.672	1.631	0.041	under	2.5%	1
Property Costs	48.021	48.021	0.000	3.265	3.284	(0.019)	over	(0.6%)	
Supplies & Services	0.879	0.879	0.000	0.094	0.090	0.004	under	4.3%	
Transport & Plant	0.195	0.195	0.000	0.015	0.011	0.004	under	26.7%	
Administration Costs	5.645	5.645	0.000	0.067	0.064	0.003	under	4.5%	
Payments to Other Bodies	3.030	3.030	0.000	0.301	0.301	0.000	-	0.0%	
Payments to Contractors	0.100	0.100	0.000	0.000	0.001	(0.001)	over	n/a	
Transfer Payments	0.000	0.000	0.000	0.000	0.000	0.000	-	n/a	
Financing Charges	19.637	19.637	0.000	5.720	5.720	0.000	-	0.0%	
Total Controllable Expenditure	91.597	91.597	0.000	11.134	11.102	0.032	under	0.3%	
Total Controllable Income	(109.186)	(109.186)	0.000	(9.544)	(9.512)	(0.032)	under recovered	(0.3%)	2
Transfer to/(from) Balance Sheet	(0.052)	(0.052)	0.000	0.000	0.000	0.000	-	0.0%	
Net Controllable Expenditure	(17.641)	(17.641)	0.000	1.590	1.590	0.000	-	0.0%	
Add: Non Controllable Budgets									
Financing Charges	17.641	17.641	0.000	0.000	0.000	0.000	-	0.0%	
Total Budget	0.000	0.000	0.000	1.590	1.590	0.000	-	0.0%	

Variance Explanations

1. Employee Costs

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

2. Income

The under recovery of income reflects the delay in the level of additional new build properties resulting in a reduction in rental income.

Report

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Report to:	Financial Resources Scrutiny Forum
Date of Meeting:	1 July 2021
Report by:	Executive Director (Finance and Corporate Resources)

Subject:	Revenue Budget Monitoring 2021/2022 - Detailed Resource Analysis
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1. Purpose of Report

1.1. The purpose of the report is to:-

- ♦ update members of the Financial Resources Scrutiny Forum of progress on the Council's revenue budget for the period covering 1 April 2020 to 21 May 2021.

2. Recommendation(s)

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

- (1) that the 2021/2022 detailed financial analysis as at period 2 (21 May 2021) for each of the individual Resources, be noted.

3. Background

3.1. The individual reports attached provide detailed information on each of the Resource Revenue Budgets for 2021/2022 as at 21 May 2021. The detailed papers cover the General Services and also the Housing Revenue Account.

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

- ♦ An Executive Summary showing the top level position to date for each of the Services (as detailed in the Executive Committee Report) within the Resource and the Housing Revenue Account as at 21 May 2021 (Period 2).
- ♦ Details of the most significant variances within the Resource and the Housing Revenue Account across Subjective headings and across Services as at 21 May 2021 (Period 2).
- ♦ A line by line trend analysis of the total Resource expenditure and income across subjective headings as at 21 May 2021 (Period 2).

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

7. Equality Impact Assessment and Consultation Arrangements

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

Paul Manning

Executive Director (Finance and Corporate Resources)

23 June 2021

Link(s) to Council Values/Ambitions/Objectives

- ◆ Accountable, Effective, Efficient and Transparent

Previous References

- ◆ None

List of Background Papers

- ◆ Revenue Ledger prints to 21 May 2021

Contact for Further Information

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

Jackie Taylor, Head of Finance

Ext: 5637 (Tel: 01698 455637)

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

Revenue Budget Monitoring Statement

Period Ended 21 May 2021 (No.2)

Community and Enterprise Resources

Service Departments :-

	Annual Budget	Forecast for Year	Annual Forecast Variance	Budget Proportion to 21/05/21	Actual to Period 2 to 21/05/21	Variance to 21/05/21
	£m	£m	£m	£m	£m	£m
Facilities, Waste and Grounds	69.341	69.341	0.000	5.908	6.027	(0.119) over
Fleet, Environmental and Projects	0.189	0.189	0.000	0.921	1.033	(0.112) over
Leisure and Culture	19.554	19.554	0.000	4.829	4.829	0.000
Planning and Economic Development	5.870	5.870	0.000	(3.833)	(3.833)	0.000
Roads	20.250	20.250	0.000	3.857	4.009	(0.152) over
COVID19	0.000	0.000	0.000	0.000	0.230	(0.230)
Total Community and Enterprise Resources	115.204	115.204	0.000	11.682	12.295	(0.613) over

Community and Enterprise Resources Variance Analysis 2021/22 (Period 2)

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Employee Costs	62k under	APT&C Basic/Superannuation/NI - 126k under Overtime - (42k) over	Facilities, Streets, Waste and Grounds - 113k under Fleet, Environmental and Projects - 44k under Roads - 25k under COVID-19 - (74k) over Facilities, Streets, Waste and Grounds - (28k) over COVID-19 - (14k) over	The variance is mainly due to vacant posts of which some are currently being progressed, partially offset by staff working on COVID-19 based duties. The overtime variance is mainly within Waste due to the high seasonal number of bulky uplifts requests and replacement bins being delivered and also cover for staff absences. In addition, overtime is being worked by staff on COVID-19 based duties.
Transport and Plant	(146k) over	Fleet Services - Vehicle Hires - (30k) over Fleet Service - Repairs - (81k) over	Fleet, Environmental and Projects - (31k) over Fleet, Environmental and Projects - (83k) over	The overspend is mainly due to the timing of the achievement of efficiencies within Fleet. The overspend is mainly due to the timing of the achievement of efficiencies within Fleet.

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Payment to Contractors	(96k) over	Payment to Private Contractors - (96k) over	COVID-19 - (97k) over	The overspend is mainly due to payments being incurred for an increase in the levels of domestic waste tonnage being disposed as a result of COVID-19.
Income	(399k) under recovered	Sales General - (145k) under recovered Fees and Charges General - (198k) under recovered	Facilities, Streets, Waste and Grounds - (145k) under recovered Facilities, Streets, Waste and Grounds - (52k) under recovered Roads - (133k) under recovered	The under recovery reflects a reduction in cash income from the sale of school meals within the Catering Service. The under recovery is mainly due to less income being recovered from private clients for Care of Gardens within Grounds as a result of COVID-19. The under recovery of income is mainly due to reduced income for parking charges and fines as a result of COVID-19.

South Lanarkshire Council

Community and Enterprise Resources - Total

Expenditure / Income Variance Trends 2021/22

	REVISED ANNUAL BUDGET SLC 21/22 2	PERIOD 2 ESTIMATE TO DATE	PERIOD 2 ACTUAL TO DATE	PERIOD 2 VARIANCE AMOUNT	Over/ Under
EMPLOYEE COSTS					
APT & C BASIC	65,890	7,614	7,453	161	under
APT & C OVERTIME	1,441	245	287	(42)	over
APT & C SUPERANNUATION	10,972	1,283	1,331	(48)	over
APT & C NIC	5,363	621	608	13	under
TRAVEL AND SUBSISTENCE	74	8	14	(6)	over
OTHER EMPLOYEE COSTS	213	183	183	0	
PENSION INCREASES	1,109	176	182	(6)	over
ADDITIONAL PENSION COSTS	0	0	10	(10)	over
EMPLOYEE COSTS	85,062	10,130	10,068	62	under
PROPERTY COSTS					
RATES	929	0	0	0	
SCOTTISH WATER - UNMETERED CHARGES	28	5	5	0	
SCOTTISH WATER - METERED CHARGES	99	14	20	(6)	over
RENT	801	35	33	2	under
SERVICE CHARGE	42	6	6	0	
FACTORING CHARGES	14	6	6	0	
PROPERTY INSURANCE	288	0	0	0	
SECURITY COSTS	46	0	0	0	
GROUND MAINTENANCE	8	0	0	0	
REPAIRS & MAINTENANCE - INTERNAL CONTRACTORS	8	0	0	0	
REPAIRS & MAINTENANCE - INTERNAL CONTRACTORS DIRECT CHARGE	1	0	0	0	
REPAIRS & MAINTENANCE - EXTERNAL CONTRACTORS	40	1	9	(8)	over
ELECTRICITY - CONTRACT	302	42	40	2	under
GAS	116	14	17	(3)	over
HEATING OIL	14	1	1	0	
CLEANING CONTRACT	11	3	15	(12)	over
CLEANING AND JANITORIAL SUPPLIES AND EQUIPMENT	226	44	42	2	under
HEALTH & HYGIENE MATERIALS	38	2	4	(2)	over
WINDOW CLEANING	1	0	0	0	
PEST CONTROL	0	0	1	(1)	over
REFUSE UPLIFT	407	4	4	0	
OTHER PROPERTY COSTS	91	0	1	(1)	over
PROPERTY COSTS	3,510	177	204	(27)	over
SUPPLIES AND SERVICES					
COMPUTER EQUIPMENT PURCHASE	367	35	33	2	under
COMPUTER EQUIPMENT MAINTENANCE	75	22	26	(4)	over
I.T. EQUIPMENT MAINT-CONTRACT	303	8	4	4	under
I.T. ELECTRONIC MESSAGING	75	14	21	(7)	over
EQUIPMENT, APPARATUS AND TOOLS	519	74	71	3	under
SMALL TOOLS	181	87	85	2	under
FURNISHINGS (INCL. CROCKERY & LINEN)	120	23	23	0	
MATERIALS	7,460	661	667	(6)	over
STOCK/STORE ISSUES	0	0	1	(1)	over
MATERIALS, APPARATUS AND EQUIPMENT	9	1	1	0	
PUBLICATIONS, JOURNALS, NEWSPAPERS ETC.	2	0	0	0	
FOODSTUFFS - GENERAL	4,331	529	514	15	under
PROTECTIVE CLOTHING & UNIFORMS	190	33	43	(10)	over
LAUNDRY COSTS	5	1	2	(1)	over
OTHER SUPPLIES AND SERVICES	502	66	66	0	
MAJOR SUPPLY OF ELECTRICAL POWER	1,260	0	1	(1)	over
DELIVERY CHARGE	1	0	0	0	
SUPPLIES AND SERVICES	15,400	1,554	1,558	(4)	over

South Lanarkshire Council

Community and Enterprise Resources - Total

Expenditure / Income Variance Trends 2021/22

	REVISED ANNUAL BUDGET SLC 21/22 2	PERIOD 2 ESTIMATE TO DATE	PERIOD 2 ACTUAL TO DATE	PERIOD 2 VARIANCE AMOUNT	Over/ Under
TRANSPORT AND PLANT					
PURCHASE OF PLANT	63	0	0	0	
FLEET SERVICES - DRIVERS	58	0	0	0	
FLEET SERVICES - FUEL	3,358	397	397	0	
FLEET SERVICES - VEHICLE HIRE	1,701	78	108	(30)	over
POOL CAR CHARGES - RENTAL	55	1	0	1	under
POOL CAR CHARGES - FUEL	21	0	0	0	
POOL CAR CHARGES - ADDITIONAL COSTS	7	0	0	0	
OTHER TRANSPORT COSTS	49	3	0	3	under
TRANSPORT INSURANCE	93	0	0	0	
LICENCES	412	49	36	13	under
FLEET SERVICES - REPAIRS	1,126	180	261	(81)	over
PLANT SERVICES	19	2	3	(1)	over
FLEET SERVICE CHARGES - SCHEDULED MAINTENANCE	0	2	0	2	under
FLEET SERVICE CHARGES - VEHICLE MAINTENANCE	4,094	535	550	(15)	over
FLEET SERVICE CHARGES - PLANT MAINTENANCE	256	25	24	1	under
FLEET SERVICE CHARGES - ASSET MODIFICATION	70	4	2	2	under
FLEET SERVICE CHARGES - LEASING	4,518	1,087	1,121	(34)	over
FLEET SERVICE CHARGES - HIRED VEHICLES	1,094	98	99	(1)	over
FLEET SERVICE CHARGES - CONTRACT HIRE	2	0	0	0	
FLEET SERVICE CHARGES - ROAD FUND LICENCE	225	25	23	2	under
FLEET SERVICE CHARGES - FUEL	2,452	257	267	(10)	over
FLEET SERVICE CHARGES - DRIVERS	101	0	0	0	
HIRE OF EXTERNAL VEHICLES	76	4	1	3	under
HIRE OF EXTERNAL PLANT	287	10	10	0	
HIRE OF SKIPS	17	2	3	(1)	over
TRANSPORT AND PLANT	20,154	2,759	2,905	(146)	over
ADMINISTRATION					
PRINTING AND STATIONERY	126	8	5	3	under
TELEPHONES	106	13	16	(3)	over
MOBILE PHONES	69	2	2	0	
ADVERTISING - OF COUNCIL SERVICE AVAILABILITY	8	0	0	0	
ADVERTISING - OTHER	54	4	4	0	
POSTAGES/COURIERS	37	3	2	1	under
MEMBERSHIP FEES/SUBSCRIPTIONS	27	9	11	(2)	over
INSURANCE	260	0	0	0	
MEDICAL COSTS	66	7	7	0	
LEGAL EXPENSES	2	0	1	(1)	over
HOSPITALITY / CIVIC RECOGNITION	2	0	0	0	
INTERNET AGENCY FEES	15	1	1	0	
SECURITY UPLIFT FEES	26	1	1	0	
OTHER ADMIN COSTS	4	0	0	0	
TRAINING	2	0	1	(1)	over
ADMINISTRATION	804	48	51	(3)	over
PAYMENT TO OTHER BODIES					
SPT: ANNUAL BUS SUBSIDY	1,788	1,280	1,280	0	
SPT: BUS OTHER	258	0	0	0	
SPT: FERRIES	29	0	0	0	
SPT: UNDERGROUND	1,318	0	0	0	
SPT: OTHER	1,727	0	0	0	
SPT: MAINTENANCE OF BUS SHELTERS AND STOPS	131	27	27	0	
OTHER LOCAL AUTHORITIES	89	2	2	0	
GRANTS TO VOLUNTARY ORGANISATIONS	22	0	0	0	
PAYMENTS TO VOLUNTARY ORGANISATIONS	39	0	0	0	
PAYMENTS TO OTHER BODIES	22,255	11,879	11,879	0	
EXTERNAL AUDIT FEES	4	0	0	0	
PAYMENT TO OTHER BODIES	27,660	13,188	13,188	0	

South Lanarkshire Council

Community and Enterprise Resources - Total

Expenditure / Income Variance Trends 2021/22

	REVISED ANNUAL BUDGET SLC 21/22 2	PERIOD 2 ESTIMATE TO DATE	PERIOD 2 ACTUAL TO DATE	PERIOD 2 VARIANCE AMOUNT	Over/ Under
PAYMENT TO CONTRACTORS					
PAYMENT TO TRADING SERVICES CONTRACTOR	898	662	662	0	
PAYMENT TO LOCAL AUTHORITY CONTRACTOR	302	0	0	0	
PAYMENT TO PRIVATE CONTRACTOR	37,683	5,980	6,076	(96)	over
PAYMENT TO CONTRACTORS	38,883	6,642	6,738	(96)	over
TRANSFER PAYMENTS					
CONCESSIONARY FARES	604	151	151	0	
TRANSFER PAYMENTS	604	151	151	0	
FINANCING CHARGES					
LEASING CHARGES - OPERATIONAL	1	0	0	0	
I.T. EQUIPMENT LEASING-CONTRACT	183	1	1	0	
FINANCING CHARGES	184	1	1	0	
TOTAL EXPENDITURE	192,261	34,650	34,864	(214)	over
INCOME					
MILK SUBSIDIES FROM THE E.U.	(55)	0	0	0	
CONTRIBUTIONS FROM OTHER BODIES	(16,273)	(15,947)	(15,948)	1	over rec
SALES - GENERAL	(4,710)	(534)	(389)	(145)	under rec
SALES - DEPARTMENTS OF THE AUTHORITY	(188)	(9)	(9)	0	
FEES AND CHARGES - GENERAL	(8,451)	(832)	(634)	(198)	under rec
FEES AND CHARGES - DEPARTMENTS OF THE AUTHORITY	(6,690)	(1,300)	(1,327)	27	over rec
RENTAL INCOME	(599)	(14)	(14)	0	
FLEET SERVICES	(12,367)	(1,222)	(1,201)	(21)	under rec
OTHER INCOME	(1,579)	(234)	(233)	(1)	under rec
RECOVERY FROM CAPITAL	(1,333)	(37)	(19)	(18)	under rec
RECHARGES - DEPARTMENTS OF THE AUTHORITY	(24,812)	(2,839)	(2,795)	(44)	under rec
TOTAL INCOME	(77,057)	(22,968)	(22,569)	(399)	under rec
NET EXPENDITURE	115,204	11,682	12,295	(613)	over

Revenue Budget Monitoring Statement

Period Ended 21 May 2021 (No.2)

Education Resources

Service Departments :-

Education

COVID-19

Total Education Resources

Annual Budget	Forecast for Year	Annual Forecast Variance	Budget Proportion to 21/05/21	Actual to Period 2 to 21/05/21	Variance to 21/05/21
£m	£m	£m	£m	£m	£m
354.072	354.072	0.000	40.023	40.082	(0.059) over
0.000	0.000	0.000	0.000	0.277	(0.277)
354.072	354.072	0.000	40.023	40.359	(0.336) over

Education Resources Variance Analysis 2021/22 (Period 2)

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Employee Costs	(65k) over	Teachers Basic / Superannuation / National Insurance - (188k) over	COVID-19 - (188k) over	The overspend is due to additional Education recovery teachers who have been employed on 1-year fixed term contracts.
		APT&C Basic / Superannuation / National Insurance - 124k under	Schools - 150k under	The underspend mainly relates to core Early Years posts and is the result of staff turnover and a delay in recruitment to fill posts.
			COVID-19 - (26k) over	The overspend is due to the cost of the additional school support assistants required for Lateral Flow Testing and other COVID related duties.
Property Costs	(60k) over	Cleaning and Janitorial Supplies and Equipment - (57k) over	COVID-19 - (57k) over	The overspend is due to increased cleaning requirements within schools and Early Years establishments.
Transport and Plant	(100k) over	Pupil Transport - Strathclyde Passenger Transport - (90k) over	Schools - (90k) over	This is a demand led service and reflects the volume of children requiring mainstream transport to school.

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Payments to Other Bodies	(49k) over	Independent School Places - (79k) over	Schools - (79k) under recovered	This overspend reflects the increased cost of placements for pupils with additional support needs in independent schools, and is due to both an increase in the number of places and the cost of placements.
Income	(59k) under recovered	Contributions from Other Bodies - (59k) under recovered	Schools - (59k) under recovered	The under recovery relates to reduced income received from Instrumental Music Service fees as a result of COVID-19.

South Lanarkshire Council

Education Resource - Total

Expenditure / Income Variance Trends 2021/2022

	REVISED ANNUAL BUDGET SLC 21/22 2	PERIOD 2 ESTIMATE TO DATE	PERIOD 2 ACTUAL TO DATE	PERIOD 2 VARIANCE AMOUNT	Over/ Under
EMPLOYEE COSTS					
TEACHERS BASIC	149,426	18,283	18,424	(141)	over
TEACHERS SUPERANNUATION	35,046	4,120	4,152	(32)	over
TEACHERS NI	16,302	1,959	1,974	(15)	over
DAILY TEACHERS BASIC	1,258	14	14	0	
TEACHERS TRAINING	217	16	16	0	
APT&C BASIC	56,753	6,750	6,637	113	under
APT&C SUPERANNUATION	10,423	1,237	1,261	(24)	over
APT&C NIC	4,190	497	462	35	under
SESSIONAL WORK	124	6	6	0	
TRAVEL AND SUBSISTANCE	258	3	3	0	
OTHER EMPLOYEE COSTS	216	23	23	0	
PENSION INCREASES	434	72	68	4	under
PREMATURE RETIRALS	4,660	777	780	(3)	over
ADDITIONAL PENSION COSTS	0	0	2	(2)	over
EMPLOYEE COSTS	279,307	33,757	33,822	(65)	over
PROPERTY COSTS					
RATES	15,351	0	0	0	
SCOTTISH WATER - METERED (DRAINAGE) CHARGES	638	70	70	0	
SCOTTISH WATER - METERED CHARGES	998	49	49	0	
RENT	246	28	28	0	
SERVICE CHARGE	33	24	24	0	
PROPERTY INSURANCE	480	0	0	0	
SECURITY COSTS	67	0	0	0	
REPAIRS & MAINTENANCE - INTERNAL CONTRACTOR	37	2	4	(2)	over
REPAIRS & MAINTENANCE - EXTERNAL CONTRACTOR	1	1	1	0	
ADAPTIONS - INTERNAL CONTRACTORS	50	17	18	(1)	over
ELECTRICITY - CONTRACT	3,758	15	15	0	
GAS	2,244	171	171	0	
HEATING OIL	71	9	9	0	
SOLID FUEL	187	24	24	0	
JANITOR SERVICE	74	1	1	0	
JANITORIAL SUPPLIES	33	0	0	0	
CLEANING CONTRACT	65	65	65	0	
CLEANING OUTWITH CONTRACT	17	0	0	0	
CLEANING AND JANITORIAL SUPPLIES AND EQUIPMENT	172	26	83	(57)	over
HEALTH & HYGIENE MATERIALS	127	1	1	0	
WINDOW CLEANING	6	0	0	0	
STEWARD SERVICE	1	0	0	0	
REFUSE UPLIFT	13	0	0	0	
OTHER PROPERTY COSTS	38	3	3	0	
OFFICE ACCOM-FACILITIES MANAGEMENT	4	4	4	0	
ACCOMMODATION RECHARGE TO USERS	882	0	0	0	
PROPERTY COSTS	25,593	510	570	(60)	over
SUPPLIES AND SERVICES					
COMPUTER EQUIPMENT PURCHASE	144	70	70	0	
COMPUTER EQUIPMENT RENTAL	1	0	0	0	
I.T. EQUIPMENT MAINT-CONTRACT	3,313	333	333	0	
I.T. ELECTRONIC MESSAGING	19	11	11	0	
EQUIPMENT, APPARATUS AND TOOLS	53	8	8	0	
AIDS FOR CLIENTS	115	4	4	0	
FURNITURE - OFFICE	1	0	0	0	
FURNITURE - GENERAL	108	27	27	0	
MATERIALS, APPARATUS AND EQUIPMENT	986	321	323	(2)	over
PUPIL EQUITY FUNDING	6,143	2	2	0	
SAC FUNDING	1,935	0	0	0	
LIBRARY/RESOURCE CENTRE MATERIALS	73	4	4	0	
PUBLICATIONS, JOURNALS, NEWSPAPERS ETC.	4	3	3	0	
TV LICENCES - EDUCATION	23	1	1	0	
FOODSTUFFS - GENERAL	5	1	1	0	
PROTECTIVE CLOTHING & UNIFORMS	11	6	7	(1)	over
LAUNDRY COSTS	2	0	0	0	
OTHER SUPPLIES AND SERVICES	10	0	0	0	
HEALTH AND SAFETY	70	0	0	0	
CATERING - CONTRACT	2,908	1	0	1	under
CATERING - OUTWITH CONTRACT	1	0	0	0	
CATERING - EXTERNAL	0	0	1	(1)	over
SUPPLIES AND SERVICES	15,925	792	795	(3)	over

South Lanarkshire Council

Education Resource - Total

Expenditure / Income Variance Trends 2021/2022

	REVISED ANNUAL BUDGET SLC 21/22 2	PERIOD 2 ESTIMATE TO DATE	PERIOD 2 ACTUAL TO DATE	PERIOD 2 VARIANCE AMOUNT	Over/ Under
TRANSPORT AND PLANT					
OTHER TRANSPORT COSTS	2	0	0	0	
INSURANCE	3	0	0	0	
FLEET SERVICE CHARGES - SCHEDULED MAINTENANCE	37	0	0	0	
FLEET SERVICE CHARGES - VEHICLE MAINTENANCE	27	2	3	(1)	over
FLEET SERVICE CHARGES - LEASING	52	0	0	0	
FLEET SERVICE CHARGES - ROAD FUND LICENCES/MOT	4	0	1	(1)	over
FLEET SERVICE CHARGES - FUEL	68	6	2	4	under
FLEET SERVICE CHARGES - DRIVERS	1,017	0	0	0	
FLEET SERVICE CHARGES - BUS ESCORTS	258	37	39	(2)	over
HIRE OF EXTERNAL VEHICLES	49	0	0	0	
HIRE OF SKIPS	0	0	1	(1)	over
PUPIL TRANSPORT-SPECIAL EDUCATIONAL NEEDS	4,011	121	121	0	
PUPIL TRANSPORT-S'CLYDE PASSENGER TRANSPORT	4,882	407	497	(90)	over
PUPIL TRANSPORT - OTHER	134	11	20	(9)	over
TRANSPORT AND PLANT	10,544	584	684	(100)	over
ADMINISTRATION					
PRINTING AND STATIONERY	297	57	57	0	
TELEPHONES	239	30	30	0	
MOBILE PHONES	5	0	0	0	
ADVERTISING - OTHER	11	0	0	0	
POSTAGES/COURIERS	74	8	8	0	
MEMBERSHIP FEES/SUBSCRIPTIONS	50	50	50	0	
INSURANCE	78	0	0	0	
MEDICAL COSTS	4	4	4	0	
HOSPITALITY / CIVIC RECOGNITION	2	2	2	0	
CONFERENCES - OFFICIALS (incl associated costs)	52	0	0	0	
TRAINING	99	20	20	0	
ADMINISTRATION	911	171	171	0	
PAYMENT TO OTHER BODIES					
OTHER COMMITTEES OF THE AUTHORITY	0	0	1	(1)	over
OTHER LOCAL AUTHORITIES	1,337	65	64	1	under
SCOTTISH QUALIFICATIONS AUTHORITY	1,563	1	1	0	
PAYMENTS TO VOLUNTARY ORGANISATIONS	5	0	0	0	
PAYMENTS TO OTHER BODIES	20,783	2,871	2,841	30	under
INDEPENDENT SCHOOL PLACES	3,507	313	392	(79)	over
CONTRACT SPEECH THERAPY	678	0	0	0	
SCHOOL ACTIVITIES	116	12	12	0	
RESEARCH GRANTS - EDUCATION	17	0	0	0	
PARENT COUNCILS (PREV.SCHOOL BOARDS)	28	0	0	0	
P.E. FACILITIES	104	0	0	0	
ACTIVITIES PROGRAMME	367	78	78	0	
COPYRIGHT AGREEMENT	115	70	70	0	
PAYMENT TO OTHER BODIES	28,620	3,410	3,459	(49)	over
PAYMENT TO CONTRACTORS					
PAYMENT TO PRIVATE CONTRACTOR	36,518	1,948	1,948	0	
PAYMENT TO CONTRACTORS	36,518	1,948	1,948	0	
TRANSFER PAYMENTS					
EDUCATION MAINTENANCE ALLOWANCE	121	121	121	0	
FOOTWEAR & CLOTHING GRANTS	1,621	14	14	0	
WORK EXPERIENCE	19	0	0	0	
TRANSFER PAYMENTS	1,761	135	135	0	

South Lanarkshire Council

Education Resource - Total

Expenditure / Income Variance Trends 2021/2022

	REVISED ANNUAL BUDGET SLC 21/22 2	PERIOD 2 ESTIMATE TO DATE	PERIOD 2 ACTUAL TO DATE	PERIOD 2 VARIANCE AMOUNT	Over/ Under
FINANCING CHARGES					
LEASING CHARGES - OPERATIONAL	62	0	0	0	
I.T. EQUIPMENT LEASING - CONTRACT	348	0	0	0	
FINANCING CHARGES	410	0	0	0	
TOTAL EXPENDITURE	399,589	41,307	41,584	(277)	over
INCOME					
GOVERNMENT GRANT - GAELIC EDUCATION	(170)	0	0	0	
GOVERNMENT GRANTS - OTHER EDUCATION GRANTS	(41,467)	(493)	(493)	0	
MILK SUBSIDIES FROM THE SCOTTISH OFFICE	(66)	0	0	0	
CONTRIBUTIONS FROM OTHER BODIES	(1,102)	(689)	(630)	(59)	under rec
FEES AND CHARGES - OTHER LOCAL AUTHORITIES	(770)	0	0	0	
PLAYGROUP ACCOMMODATION CHARGE	(25)	0	0	0	
EARLY YEARS FEES	(255)	(101)	(101)	0	
RENTAL INCOME	(20)	0	0	0	
COURSE FEES	(35)	0	0	0	
OTHER INCOME	(24)	(1)	(1)	0	
ACCOMMODATION INCOME FROM USERS	(883)	0	0	0	
INCOME	(44,817)	(1,284)	(1,225)	(59)	under rec
NET EXPENDITURE	354,772	40,023	40,359	(336)	over

Revenue Budget Monitoring Statement

Period Ended 21 May 2021 (No.2)

Finance and Corporate Resources

Service Departments :-

	Annual Budget	Forecast for Year	Annual Forecast Variance	Budget Proportion to 21/05/21	Actual to Period 2 to 21/05/21	Variance to 21/05/21
	£m	£m	£m	£m	£m	£m
Finance Services - Strategy	1.877	1.877	0.000	0.333	0.335	(0.002) over
Finance Services - Transactions	10.730	10.730	0.000	1.754	1.759	(0.005) over
Audit and Compliance Services	0.324	0.324	0.000	0.082	0.082	0.000
Information Technology Services	5.695	5.695	0.000	2.568	2.567	0.001 under
Communications and Strategy Services	0.884	0.884	0.000	0.228	0.221	0.007 under
Administration and Licensing Services	4.004	4.004	0.000	1.098	1.096	0.002 under
Personnel Services	8.406	8.406	0.000	0.896	0.899	(0.003) over
COVID-19	0.000	0.000	0.000	0.000	0.088	(0.088)
Total Finance and Corporate Resources	31.920	31.920	0.000	6.959	7.047	(0.088) over

Finance and Corporate Resources Variance Analysis 2021/22 (Period 2)

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Employee Costs	(106k) over	APT&C Basic / Superannuation / NI - (60k) over Pension Increases - (32k) over	IT Services - (40k) over Administration, Legal and Licensing Services - (27k) over Finance (Strategy) Services - (13k) over Finance (Transactions) Services - (6k) over Personnel Services - (9k) over	The overspends are due to lower than anticipated staff turnover across the Services. The overspends reflect the ongoing cost of early retirals and these are being managed within the overall budget.
Supplies and Services	(148k) over	Other Supplies and Services - (121k) over Free School Meals - COVID 19 - (31k) over	COVID-19 - (139k) over COVID 19 - (31k) over	The overspend relates to Spring Hardship payments, and is offset by an over recovery of income. The expenditure reflects Free School Meals provided during Easter. This will be funded by COVID-19 grant from the Scottish Government.
Administration Costs	(18k over)	Postages/Couriers - (35k) over	Communications and Strategy Services - (33k) over	The overspend is mainly due to additional work in relation to the Scottish Parliamentary elections, offset by an over-recovery of income.

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Income	142k over recovered	Non-Relevant Government Grant - 92k over recovered	COVID-19 - 92k over recovered	The over recovery relates to funding for Spring Hardship Payments and is offset by additional expenditure (see Supplies and Services).
		Contributions from Other Bodies - 51k over recovered	Finance (Transactions) Services - 36k over recovered	The over recovery relates to the receipt of Payment Deduction Project (PDP) income from the Department of Work and Pensions in relation to the recovery of Housing Benefit overpayments.
		Fees and Charges - Departments of the Authority - 44k over recovered	Communications and Strategy Services - 51k over recovered	The over recovery is mainly due to income from additional work in relation to the Scottish Parliamentary elections and is offset by additional expenditure (see Administration Costs).
		Other Income - (35k) under recovered	Finance (Transactions) Services - 24k under recovered	The under recovery relates to income from Housing benefit overpayments to council tenants being lower than anticipated to date.

Finance & Corporate Resources - Total

Expenditure / Income Variance Trends 2021/2022

	REVISED ANNUAL BUDGET SLC 21/22 2	PERIOD 2 ESTIMATE TO DATE	PERIOD 2 ACTUAL TO DATE	PERIOD 2 VARIANCE AMOUNT	Over/ Under
EMPLOYEE COSTS					
APT & C BASIC	23,363	2,851	2,921	(70)	over
APT & C OVERTIME	45	5	11	(6)	over
APT & C SUPERANNUATION	4,690	560	547	13	under
APT & C NIC	2,303	274	277	(3)	over
MANUAL BASIC	15	2	9	(7)	over
TRAVEL AND SUBSISTANCE	34	3	0	3	under
OTHER EMPLOYEE COSTS	2	0	0	0	
PENSION INCREASES	833	116	148	(32)	over
ADDITIONAL PENSION COSTS	0	0	4	(4)	over
EMPLOYEE COSTS	31,285	3,811	3,917	(106)	over
PROPERTY COSTS					
RATES	109	0	0	0	
SCOTTISH WATER - METERED CHARGES	9	0	1	(1)	over
RENT	50	5	9	(4)	over
SERVICE CHARGE	2	0	0	0	
FEU DUTIES	1	0	0	0	
PROPERTY INSURANCE	4	0	0	0	
SECURITY COSTS	103	1	0	1	under
REPAIRS & MAINTENANCE - INTERNAL CONTRATOR	1	0	(2)	2	under
REPAIRS & MAINTENANCE - EXTERNAL CONTRATOR	2	0	0	0	
ELECTRICITY - CONTRACT	440	32	18	14	under
GAS	14	1	0	1	under
FIXTURE & FITTINGS	1,936	143	143	0	
CLEANING AND JANITORIAL SUPPLIES AND EQUIPMENT	2	0	0	0	
REFUSE UPLIFT	2	0	0	0	
OTHER PROPERTY COSTS	17	0	0	0	
PROPERTY COSTS	2,692	182	169	13	under
SUPPLIES AND SERVICES					
COMPUTER EQUIPMENT PURCHASE	2,457	1,153	1,175	(22)	over
COMPUTER EQUIPMENT MAINTENANCE	2,643	1,045	1,033	12	under
I.T. EQUIPMENT MAINT - CONTRACT	647	142	116	26	under
I.T. ELECTRONIC MESSAGING	131	33	36	(3)	over
EQUIPMENT, APPARATUS AND TOOLS	204	2	0	2	under
SUPPLIES FOR CLIENTS	133	10	5	5	under
FURNITURE - OFFICE	0	0	2	(2)	over
MATERIALS	78	6	10	(4)	over
MATERIALS, APPARATUS AND EQUIPMENT	0	0	2	(2)	over
PUBLICATIONS, JOURNALS, NEWSPAPERS ETC.	6	0	0	0	
FOODSTUFFS - GENERAL	82	4	9	(5)	over
PROTECTIVE CLOTHING & UNIFORMS	7	0	1	(1)	over
OTHER SUPPLIES AND SERVICES	1,289	32	153	(121)	over
CATERING - OUTWITH CONTRACT	6	0	0	0	
OUTSOURCED MAIL	134	11	13	(2)	over
FREE SCHOOL MEALS - COVID 19	297	297	328	(31)	over
SUPPLIES AND SERVICES	8,114	2,735	2,883	(148)	over
TRANSPORT AND PLANT					
POOL CAR CHARGES - RENTAL	24	1	0	1	under
POOL CAR CHARGES - FUEL	5	0	0	0	
FLEET SERVICE CHARGES - VEHICLE MAINTENANCE	2	0	0	0	
FLEET SERVICE CHARGES - LEASING	5	0	0	0	
FLEET SERVICE CHARGES - ROAD FUND LICENCES/MOT	1	0	0	0	
FLEET SERVICE CHARGES - FUEL	2	0	0	0	
FLEET SERVICE CHARGES - DRIVERS	37	3	0	3	under
TRANSPORT AND PLANT	76	4	0	4	under

Finance & Corporate Resources - Total

Expenditure / Income Variance Trends 2021/2022

	REVISED ANNUAL BUDGET SLC 21/22 2	PERIOD 2 ESTIMATE TO DATE	PERIOD 2 ACTUAL TO DATE	PERIOD 2 VARIANCE AMOUNT	Over/ Under
ADMINISTRATION					
PRINTING AND STATIONERY	585	9	9	0	
TELEPHONES	1,488	291	280	11	under
MOBILE PHONES	393	4	5	(1)	over
ADVERTISING - RECRUITMENT	18	18	19	(1)	over
ADVERTISING - OF COUNCIL SERVICE AVAILABILITY	1	0	0	0	
ADVERTISING - OTHER	139	10	7	3	under
POSTAGES/COURIERS	841	82	117	(35)	over
MEMBERSHIP FEES/SUBSCRIPTIONS	226	183	188	(5)	over
INSURANCE	139	0	0	0	
MEDICAL COSTS	141	26	26	0	
LEGAL EXPENSES	218	11	5	6	under
HOSPITALITY / CIVIC RECOGNITION	30	2	0	2	under
GIRO BANK AGENCY FEES	2	0	0	0	
PAYPOINT AGENCY FEES	101	8	9	(1)	over
SECURITY UPLIFT FEES	6	1	1	0	
OTHER ADMIN COSTS	289	112	110	2	under
MEMBERS ALLOWANCES	1,720	204	199	5	under
CONFERENCES - MEMBERS (incl associated costs)	9	1	0	1	under
CONFERENCES - OFFICIALS (incl associated costs)	9	0	0	0	
TRAINING	763	36	41	(5)	over
INTERNAL SUPPORT SERVICES ALLOCATION	42	0	0	0	
ADMINISTRATION	7,160	998	1,016	(18)	over
PAYMENT TO OTHER BODIES					
GRANTS TO VOLUNTARY ORGANISATIONS	678	131	123	8	under
PAYMENTS TO OTHER BODIES	6,122	4,209	4,216	(7)	over
EXTERNAL AUDIT FEES	516	0	0	0	
PRIVATE INDIVIDUALS - GENERAL	8	1	0	1	under
PAYMENT TO OTHER BODIES	7,324	4,341	4,339	2	under
PAYMENT TO CONTRACTORS					
PAYMENT TO PRIVATE CONTRACTOR	40	3	3	0	
PAYMENT TO EXTERNAL CONSULTANTS / PROFESSIONAL SERVICES	231	2	0	2	under
PAYMENT TO CONTRACTORS	271	5	3	2	under
TRANSFER PAYMENTS					
RENT ALLOWANCE	27,581	2,091	2,091	0	
RENT REBATES	40,961	3,374	3,374	0	
TRANSFER PAYMENTS	68,542	5,465	5,465	0	
FINANCING CHARGES					
LEASING CHARGES - OPERATIONAL	1	0	0	0	
I.T. EQUIPMENT LEASING-CONTRACT	1,042	289	268	21	under
FINANCING CHARGES	1,043	289	268	21	under
TOTAL EXPENDITURE	126,507	17,830	18,060	(230)	over

Finance & Corporate Resources - Total

Expenditure / Income Variance Trends 2021/2022

	REVISED ANNUAL BUDGET SLC 21/22 2	PERIOD 2 ESTIMATE TO DATE	PERIOD 2 ACTUAL TO DATE	PERIOD 2 VARIANCE AMOUNT	Over/ Under
INCOME					
NON RELEVANT GOVERNMENT GRANT	(4,379)	(4,379)	(4,471)	92	over rec
STATUTORY ADDITIONS - COST OF COLLECTION	(740)	0	0	0	
RENT REBATES SUBSIDY	(37,091)	(3,125)	(3,125)	0	
RENT ALLOWANCE SUBSIDY	(27,067)	(1,975)	(1,975)	0	
DWP SUBSIDY	(1,268)	(87)	(87)	0	
CONTRIBUTIONS FROM DEVELOPMENT AGENCIES	(120)	(34)	(32)	(2)	under rec
CONTRIBUTIONS FROM OTHER BODIES	0	0	(51)	51	over rec
LOTTERY GRANTS	0	0	(4)	4	over rec
ESF GRANT	(40)	0	0	0	
SALES - GENERAL	(90)	(5)	0	(5)	under rec
SALES - OTHER BODIES	(719)	(17)	(17)	0	
SALES - DEPARTMENTS OF THE AUTHORITY	(32)	(2)	(1)	(1)	under rec
FEES AND CHARGES - GENERAL	(4,304)	(282)	(283)	1	over rec
CHARGES TO HEALTH BOARDS	(38)	0	0	0	
FEES AND CHARGES - OTHER BODIES	(236)	(16)	(7)	(9)	under rec
FEES AND CHARGES - DEPARTMENTS OF THE AUTHORITY	(2,953)	(128)	(172)	44	over rec
RENTAL INCOME	(2)	0	0	0	
HOME LOANS REPAYMENTS	(17)	0	0	0	
BIRTH REGISTRATION	(36)	(3)	(2)	(1)	under rec
DEATH REGISTRATION	(71)	(3)	(4)	1	over rec
MARRIAGE STATUTORY FEES	(98)	(3)	(11)	8	over rec
EXTRACT ISSUE	(96)	(12)	(12)	0	
MARRIAGES	(75)	(8)	(7)	(1)	under rec
CITIZENSHIP CEREMONIES	(10)	(1)	(1)	0	
NATIONAL CHECKING SERVICE	(71)	(5)	0	(5)	under rec
OTHER INCOME	(8,362)	(786)	(751)	(35)	under rec
REALLOCATION OF CENTRAL SUPPORT COSTS	(6,492)	0	0	0	
REALLOCATION OF SUPPORT COSTS	(180)	0	0	0	
INCOME	(94,587)	(10,871)	(11,013)	142	over rec
NET EXPENDITURE	31,920	6,959	7,047	(88)	over

Revenue Budget Monitoring Statement

Period Ended 21 May 2021 (No.2)

Housing and Technical Resources

Service Departments :-

Housing Services

Property Services

COVID-19

Total Housing and Technical Resources

Annual Budget	Forecast for Year	Annual Forecast Variance	Budget Proportion to 21/05/21	Actual to Period 2 to 21/05/21	Variance to 21/05/21
£m	£m	£m	£m	£m	£m
8.234	8.234	0.000	2.777	2.777	0.000
8.125	8.125	0.000	2.518	2.518	0.000
0.000	0.000	0.000	0.000	0.070	(0.070)
16.359	16.359	0.000	5.295	5.365	(0.070) over

Housing and Technical Resources (excl HRA) Variance Analysis 2021/22 (Period 2)

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Employee Costs	106k under	APT&C Basic / Overtime / Superannuation / National Insurance - 122k under	Property Services - 141k under	The variance relates to vacancies which are actively being recruited or being held whilst service requirements are determined.
Property Costs	(79k) over	Rent - (44k) over	COVID-19 - (42k) over	The overspend relates to the cost for additional temporary accommodation to meet increased demand as a result of COVID-19.
Supplies and Services	432k under	Materials - 417k under	Property Services - 417k under	Expenditure on materials varies depending on the current workload demands and timing of works on a wide variety of capital and revenue works. These are currently lower due to COVID-19.
Payment to Other Bodies	(66k over)	Payment to Other Bodies - (83k) over	COVID-19 - (65k) over	This relates to payments for additional temporary accommodation required during COVID emergency and is offset by an over recovery of income.

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Payments to Contractors	920k under	Payments to Private Contractors - 950k under	Property Services - 950k 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. These are lower due to COVID-19.
Income	(1,404k) under recovered	<p>Rental Income - 52k over recovered</p> <p>Recovery from Capital - (1,261k) under recovered</p>	<p>COVID-19 - 52k over recovered</p> <p>Property Services - (1,261k) under recovered</p>	<p>The over recovery relates to income for the provision of additional temporary accommodation to meet increased demand as a result of COVID-19. This partially offsets additional expenditure on Property Costs and Payment to Other Bodies above.</p> <p>The level of income recovered varies depending on the current workload and the timing of a wide variety of major capital projects and is offset by a reduction in expenditure. These are lower due to COVID-19. The income to date includes a recharge to the HRA and capital for fixed costs of the Project Services.</p>

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Income (cont)		Recharges - Departments of the Authority - (153k) under recovered	Property Services - (153k) under recovered	The level of income recovered varies depending on the current workload and the timing of a wide variety of revenue works and is offset by a reduction in expenditure. These are lower due to COVID-19. The income to date includes a recharge to the HRA and capital for the fixed costs of the Internal Property Services contractor.

South Lanarkshire Council

Housing & Technical Resources - Total

Expenditure / Income Variance Trends 2020/21

	REVISED ANNUAL BUDGET 2021/22	PERIOD 2 ESTIMATE TO DATE	PERIOD 2 ACTUAL TO DATE	PERIOD 2 VARIANCE AMOUNT	Over/ Under
EMPLOYEE COSTS					
APT & C BASIC	14,483	1,720	1,644	76	under
APT & C OVERTIME	181	21	16	5	under
APT & C SUPERANNUATION	2,805	334	308	26	under
APT & C NIC	1,508	180	165	15	under
MANUAL BASIC	17,537	2,081	2,076	5	under
MANUAL OVERTIME	545	65	68	(3)	over
MANUAL SUPERANNUATION	3,376	401	396	5	under
MANUAL NIC	1,768	210	215	(5)	over
TRAVEL AND SUBSISTANCE	27	1	1	0	-
OTHER EMPLOYEE COSTS	(27)	(3)	(7)	4	under
PENSION INCREASES	602	78	100	(22)	over
ADDITIONAL PENSION COSTS	13	0	0	0	-
EMPLOYEE COSTS	42,818	5,088	4,982	106	under
PROPERTY COSTS					
RATES	2,126	3	0	3	under
SCOTTISH WATER - UNMETERED CHARGES	12	2	4	(2)	over
SCOTTISH WATER - METERED CHARGES	239	17	24	(7)	over
RENT	1,257	560	604	(44)	over
SERVICE CHARGE	123	60	60	0	-
FACTORING CHARGES	9	0	(1)	1	under
OTHER ACCOMMODATION COSTS	2,577	1,745	1,745	0	-
BED AND BREAKFAST	27	3	0	3	under
PROPERTY INSURANCE	295	0	1	(1)	over
SECURITY COSTS	325	20	11	9	under
GROUND MAINTENANCE	52	0	1	(1)	over
GROUNDS MAINTENANCE ADDITIONAL WORKS	10	1	1	0	-
REPAIRS & MAINTENANCE - INTERNAL CONTRACTOR	2,803	179	183	(4)	over
LIFE CYCLE MAINTENANCE	3,558	43	43	0	-
REPAIRS & MAINTENANCE - EXTERNAL CONTRACTOR	380	14	20	(6)	over
HOUSING - RENT FREE ACCOMMODATION	0	0	1	(1)	over
HOUSING - RENT W/O UNLET PERIODS	667	59	73	(14)	over
HOUSING - RENT W/O BAD PERIODS	796	14	14	0	-
ELECTRICITY - CONTRACT	886	8	17	(9)	over
ELECTRICITY - NON CONTRACT	24	2	1	1	under
GAS	238	20	30	(10)	over
HEATING OIL	12	1	1	0	-
FIXTURE & FITTINGS	720	138	138	0	-
JANITOR SERVICE	164	164	152	12	under
CLEANING CONTRACT	355	242	253	(11)	over
CLEANING MATERIALS	10	1	0	1	under
WINDOW CLEANING	3	0	0	0	-
PEST CONTROL	6	0	0	0	-
REFUSE UPLIFT	404	10	4	6	under
REMOVAL & STORAGE COSTS	43	17	17	0	-
OTHER PROPERTY COSTS	505	67	66	1	under
OFFICE ACCOM-FACILITIES MANAGEMENT	1,113	185	191	(6)	over
ACCOMMODATION RECHARGE TO USERS	33	6	6	0	-
PROPERTY COSTS	19,772	3,581	3,660	(79)	over

South Lanarkshire Council

Housing & Technical Resources - Total

Expenditure / Income Variance Trends 2020/21

	REVISED ANNUAL BUDGET 2021/22	PERIOD 2 ESTIMATE TO DATE	PERIOD 2 ACTUAL TO DATE	PERIOD 2 VARIANCE AMOUNT	Over/ Under
SUPPLIES AND SERVICES					
COMPUTER EQUIPMENT PURCHASE	471	63	54	9	under
COMPUTER EQUIPMENT MAINTENANCE	6	0	0	0	-
I.T. EQUIPMENT MAINT-CONTRACT	222	11	0	11	under
EQUIPMENT, APPARATUS AND TOOLS	46	4	1	3	under
ADAPTATIONS FOR CLIENTS	501	39	39	0	-
FURNITURE - OFFICE	0	0	5	(5)	over
FURNITURE - GENERAL	0	0	1	(1)	over
FURNISHINGS	0	0	1	(1)	over
MATERIALS	12,806	1,278	861	417	under
AUDIO VISUAL	10	1	0	1	under
PUBLICATIONS, JOURNALS, NEWSPAPERS ETC.	2	0	0	0	-
TV LICENCES - EDUCATION	1	0	1	(1)	over
FOODSTUFFS - GENERAL	3	0	0	0	-
PROTECTIVE CLOTHING & UNIFORMS	45	3	6	(3)	over
OTHER SUPPLIES AND SERVICES	57	3	0	3	under
CATERING - CONTRACT	1	0	0	0	-
DELIVERY CHARGE	0	0	1	(1)	over
SUPPLIES AND SERVICES	14,171	1,402	970	432	under
TRANSPORT AND PLANT					
PURCHASE OF PLANT	125	9	9	0	-
POOL CAR RECHARGE - RENTAL CHARGE	98	2	0	2	under
POOL CAR RECHARGE - FUEL	26	0	0	0	-
POOL CAR RECHARGE - ADDITIONAL CHARGES	1	0	0	0	-
TRANSPORT INSURANCE	44	3	0	3	under
PLANT SERVICES	7	1	0	1	under
FLEET SERVICE CHARGES VEHICLE MAINTENANCE	334	40	42	(2)	over
FLEET SERVICE CHARGES UNSCHEDULED LABOUR	1	0	0	0	-
FLEET SERVICE CHARGES PLANT MAINTENANCE	7	1	0	1	under
FLEET SERVICE CHARGES ASSET MODIFICATIONS	15	2	0	2	under
FLEET SERVICE CHARGES LEASING	1,397	3	13	(10)	over
FLEET SERVICE CHARGES HIRED VEHICLES	201	7	0	7	under
FLEET SERVICE CHARGES CONTRACT HIRE	48	2	0	2	under
FLEET SERVICE CHARGES ROAD FUND LICENCES/MOT	116	13	12	1	under
FLEET SERVICE CHARGES FUEL	792	62	70	(8)	over
HIRE OF EXTERNAL PLANT	257	20	19	1	under
HIRE OF SCAFFOLDING	1,077	82	58	24	under
HIRE OF SKIPS	33	2	17	(15)	over
TAXI CHARGES - CONTRACTED	11	1	1	0	-
TRANSPORT AND PLANT	4,590	250	241	9	under
ADMINISTRATION					
PRINTING AND STATIONERY	90	6	7	(1)	over
TELEPHONES	94	7	14	(7)	over
MOBILE PHONES	36	2	0	2	under
ADVERTISING - OF COUNCIL SERVICE AVAILABILITY	7	0	0	0	-
ADVERTISING - OTHER	6	0	0	0	-
POSTAGES/COURIERS	21	2	2	0	-
MEMBERSHIP FEES/SUBSCRIPTIONS	16	0	2	(2)	over
INSURANCE	217	13	0	13	under
MEDICAL COSTS	43	3	2	1	under
LEGAL EXPENSES	16	0	0	0	-
PETTY OUTLAYS	13	1	1	0	-
OTHER ADMIN COSTS	12	0	0	0	-
INTERNAL SUPPORT SERVICES ALLOCATION	457	47	47	0	-
CENTRAL ADMINISTRATION	2,749	211	211	0	-
ADMINISTRATION	3,777	292	286	6	under

South Lanarkshire Council

Housing & Technical Resources - Total

Expenditure / Income Variance Trends 2020/21

	REVISED ANNUAL BUDGET 2021/22	PERIOD 2 ESTIMATE TO DATE	PERIOD 2 ACTUAL TO DATE	PERIOD 2 VARIANCE AMOUNT	Over/ Under
PAYMENT TO OTHER BODIES					
OTHER COMMITTEES OF THE AUTHORITY	2,554	218	218	0	-
PAYMENTS TO OTHER BODIES	730	112	195	(83)	over
SUPPORTING PEOPLE INTERNAL PROVIDER	1,119	186	186	0	-
SUPPORTING PEOPLE EXTERNAL PROVIDER	677	97	92	5	under
HOUSING ADMINISTRATION	1,170	180	180	0	-
ASSISTANCE TO HOME OWNERS	1,860	66	53	13	under
PRIVATE INDIVIDUALS - GENERAL	150	0	1	(1)	over
PAYMENT TO OTHER BODIES	8,260	859	925	(66)	over
PAYMENT TO CONTRACTORS					
PAYMENT TO PRIVATE CONTRACTOR	18,462	1,608	658	950	under
PAYMENT TO EXTERNAL CONSULTANTS	231	15	45	(30)	over
PAYMENT TO CONTRACTORS	18,693	1,623	703	920	under
FINANCING CHARGES					
I.T. EQUIPMENT LEASING-CONTRACT	152	6	0	6	under
INTEREST ON REVENUE BALANCES	2	0	0	0	-
FINANCING CHARGES	154	6	0	6	under
TOTAL EXPENDITURE	112,235	13,101	11,767	1,334	under
INCOME					
SALES - DEPARTMENTS OF THE AUTHORITY	(460)	0	0	0	-
FEES AND CHARGES - GENERAL	(580)	(51)	(30)	(21)	under rec
FEES AND CHARGES - DEPARTMENTS OF THE AUTHORITY	(46)	0	0	0	-
RENTAL INCOME	(4,625)	(530)	(511)	(19)	under rec
HOUSE RENTS	(5,566)	(451)	(503)	52	over rec
OTHER INCOME	(3,130)	(213)	(211)	(2)	under rec
REALLOCATION OF CENTRAL SUPPORT COSTS	(876)	0	0	0	-
REALLOCATION OF SUPPORT COSTS	(2,240)	(126)	(134)	8	over rec
RECOVERY FROM CAPITAL	(40,594)	(3,621)	(2,360)	(1,261)	under rec
RECHARGES - DEPARTMENTS OF THE AUTHORITY	(37,660)	(2,806)	(2,653)	(153)	under rec
MANUAL RECHARGES - DEPARTMENTS OF THE AUTHORITY	(99)	(8)	0	(8)	under rec
INCOME	(95,876)	(7,806)	(6,402)	(1,404)	under rec
NET EXPENDITURE	16,359	5,295	5,365	(70)	over

Housing and Technical Resources - HRA Variance Analysis 2021/22 (Period 2)

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Employee Costs	41k under	APT&C Basic / Overtime / Superannuation / National Insurance 49k under	HRA	The variance relates to vacancies, which are being actively recruited or being held whilst service requirements are determined.
Income	(32k) under recovered	House Rents - (37k) under recovered	HRA	The rental income budget assumed additional new build properties would be completed during 2020/2021 but completions were delayed due to COVID-19, resulting in lower than anticipated rental income.

South Lanarkshire Council

Housing & Technical Resources - HRA

Expenditure / Income Variance Trends 2020/21

	REVISED ANNUAL BUDGET 2020/21	PERIOD 2 ESTIMATE TO DATE	PERIOD 2 ACTUAL TO DATE	PERIOD 2 VARIANCE AMOUNT	Over/ Under
EMPLOYEE COSTS					
APT & C BASIC	10,811	1,283	1,243	40	under
APT & C OVERTIME	79	9	12	(3)	over
APT & C SUPERANNUATION	1,919	228	225	3	under
APT & C NIC	1,023	121	112	9	under
MANUAL BASIC	0	0	3	(3)	over
TRAVEL AND SUBSISTANCE	39	5	0	5	under
PENSION INCREASES	219	26	36	(10)	over
EMPLOYEE COSTS	14,090	1,672	1,631	41	under
PROPERTY COSTS					
RATES	77	0	0	0	-
SCOTTISH WATER - UNMETERED CHARGES	4	0	2	(2)	over
SCOTTISH WATER - METERED CHARGES	8	1	0	1	under
RENT	6	0	0	0	-
SERVICE CHARGE	65	0	3	(3)	over
OTHER ACCOMMODATION COSTS	31	0	0	0	-
PROPERTY INSURANCE	923	0	0	0	-
SECURITY COSTS	55	4	0	4	under
GROUND MAINTENANCE	4,257	0	0	0	-
REPAIRS & MAINTENANCE - INTERNAL CONTRACTOR	30,195	2,074	2,074	0	-
LIFE CYCLE MAINTENANCE	0	0	1	(1)	over
REPAIRS & MAINTENANCE - EXTERNAL CONTRACTOR	877	93	93	0	-
HOUSING - RENT FREE ACCOMMODATION	155	20	25	(5)	over
SOLID FUEL HEATING MAINTENANCE	0	0	1	(1)	over
HOUSING - RENT W/O UNLET PERIODS	2,293	365	365	0	-
HOUSING - RENT W/O BAD PERIODS	6,922	128	128	0	-
ASBESTOS	139	25	25	0	-
ELECTRICITY - CONTRACT	917	46	43	3	under
GAS	301	48	49	(1)	over
HEATING OIL	54	4	5	(1)	over
SOLID FUEL	4	0	1	(1)	over
FIXTURE & FITTINGS	58	7	11	(4)	over
JANITOR SERVICE	29	29	30	(1)	over
CLEANING CONTRACT	386	386	396	(10)	over
CLEANING MATERIALS	60	7	4	3	under
WINDOW CLEANING	16	1	1	0	-
PEST CONTROL	122	21	21	0	-
REFUSE UPLIFT	4	0	0	0	-
REMOVAL & STORAGE COSTS	14	2	3	(1)	over
OTHER PROPERTY COSTS	49	4	3	1	under
PROPERTY COSTS	48,021	3,265	3,284	(19)	over
SUPPLIES AND SERVICES					
COMPUTER EQUIPMENT PURCHASE	566	77	77	0	-
I.T. EQUIPMENT MAINT-CONTRACT	209	0	0	0	-
I.T. ELECTRONIC MESSAGING	0	0	1	(1)	over
EQUIPMENT, APPARATUS AND TOOLS	13	2	0	2	under
SUPPLIES FOR CLIENTS	0	0	1	(1)	over
FURNITURE - OFFICE	10	1	1	0	-
FOODSTUFFS - GENERAL	6	1	0	1	under
PROTECTIVE CLOTHING & UNIFORMS	12	1	0	1	under
LAUNDRY COSTS	16	2	2	0	-
OTHER SUPPLIES AND SERVICES	32	8	8	0	-
HEALTH AND SAFETY	15	2	0	2	under
SUPPLIES AND SERVICES	879	94	90	4	under

South Lanarkshire Council

Housing & Technical Resources - HRA

Expenditure / Income Variance Trends 2020/21

	REVISED ANNUAL BUDGET 2020/21	PERIOD 2 ESTIMATE TO DATE	PERIOD 2 ACTUAL TO DATE	PERIOD 2 VARIANCE AMOUNT	Over/ Under
TRANSPORT AND PLANT					
POOL CAR RECHARGE - RENTAL CHARGE	26	2	0	2	under
POOL CAR RECHARGE - FUEL	6	0	0	0	-
POOL CAR RECHARGE - ADDITIONAL CHARGES	1	0	0	0	-
FLEET SERVICE CHARGES VEHICLE MAINTENANCE	23	2	2	0	-
FLEET SERVICE CHARGES UNSCHEDULED LABOUR	1	0	0	0	-
FLEET SERVICE CHARGES LEASING	71	5	6	(1)	over
FLEET SERVICE CHARGES HIRED VEHICLES	34	3	0	3	under
FLEET SERVICE CHARGES ROAD FUND LICENCES/MOT	8	1	1	0	-
FLEET SERVICE CHARGES FUEL	21	2	2	0	-
STORAGE	4	0	0	0	-
TRANSPORT AND PLANT	195	15	11	4	under
ADMINISTRATION					
PRINTING AND STATIONERY	61	7	11	(4)	over
BULK PRINTING	53	4	0	4	under
TELEPHONES	84	6	12	(6)	over
MOBILE PHONES	27	2	0	2	under
ADVERTISING - OF COUNCIL SERVICE AVAILABILITY	22	0	0	0	-
ADVERTISING - OTHER	12	1	0	1	under
POSTAGES/COURIERS	132	8	8	0	-
MEMBERSHIP FEES/SUBSCRIPTIONS	38	19	19	0	-
MEDICAL COSTS	25	3	3	0	-
LEGAL EXPENSES	61	6	1	5	under
PETTY OUTLAYS	4	0	0	0	-
GIRO BANK AGENCY FEES	9	1	0	1	under
PAYPOINT AGENCY FEES	49	6	4	2	under
INTERNET AGENCY FEES	6	1	0	1	under
OTHER ADMIN COSTS	16	2	3	(1)	over
CONFERENCES - OFFICIALS	7	1	0	1	under
TRAINING	0	0	3	(3)	over
INTERNAL SUPPORT SERVICES ALLOCATION	5,039	0	0	0	-
ADMINISTRATION	5,645	67	64	3	under
PAYMENT TO OTHER BODIES					
OTHER COMMITTEES OF THE AUTHORITY	2,964	301	301	0	-
GRANTS TO VOLUNTARY ORGANISATIONS	3	0	0	0	-
PAYMENTS TO VOLUNTARY ORGANISATIONS	31	0	0	0	-
PAYMENTS TO OTHER BODIES	32	0	0	0	-
PAYMENT TO OTHER BODIES	3,030	301	301	0	-
PAYMENT TO CONTRACTORS					
PAYMENT TO TRADING SERVICES CONTRACTOR	0	0	1	(1)	over
PAYMENT TO PRIVATE CONTRACTOR	80	0	0	0	-
PAYMENT TO EXTERNAL CONSULTANTS	20	0	0	0	-
PAYMENT TO CONTRACTORS	100	0	1	(1)	over
FINANCING CHARGES					
INTEREST-DEBT CHARGES	17,641	0	0	0	-
I.T. EQUIPMENT LEASING-CONTRACT	67	0	0	0	-
CFCR	19,637	5,720	5,720	0	-
INTEREST ON REVENUE BALANCES	(67)	0	0	0	-
FINANCING CHARGES	37,278	5,720	5,720	0	-
TOTAL EXPENDITURE	109,238	11,134	11,102	32	under

South Lanarkshire Council

Housing & Technical Resources - HRA

Expenditure / Income Variance Trends 2020/21

	REVISED ANNUAL BUDGET 2020/21	PERIOD 2 ESTIMATE TO DATE	PERIOD 2 ACTUAL TO DATE	PERIOD 2 VARIANCE AMOUNT	Over/ Under
INCOME					
SALES - DEPARTMENTS OF THE AUTHORITY	(1,169)	(180)	(180)	0	-
FEES AND CHARGES - GENERAL	(4,523)	(412)	(412)	0	-
RENTAL INCOME	(460)	0	0	0	-
HOUSE RENTS	(97,613)	(8,098)	(8,061)	(37)	under rec
LOCK UP RENTS	(2,533)	(634)	(634)	0	-
COMMISSION	(216)	0	0	0	-
INSURANCE RECOVERIES	(250)	0	(5)	5	over rec
OTHER INCOME	(1,705)	(220)	(220)	0	-
REALLOCATION OF SUPPORT COSTS	(717)	0	0	0	-
YEAR END T/FER TO BALANCE SHEET	(52)	0	0	0	-
INCOME	(109,238)	(9,544)	(9,512)	(32)	under rec
NET EXPENDITURE	0	1,590	1,590	0	-

Revenue Budget Monitoring Statement

Period Ended 21 May 2021 (No.2)

Social Work Resources

Service Departments :-

	Annual Budget £m	Forecast for Year £m	Annual Forecast Variance £m	Budget Proportion to 21/05/21 £m	Actual to Period 2 to 21/05/21 £m	Variance to 21/05/21 £m
Performance and Support	7.903	7.903	0.000	0.977	0.956	0.021 under
Children and Families	34.380	34.380	0.000	3.939	3.944	(0.005) over
Adults and Older People	131.940	131.940	0.000	13.889	13.886	0.003 under
Justice and Substance Misuse	1.585	1.585	0.000	0.214	0.214	0.000
COVID-19	0.000	0.000	0.000	0.000	0.213	(0.213)
Total Finance and Corporate Resources	175.808	175.808	0.000	19.019	19.213	(0.194) over

Social Work Resources Variance Analysis 2021/22 (Period 2)

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Employee Costs	(1,734k) over	Admin and Clerical Staff - (1,533k)	COVID-19 - (1,561k) over	This overspend relates to the £500 thank you payment made to all eligible social care staff and is offset by the over recovery of income.
		Managerial Support Specialist - (58k) over	Adults and Older People - (87k) over	The overspend is a result of turnover being less than anticipated to date and also additional posts to meet service improvements within Home Care.
		Hospital Social Workers - 61k under	Adults and Older People - 61k under	This underspend relates to vacancies and is offset by an under recovery of income.
		Care Staff - (118k) over	COVID-19 - (116k) over	These costs relate to the response to COVID-19 to maintain existing service delivery and to support hospital discharge.
		Home Carers - (52k) over	COVID-19 - (54k)	These costs relate to additional staffing costs in the response to COVID-19 to maintain existing service delivery.

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Payment to Other Bodies	(47k) over	Social Work - Foster Parents - (50k) over	Children and Families - (50k) over	This overspend is the result of the continuing use of external foster placements arising from permanent fostering placements for children and young people.
Payments to Contractors	(355k) over	Long Term Care - (355k) over	COVID-19 - (350k) over	This mainly relates to external school and residential placements that have been made as a result of the breakdown of arrangements within the community as a result of COVID-19.
Income	1,927k over recovered	Charges to Health Boards - 1,907k over recovered	COVID-19 - 1,907k over recovered	This over recovery of income offsets the expenditure incurred in response to COVID-19, including the overspend Employee Costs in relation to the £500 thank you payment for eligible social care staff.

South Lanarkshire Council

Social Work Resources - Total

Expenditure / Income Variance Trends 2021/2022

	REVISED ANNUAL BUDGET SLC 21/22 2	PERIOD 2 ESTIMATE TO DATE	PERIOD 2 ACTUAL TO DATE	PERIOD 2 VARIANCE AMOUNT	Over/ Under
EMPLOYEE COSTS					
ADMIN & CLERICAL STAFF - APT&C BASIC	4,629	542	1,906	(1,364)	over
ADMIN & CLERICAL STAFF - APT&C SUPERANNUATION	815	96	93	3	under
ADMIN & CLERICAL STAFF - APT&C NIC	314	36	208	(172)	over
MANAGERIAL SUPPORT SPECIALIST STAFF BASIC	19,385	2,052	2,091	(39)	over
MANAGERIAL SUPPORT SPECIALIST STAFF OVERTIME	49	5	16	(11)	over
MANAGERIAL SUPPORT SPECIALIST STAFF SUPERANNUATION	3,092	369	379	(10)	over
MANAGERIAL SUPPORT SPECIALIST STAFF NIC	1,717	204	202	2	under
BASIC GRADE SOCIAL WORKERS BASIC	11,250	1,344	1,310	34	under
BASIC GRADE SOCIAL WORKERS OVERTIME	44	4	5	(1)	over
BASIC GRADE SOCIAL WORKERS SUPERANNUATION	2,015	241	242	(1)	over
BASIC GRADE SOCIAL WORKERS NIC	1,155	139	128	11	under
HOSPITAL SOCIAL WORKERS BASIC	399	47	0	47	under
HOSPITAL SOCIAL WORKERS SUPERANNUATION	75	9	0	9	under
HOSPITAL SOCIAL WORKERS NIC	40	5	0	5	under
INSTRUCTORS BASIC	1,517	160	163	(3)	over
INSTRUCTORS SUPERANNUATION	258	27	30	(3)	over
INSTRUCTORS NIC	129	14	13	1	under
CARE STAFF - APT&C BASIC	16,653	1,870	1,958	(88)	over
CARE STAFF - APT&C OVERTIME	351	25	55	(30)	over
CARE STAFF - APT&C SUPERANNUATION	2,901	343	353	(10)	over
CARE STAFF - APT&C NIC	1,402	155	145	10	under
HOME CARERS BASIC	18,370	2,180	2,212	(32)	over
HOME CARERS OVERTIME	1,234	48	97	(49)	over
HOME CARERS SUPERANNUATION	3,293	391	392	(1)	over
HOME CARERS NIC	1,566	186	156	30	under
TRAVEL AND SUBSISTENCE	375	0	20	(20)	over
OTHER EMPLOYEE COSTS	1,935	53	27	26	under
PENSION INCREASES	325	54	49	5	under
ADDITIONAL PENSION COSTS	0	0	14	(14)	over
EMPLOYEE COSTS	95,288	10,599	12,264	(1,665)	over
PROPERTY COSTS					
RATES	392	0	3	(3)	over
SCOTTISH WATER - UNMETERED CHARGES	42	4	6	(2)	over
SCOTTISH WATER - METERED CHARGES	161	12	10	2	under
RENT	411	1	1	0	
SERVICE CHARGE	0	0	1	(1)	over
PROPERTY INSURANCE	31	0	0	0	
SECURITY COSTS	74	6	6	0	
GROUND MAINTENANCE	3	0	0	0	
REPAIRS & MAINTENANCE - INTERNAL CONTRACTOR	0	0	1	(1)	over
REPAIRS & MAINTENANCE - EXTERNAL CONTRACTOR	59	1	2	(1)	over
ADAPTIONS - INTERNAL CONTRACTORS	0	0	1	(1)	over
ELECTRICITY - CONTRACT	462	0	0	0	
GAS	352	23	25	(2)	over
JANITOR SERVICE	36	36	36	0	
CLEANING CONTRACT	276	262	292	(30)	over
CLEANING AND JANITORIAL SUPPLIES AND EQUIPMENT	112	5	13	(8)	over
HEALTH & HYGIENE MATERIALS	3	0	1	(1)	over
WINDOW CLEANING	12	1	0	1	under
PEST CONTROL	1	0	0	0	
REFUSE UPLIFT	35	3	3	0	
REMOVAL & STORAGE COSTS	0	0	1	(1)	over
OTHER PROPERTY COSTS	123	18	11	7	under
PROPERTY COSTS	2,585	372	413	(41)	over

South Lanarkshire Council

Social Work Resources - Total

Expenditure / Income Variance Trends 2021/2022

	REVISED ANNUAL BUDGET SLC 21/22 2	PERIOD 2 ESTIMATE TO DATE	PERIOD 2 ACTUAL TO DATE	PERIOD 2 VARIANCE AMOUNT	Over/ Under
SUPPLIES AND SERVICES					
COMPUTER EQUIPMENT PURCHASE	326	96	97	(1)	over
COMPUTER EQUIPMENT MAINTENANCE	87	4	0	4	under
I.T. EQUIPMENT MAINT-CONTRACT	185	16	15	1	under
I.T. ELECTRONIC MESSAGING	246	47	53	(6)	over
EQUIPMENT, APPARATUS AND TOOLS	137	14	13	1	under
SMALL TOOLS	2	0	0	0	
AIDS & ADAPTIONS	2,275	41	50	(9)	over
SUPPLIES FOR CLIENTS	397	44	31	13	under
FURNITURE - OFFICE	0	0	1	(1)	over
FURNITURE - GENERAL	0	0	14	(14)	over
FURNISHINGS (INCL. CROCKERY & LINEN)	23	2	1	1	under
MATERIALS	11	0	2	(2)	over
PUBLICATIONS, JOURNALS, NEWSPAPERS ETC	0	0	(2)	2	under
PROVISIONS - GENERAL	152	12	4	8	under
FOOD PURCHASES WITHIN CONTRACT SERVICE	471	59	58	1	under
BEVERAGES	39	8	7	1	under
SCHOOL MILK	52	5	3	2	under
PROTECTIVE CLOTHING & UNIFORMS	214	18	18	0	
LAUNDRY COSTS	5	0	0	0	
OTHER SUPPLIES AND SERVICES	49	3	4	(1)	over
CATERING - CONTRACT	370	48	52	(4)	over
CATERING - OUTWITH CONTRACT	42	2	0	2	under
SUPPLIES AND SERVICES	5,083	419	421	(2)	over
TRANSPORT AND PLANT					
POOL CAR CHARGES-RENTAL	125	12	12	0	
POOL CAR CHARGES-FUEL	43	7	5	2	under
POOL CAR CHARGES-ADDITIONAL COSTS	8	1	1	0	
OTHER TRANSPORT COSTS	803	35	29	6	under
INSURANCE	24	0	0	0	
FLEET SERVICE CHARGES - VEHICLE MAINTENANCE	69	10	11	(1)	over
FLEET SERVICE CHARGES - ASSET MODIFICATIONS	0	0	1	(1)	over
FLEET SERVICE CHARGES - LEASING	376	72	72	0	
FLEET SERVICE CHARGES - HIRED VEHICLES	24	2	1	1	under
FLEET SERVICE CHARGES - CONTRACT HIRE	7	0	0	0	
FLEET SERVICE CHARGES - ROAD FUND LICENCES/MOT	28	1	1	0	
FLEET SERVICE CHARGES - FUEL	216	33	26	7	under
FLEET SERVICE CHARGES - DRIVERS	2,747	0	0	0	
HIRE OF EXTERNAL VEHICLES	7	1	0	1	under
TRANSPORT AND PLANT	4,477	174	159	15	under
ADMINISTRATION					
PRINTING AND STATIONERY	168	9	9	0	
TELEPHONES	210	14	25	(11)	over
MOBILE PHONES	281	23	17	6	under
ADVERTISING - RECRUITMENT	4	0	0	0	
ADVERTISING - OTHER	32	1	0	1	under
POSTAGES/COURIERS	98	7	6	1	under
MEMBERSHIP FEES/SUBSCRIPTIONS	43	29	29	0	
INSURANCE	70	0	0	0	
MEDICAL COSTS	27	2	7	(5)	over
LEGAL EXPENSES	268	32	34	(2)	over
HOSPITALITY / CIVIC RECOGNITION	1	0	0	0	
OTHER ADMIN COSTS	41	0	0	0	
CONFERENCES - OFFICIALS (incl associated costs)	11	1	0	1	under
TRAINING	27	1	1	0	
INTERNAL SUPPORT SERVICES ALLOCATION	403	0	0	0	
ADMINISTRATION	1,684	119	128	(9)	over

South Lanarkshire Council

Social Work Resources - Total

Expenditure / Income Variance Trends 2021/2022

	REVISED ANNUAL BUDGET SLC 21/22 2	PERIOD 2 ESTIMATE TO DATE	PERIOD 2 ACTUAL TO DATE	PERIOD 2 VARIANCE AMOUNT	Over/ Under
PAYMENT TO OTHER BODIES					
OTHER COMMITTEES OF THE AUTHORITY	50	0	0	0	
OTHER LOCAL AUTHORITIES	15	1	1	0	
GRANTS TO VOLUNTARY ORGANISATIONS	23	0	0	0	
PAYMENTS TO VOLUNTARY ORGANISATIONS	3,692	395	407	(12)	over
PAYMENTS TO OTHER BODIES	3,907	234	237	(3)	over
PRIVATE INDIVIDUALS - GENERAL	826	128	110	18	under
SOCIAL WORK - FOSTER PARENTS	5,482	757	807	(50)	over
SOCIAL WORK - FOSTER PARENTS DISCRETIONARY PAYMENTS	94	7	7	0	
SOCIAL WORK - ADOPTION ALLOWANCES	650	162	162	0	
DIRECT PAYMENTS	7,518	1,288	1,288	0	
PAYMENT TO OTHER BODIES	22,257	2,972	3,019	(47)	over
PAYMENT TO CONTRACTORS					
PAYMENT TO PRIVATE CONTRACTOR - DEFAULT	553	13	13	0	
PAYMENT TO PRIVATE CONTRACTOR - LONG TERM CARE	46,777	5,554	5,909	(355)	over
PAYMENT TO PRIVATE CONTRACTOR - CET ALLOCATION - HOME CARE	25,909	19	26	(7)	over
PAYMENT TO PRIVATE CONTRACTOR - RESPIRE	2,255	18	18	0	
PAYMENT TO PRIVATE CONTRACTOR - SUPPORTING PEOPLE COSTS	0	0	(3)	3	under
PAYMENT TO PRIVATE CONTRACTOR - DAY CARE	1,082	0	0	0	
PAYMENT TO PRIVATE CONTRACTOR - HOME SUPPORT	18,274	0	0	0	
PAYMENT TO PRIVATE CONTRACTOR - FREE PERSONAL NURSING CARE	6,191	307	306	1	under
PAYMENT TO PRIVATE CONTRACTOR - DAY RELATED ACTIVITIES INCL RESIDENTIAL PLACEMENTS	3,832	150	148	2	under
PAYMENT TO EXTERNAL CONSULTANTS / PROFESSIONAL SERVICES	35	6	5	1	under
PAYMENT TO CONTRACTORS	104,908	6,067	6,422	(355)	over
TRANSFER PAYMENTS					
DIRECT ASSISTANCE TO PERSONS	3,043	553	582	(29)	over
SECTION PAYMENTS	82	6	1	5	under
TRANSFER PAYMENTS	3,125	559	583	(24)	over
FINANCING CHARGES					
LEASING CHARGES - FINANCE	2	0	0	0	
I.T. EQUIPMENT LEASING-CONTRACT	332	8	1	7	under
FINANCING CHARGES	334	8	1	7	under
TOTAL EXPENDITURE	239,741	21,289	23,410	(2,121)	over
INCOME					
NON RELEVANT GOVERNMENT GRANT	(6,675)	(924)	(924)	0	
RESOURCE TRANSFER INCOME FROM THE HEALTH BOARD	(24,108)	0	0	0	
CONTRIBUTIONS FROM OTHER BODIES	(300)	(106)	(107)	1	over rec
FEES AND CHARGES - GENERAL	(5,758)	(1,102)	(1,103)	1	over rec
FEES AND CHARGES - OTHER LOCAL AUTHORITIES	(1,009)	(82)	(83)	1	over rec
CHARGES TO HEALTH BOARDS	(25,077)	(36)	(1,943)	1,907	over rec
FEES AND CHARGES - DEPARTMENTS OF THE AUTHORITY	(396)	(5)	(5)	0	
RENTAL INCOME	(26)	0	0	0	
OTHER INCOME	(219)	(15)	(32)	17	over rec
REALLOCATION OF SUPPORT COSTS	(365)	0	0	0	
INCOME	(63,933)	(2,270)	(4,197)	1,927	over rec
NET EXPENDITURE	175,808	19,019	19,213	(194)	over