



Council Offices, Almada Street
Hamilton, ML3 0AA

Wednesday, 24 January 2024

Dear Councillor

Financial Resources Scrutiny Forum

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

Date: Thursday, 01 February 2024

Time: 14:00

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

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

Yours sincerely

Paul Manning
Chief Executive

Members

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

Substitutes

Archie Buchanan, Elise Frame, Celine Handibode, Susan Kerr

BUSINESS

1 Declaration of Interests

2 Minutes of Previous Meeting

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Minutes of the meeting of the Financial Resources Scrutiny Forum held on 30 November 2023 submitted for approval as a correct record. (Copy attached)

Item(s) for Monitoring

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

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Report dated 15 January 2024 by the Chief Executive. (Copy attached)

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

29 - 34

Report dated 15 January 2024 by the Chief Executive. (Copy attached)

4 Revenue Budget Monitoring 2023/2024

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Report dated 15 January 2024 by the Chief Executive. (Copy attached)

5 Revenue Budget Monitoring 2023/2024 - Detailed Resource Analysis

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Report dated 15 January 2024 by the Chief Executive. (Copy attached)

Urgent Business

6 Urgent Business

Any other items of business which the Chair decides are urgent.

For further information, please contact:-

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

FINANCIAL RESOURCES SCRUTINY FORUM

2

Minutes of meeting held via Confero and in Committee Room 1, Council Offices, Almada Street, Hamilton on 30 November 2023

Chair:

Councillor Grant Ferguson

Councillors Present:

Councillor Mathew Buchanan, Councillor Colin Dewar, Councillor Elise Frame (*substitute for Councillor Carol Nugent*), Councillor Ross Gowland, Councillor Gavin Keatt, Councillor Richard Lockhart

Councillors' Apologies:

Councillor Julia Marrs (Depute), Councillor Monique McAdams, Councillor Carol Nugent

Attending:

Finance and Corporate Resources

E-A McGonigle, Administration Officer; S Jessup, Administration Assistant; L O'Hagan, Finance Manager (Strategy)

Housing and Technical Resources

D Craig, Property Manager (Commercial)

1 Declaration of Interests

No interests were declared.

2 Minutes of Previous Meeting

The minutes of the meeting of the Financial Resources Scrutiny Forum held on 2 November 2023 were submitted for approval as a correct record.

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

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

A report dated 13 November 2023 by the Executive Director (Finance and Corporate Resources) was submitted on the position of the General Capital Programme 2023/2024 for the period 1 April to 6 October 2023.

The revised General Fund Capital Programme for 2023/2024 totalled £78.901 million and that included an adjustment to the programme totalling a net increase of £1.455 million. This was detailed in Appendix A of the report. The adjustments reflected additional funding received from the Scottish Government's Community Bus Fund (£0.303 million) and from Transport Scotland for electric vehicle charging infrastructure and equipment (£0.276 million). Funding from the Council's Central Energy Efficiency Fund was also being used to undertake a further programme of energy efficiency projects this financial year amounting to £0.230 million. Those increases were offset by slippage on the window and roof replacement project at Lanark Library, Lindsay Institute of £0.464 million and match funding of £1.8 million into financial year 2024/2025.

The programme of £78.901 million included an allocation of £5.065 million to continue the expansion of free school meals. This was included as part of the settlement issued in January 2023 and was, therefore, added to the Council's budget plans. The Scottish Government had subsequently requested further information from local authorities on their spend requirements for the expansion of free school meals. This information had been submitted in late September 2023. This budget allocation had been held pending confirmation of the funding. Any delays in confirming the award would have an impact of the level of spend which could be achieved in this financial year due to timescales involved in procuring equipment and scheduling installations around school holidays. The position would be reviewed once the announcement was received and any slippage on the programme would be included in a future Capital Programme report to the Executive Committee.

The programme spend for the General Fund and a full breakdown of expenditure across Services were detailed in appendices B and C to the report. Total funding for the General Fund was summarised in Appendix D to the report.

Budget for the period was £24.144 million and spend to 6 October 2023 was £24.057 million, which was behind of programme by £0.087 million. This mainly reflected the timing of spend to the incurred date. Actual funding received at 6 October 2023 was £48.992 million.

The physical progress achieved with the General Fund Capital Programme 2023/2024 at 6 October 2023 was detailed in appendices E to G of the report.

The Forum decided: that the position on the General Fund Capital Programme as at 6 October 2023 be noted.

[Reference: Minutes of 2 November 2023 (Paragraph 3a) and Minutes of the Executive Committee of 22 November 2023 (Paragraph 4)]

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

A report dated 13 November 2023 by the Executive Director (Finance and Corporate Resources) was submitted on the position of the Housing Capital Programme 2023/2024 for the period 1 April to 6 October 2023 (Period 7).

The revised Housing Capital Programme for 2023/2024 totalled £67.443 million which reflected a decrease of £2.153 million as approved by the Executive Committee on 22 November 2023. The adjustment of £2.153 million reflected a delay in the development at Brackenhill Farm, Hamilton, where it was anticipated that 50 units, equating to £5.502 million, would be completed this financial year. The developer had advised that utility delays had impacted progress with construction and the estimated site completion date was October 2024.

Budget for the period was £23.016 million and spend to 6 October 2023 was £23.513 million, which represented an overspend of £0.497 million, as detailed in Appendix A to the report. Actual funding received at 6 October 2023 was £23.513 million.

The physical progress achieved with the Housing Capital Programme 2023/2024 at 6 October 2023 was detailed in Appendix B to the report.

The Property Manager (Commercial) responded to members' questions in relation to:-

- ◆ the nature of the utility delays that were impacting progress at the Brackenhill Farm development
- ◆ the delay incurred by the discovery of bats at Kilncroft Terrace, Douglas

The Forum decided: that the position on the Housing Capital Programme as at 6 October 2023 be noted.

[Reference: Minutes of 2 November 2023 (Paragraph 3b) and Minutes of the Executive Committee of 22 November 2023 (Paragraph 4)]

4 Revenue Budget Monitoring 2023/2024

A report dated 24 October 2023 by the Executive Director (Finance and Corporate Resources) was submitted on the overall financial position of the Council's General Fund Revenue Account and Housing Revenue Account for the period 1 April to 6 October 2023.

At 6 October 2023, the position on the General Fund Revenue Account was breakeven. Details were given on:-

- ◆ budget pressures within Children and Families Services
- ◆ the position within the Adult and Older People Service following the outcome of the job evaluation exercise for Home Carers
- ◆ maintenance of teacher and pupil support numbers

The Housing Revenue Account showed a breakeven position at 6 October 2023, as detailed in Appendix 2 to the report. This breakeven position included a higher than budgeted for transfer to reserves which was due to the increased level of costs experienced. The Resource was looking at options to manage those increased costs and would report back to the Forum as part of the probable outturn exercise.

The Forum decided:

- (1) that the breakeven position on the General Fund Revenue Account at 6 October 2023, detailed in section 4 and Appendix 1 of the report, be noted; and
- (2) that the breakeven position on the Housing Revenue Account at 6 October 2023, detailed in section 5 and Appendix 2 of the report, be noted.

[Reference: Minutes of 2 November 2023 (Paragraph 4) and Minutes of the Executive Committee of 22 November 2023 (Paragraph 3)]

5 Revenue Budget Monitoring 2023/2024 – Detailed Resource Analysis

A report dated 24 October 2023 by the Executive Director (Finance and Corporate Resources) was submitted comparing actual expenditure against budgeted expenditure for the period 1 April to 6 October 2023 (Period 7).

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 6 October 2023
- ◆ details of the most significant variances within Resources and the Housing Revenue Account across subjective headings and across Services as at 6 October 2023
- ◆ a line by line trend analysis of the total Resources' expenditure and income across subjective headings as at 6 October 2023

The Forum decided: that the position as at 6 October 2023 (Period 7) be noted.

[Reference: Minutes of 2 November 2023 (Paragraph 5)]

6 Urgent Business

There were no items of urgent business.



Report

3a

Report to:	Financial Resources Scrutiny Forum
Date of Meeting:	1 February 2024
Report by:	Chief Executive

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

1.1. The purpose of the report is to:

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

2. Recommendation(s)

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

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

3. Background

3.1. The Capital reports attached provide detail on the position as at 1 December 2023 from both a financial and physical perspective.

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

4. General Fund Capital Programme 2023/2024

4.1. **2023/24 Budget:** The budget agreed at Executive Committee on 22 November 2023 was £78.901 million. A revised programme of £71.696 million is now anticipated, a reduction of £7.205 million from the previously approved position.

4.2. This revised programme of £71.696 million reflects proposed adjustments to the programme, totalling a net decrease of £1.140 million, which are detailed in Appendix A. These were submitted to the Executive Committee on 24 January 2024 for approval.

4.3. These adjustments reflect a delay in the Vacant and Derelict Land funded project at Langlands West Industrial Development Site, East Kilbride as the remediation works at the site are unable to commence until the contractor at Greenhills Road has finalised their outstanding works (£0.500m) and the community-led project at Carluke High Mill Community Facility (£0.501m), where the delay in receiving Regeneration Capital Grant funding has impacted project timescales. Finally, due to project timescales, both the Community Bus Fund grant (£0.303m) and SPT funding on

Lanark Interchange cannot be utilised this financial year. The Community Bus Fund grant will be utilised in 2024/2025 instead.

- 4.4. The decrease in the programme above is partially offset by budget increases with developer's contributions identified to implement infrastructure improvements at Calderglen Country Park, East Kilbride (£0.043m), additional funding received from Cycling Scotland for cycle shelters at schools (£0.095m) and the Shared Prosperity Fund (£0.026m) for energy efficiency investment in business infrastructure.
- 4.5. A further proposed exception on the Glasgow City Region City Deal – Greenhills Road project is also being presented to the Executive Committee for members' consideration on 24 January 2024. If this exception is approved, members will be updated verbally at this meeting, and the Capital Programme will be updated as part of the next capital budget monitoring update to members.
- 4.6. **Transfers to Revenue:** In addition to the adjustments noted at Sections 4.2 and 4.3, the revised programme of £71.696 million also reflects a transfer to revenue of £1 million for the Private Housing Scheme of Assistance project. The original capital budget for 2023/2024 included an allocation of £1.000 million for Private Housing Scheme of Assistance. Following a review of the spend, it has been identified that it cannot be classed as Capital. Therefore, it is proposed that budget of £1.000 million will be transferred to Housing and Technical Resource's Revenue budget.
- 4.7. Capital expenditure can be funded by Revenue monies, however, Revenue spend cannot be paid for from Capital funding. The Council's Capital programme includes funding that can be used for Revenue spend, such as contributions from the Revenue budget. We are therefore able to move funding between the Capital and Revenue Programmes and deliver the project as planned. This is an accounting transaction only.
- 4.8. Since the last report to this Forum, there has also been a change to the funding package, and this is detailed in sections 4.9 and 4.10.
- 4.9. **General Capital Grant:** In December 2023, the Scottish Government revised our 2023/2024 General Capital Grant allocation to £29.947 million. This is a decrease of £4.883 million and reflects the removal of the previously expected 2023/2024 Free School Meals allocation of £5.065 million. The Capital Programme had originally included a 2023/2024 allocation of £5.065 million for this project, based on information received from the Scottish Government. However, no Capital funds have been distributed to the Council this year for free school meals. It has therefore been removed from the Programme.
- 4.10. This grant reduction has been offset by an increase of £0.182 million in the overall general Capital Grant allocation. Given the late notification of this additional funding, this additional allocation of £0.182 million will be used to fund the existing Capital Programme and reduce the Council's level of borrowing in 2023/2024. The overall benefit of this additional funding will be considered as part of the 2024/2025 Capital Programme report.
- 4.11. The revised Programme, including the movement from the last report, is detailed in Appendix B with the Resource budgets detailed in Appendix C.
- 4.12. Programmed funding for the year also totals £71.696 million. The funding available to support the overall 2023/2024 Capital Programme is detailed in Appendix D.

- 4.13. **2023/2024 Outturn:** Work has been ongoing to clarify the predicted spend position for the General Services Capital Programme for this financial year and this is detailed in sections 4.14 to 4.17.
- 4.14. Current estimates from Resources suggest an outturn of around £65.4 million. Against the revised budget of £71.696 million, this outturn means a net underspend across Resources of £6.3 million. This is made up of project underspends totalling £8.5 million offset by projects with greater than anticipated spend of £2.2 million.
- 4.15. The majority of the variance is due to the timing of spend, resulting in budget required in 2024/2025 rather than 2023/2024. The progression of a number of projects has been impacted by protracted negotiations with external organisations (primarily the Place Based Investment Programme and Rural Development Centre projects). As a result, confirmation of final outturn figures is awaited. For some other projects (Prioritised Urgent Investment), the spend is demand led and final levels of spend will only be determined as we approach the end of the year and all commitments have been identified.
- 4.16. These underspends have been partially offset by a few projects where there are budget overspends predicted this financial year. For these projects, again, this is a timing issue only with funding for the overall spend already identified into the next financial year.
- 4.17. A list of the main projects which are responsible for the underspend of £6.3 million and which will now complete in 2024/2025 is included in Appendix E.
- 4.18. **General Fund – Period 9 Position:** As noted in section 4.1, the total capital spending programme for the year is £71.696 million.
- 4.19. Appendix D shows budget for the period of £31.992 million and spend to the 1 December 2023 of £31.999 million. The spend is therefore slightly ahead of programme by £0.007 million and this mainly reflects the timing of project spend in relation to the adaptation works at Uddingston Grammar School (£0.442 million), where the funding requirement for this project had originally been anticipated for 2024/2025. This overspend has been partially offset by an underspend on the First Steps Community Nursery Extension, Hamilton project (£0.129 million) due to the timing of spend. It has also been partially offset by project spend on the Prioritised Urgent Investment Programme (£0.239 million) within Housing and Technical Resources, being less than anticipated at this time.
- 4.20. Actual funding received to 1 December 2023 is £53.928 million. This is also detailed in Appendix D.
- 4.21. Relevant officers will continue to closely monitor the generation of all income.

5. Employee Implications

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

6. Financial Implications

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

7. Climate Change, Sustainability and Environmental Implications

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

8. Other Implications

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

9. Equality Impact Assessment and Consultation Arrangements

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

Paul Manning
Chief Executive

15 January 2024

Link(s) to Council Values/Priorities/Outcomes

- Accountable, effective, efficient and transparent

Previous References

- Executive Committee, 21 January 2024

List of Background Papers

- Capital Ledger prints to 1 December 2023

Contact for Further Information

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

Lorraine O'Hagan, Finance Manager (Strategy)

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

Adjustments Submitted to Executive Committee – 24 January 2024**Community and Enterprise Resources****Calderglen Country Park – One Way System & Improved Infrastructure**

Approval is sought to increase the 2023/2024 Capital Programme by £0.043 million to upgrade and enhance the road infrastructure within Calderglen Country Park. This includes the introduction of a one-way traffic management system and improvements to the existing road infrastructure which will resolve ongoing flooding and parking issues. £0.043m

This will be funded by developers' contributions already received from the East Kilbride area.

SLC Industrial Infrastructure - Energy Efficiency

As reported to the Community and Enterprise Committee (29 August 2023), to facilitate energy efficiency investment in business infrastructure, an allocation of £0.909 million has been made available from the Council's Shared Prosperity Fund allocation. Feasibility work on Cathcart Place Industrial Development will commence during 2023/2024, with the main improvement works scheduled to start in 2024/2025.

Approval is sought to increase the 2023/2024 Capital Programme by £0.026 million, with the remaining £0.883 million being added to the budget in 2024/2025 when required. £0.026m

Vacant and Derelict Land – Langlands West Strategic Industrial Development Site, East Kilbride

The 2023/2024 Capital Programme includes £0.500 million for improvement works at Langlands West, which would commence following the completion of the City Deal funded project at Greenhills Road.

Reinstatement works to the area used as a contractor's site are still ongoing. The remediation works cannot start until this has been concluded.

Approval is sought to slip £0.500 million into financial year 2024/2025 to reflect the revised timescales. (£0.500m)

Carluke High Mill Community Facility – Phase 1

This funding of £1.199 million (£0.714m in 2023/2024, £0.485m in 2024/2025) was secured from the Scottish Government's Regeneration Capital Grant Fund (RCGF) towards the community-led project to refurbish and repurpose Carluke High Mill into a multi-purpose community facility. The community group have also been awarded Heritage Lottery and Historic Environment Scotland funding for this project.

Following a delay in the award of Regeneration Capital Grant funding, along with a slight delay in the main contract being agreed, the Community Group have now advised that the project timescales have been reviewed and anticipated spend in 2023/2024 is now expected to be £0.213 million, with the balance of £0.986 million required in financial year 2024/2025. Therefore, approval is sought to slip £0.501 million into financial year 2024/2025 to reflect the revised timescales. (£0.501m)

Cycle Shelters at Schools

Cycling Scotland has provided specific grant funding of up to £0.095 million in financial year 2023/2024 for the supply and installation of cycle and scooter parking facilities at the following establishments: St Mark's Primary School, Hamilton; Newton Farm Primary School, Woodpark Primary School, Muiredge Primary School, Hunter Primary School, Netherburn Primary School and Duncanrig Secondary School.

£0.095m

Approval is sought to increase the 2023/2024 Capital Programme by £0.095 million.

Community Bus Fund

The Scottish Government have provided specific grant funding of £0.303 million to improve connectivity, integration between modes, or innovative transport solutions in rural areas of deprivation. This funding will be combined with grant funding awarded by Strathclyde Partnership for Transport (SPT) to redevelop Lanark Interchange.

The project is currently being tendered and will be awarded early in 2024, with works continuing into financial year 2024/2025. Community and Enterprise Resources have therefore confirmed that they are unable to spend both of the Community Bus Funds and SPT funding streams this financial year. The SPT funding will be maximised in 2023/2024 with the funding from the Community Bus Fund utilised in 2024/2025. Approval is sought to slip £0.303 million into financial year 2024/2025 to reflect the revised timescales.

(£0.303m)

Minor Adjustments

-

TOTAL ADJUSTMENTS

(£1.140m)

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

£m

Total Base Budget (including carry forward from 2022/2023)	78.901
Proposed Adjustments – Period 9 (Sections 4.2 – 4.4 & Appendix A)	(1.140)
Transfer to Revenue (Sections 4.6 - 4.7)	(1.000)
Free School Meals (Section 4.9)	(5.065)
Total Revised Budget	71.696

<u>Resource</u>	<u>2023/24 Budget</u>	<u>Period 9 Proposed Adjustments</u>	<u>Revised 2023/24 Budget</u>
	<u>£m</u>	<u>£m</u>	<u>£m</u>
Community & Enterprise	39.717	(1.140)	38.577
Education	19.333	(5.065)	14.268
Finance & Corporate	5.333	-	5.333
Housing & Technical	12.488	(1.000)	11.488
Social Work	2.030	-	2.030
Other Match Funding	-	-	-
TOTAL CAPITAL PROGRAMME	78.901	(7.205)	71.696

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

Resource Name	Annual Budget £000	2022/23 C/F £000	Previous Slippage /Adjs £000	Total Original Budget £000	Proposed Adjs £000	Proposed Slippage £000	Total Budget £000	Estimate to Date £000	Actual £000
<u>Community & Enterprise</u>									
Facs, Waste & Grounds	2,286	1,336	(860)	2,762	545	0	3,307	962	967
Planning & Reg	0	0	0	0	0	0	0	0	0
Enterprise / Sust Dev	29,824	5,035	(25,174)	9,685	2,559	(2,265)	9,979	1,783	1,793
Roads, Tport & Fleet	20,118	5,749	(104)	25,763	2,831	(3,303)	25,291	14,463	14,334
Resource Total	52,228	12,120	(26,138)	38,210	5,935	(5,568)	38,577	17,208	17,094
<u>Education</u>									
Growth/Accom Pressures	7,338	(1,218)	571	6,691	594	(192)	7,093	6,278	6,597
1,140 Hours	3,145	135	-	3,280	0	0	3,280	1,615	1,581
ICT Developments	2,444	(409)	-	2,035	20	0	2,055	810	810
Free School Meals	6,642	69	(40)	6,671	(5,065)	0	1,606	306	278
Inspiring Spaces Programme	-	-	-	-	234	-	234	1	11
Resource Total	19,569	(1,423)	531	18,677	(4,217)	(192)	14,268	9,010	9,277
<u>Finance & Corporate</u>									
IT Services	7,230	(1,283)	(614)	5,333	0	0	5,333	2,208	2,158
Resource Total	7,230	(1,283)	(614)	5,333	0	0	5,333	2,208	2,158
<u>Housing and Technical</u>									
Office Accom	7,250	3,295	91	10,636	299	0	10,935	2,068	1,828
Private Housing Scheme of Assistance	1,000	0	0	1,000	(1,000)	0	-	0	0
Other Housing	0	258	(95)	163	390	0	553	170	160
Resource Total	8,250	3,553	(4)	11,799	(311)	0	11,488	2,238	1,988
<u>Social Work</u>									
Other	1,984	(307)	353	2,030	0	0	2,030	1,328	1,482
Resource Total	1,984	(307)	353	2,030	0	0	2,030	1,328	1,482
Other Match Funding	1,800	-	-	1,800	-	(1,800)	-	-	-
Overall Total	91,061	12,660	(25,872)	77,849	1,407	(7,560)	71,696	31,992	31,999

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

	<u>2023/24</u> <u>Original</u> <u>Estimate inc</u> <u>C/F</u>	<u>2023/24</u> <u>Revised</u> <u>Budget</u>	<u>2023/24</u> <u>Budget to</u> <u>01/12/23</u>	<u>2023/24</u> <u>Actual to</u> <u>01/12/23</u>
Expenditure	£m	£m	£m	£m
General Fund Programme	77.849	71.696	31.992	31.999
Income	<u>2023/24</u> <u>Budget</u>	<u>2023/24</u> <u>Revised</u> <u>Budget</u>		<u>2023/24</u> <u>Actual</u> <u>To</u> <u>01/12/23</u>
	£m	£m		£m
Prudential Borrowing	24.959	25.776		25.776
Developers Contributions	7.658	0.949		0.000
Partners (Including SPT, Clyde Windfarm and Transport Scotland)	2.157	3.764		0.634
Scottish Government:				
- Capital Grant	33.985	29.947		20.126
- Cycling, Walking and Safer Routes	1.632	2.284		0.704
- Road Safety Improvement	0.000	0.475		0.000
- Vacant and Derelict Land	2.019	1.519		1.519
- Regeneration Capital Grant	0.737	1.225		0.745
- Place Based Investment	1.510	2.723		2.723
Programme				
-Inspiring School Age Childcare	0.000	0.234		0.000
Spaces Programme				
Glasgow City Region City Deal	0.000	0.000		0.000
Capital Receipts	2.000	1.340		0.241
Specific Reserves	1.192	1.422		1.422
Revenue Contribution	0.000	0.038		0.038
TOTAL FUNDING	77.849	71.696		53.928

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

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

GENERAL FUND CAPITAL PROGRAMME 2023/24**BUILD EXECUTIVE SUMMARY****PERIOD ENDED 1 DECEMBER 2023 (PERIOD 9)**

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

GENERAL FUND CAPITAL PROGRAMME 2023/24

NON BUILD EXECUTIVE SUMMARY

PERIOD ENDED 1 DECEMBER 2023 (PERIOD 9)

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

Number of Projects

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

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

<u>Type</u>		<u>Status</u>
C/F	Halfway Park Play Area Redevelopment	Complete
New	Gilmourton Play Park Redevelopment	Complete
C/F	Hamilton Palace Grounds Sports Pitches	Complete
C/F	Zero Waste Fund	Complete
C/F	Chatelherault Allotments	Complete
New	Symington Play Park Redevelopment	Complete
C/F	Participatory Budgeting - Rutherglen / Cambuslang Footpaths	Complete
C/F	Willie Waddell Sport and Community Centre, Forth – Monoliths	Complete
C/F	Horseshoe Bridge, Caldergleng	Complete
New	Douglas Primary School – Floodlights	Complete
C/F	Swiss Plus	Ahead of Programme
C/F	Library IT Infrastructure Upgrade Costs	On Programme
New	SLLC - Booking and Admission System	On Programme
C/F	Extension of Cemeteries – Phillipshill Extension	On Programme
C/F	Memorial Headstone Remedial Works	On Programme
New	Ash Die Back	On Programme
C/F	Langlands Boardwalk	On Programme
C/F	Springahll Urban Greenspace Development – Additional Equipment	On Programme
C/F	Bin Storage Areas	On Programme
New	Nature Restoration Fund	On Programme
C/F	Renewal of Play Parks	On Programme
C/F	Greenhall Replacement Bridge	On Programme
C/F	White Bridge Replacement, Chatelherault Country Park	On Programme
New	Caldergleng Country Park - One Way System & Infrastructure	On Programme
New	Carnwath Community and Business Enterprise HUB	On Programme
C/F	East Kilbride Town Centre	On Programme
C/F	Rural Development Centre	On Programme
New	Place Based Investment Programme – 2023/2024	On Programme
C/F	Place Based Investment Programme – 2022/2023	On Programme
C/F	Town Centre Regeneration Fund	On Programme
C/F	Hamilton HUB – New Cross Shopping Centre	On Programme
C/F	Vacant and Derelict Land – Cunningar Allotments	On Programme
New	SLC Industrial Infrastructure - Energy Efficiency	On Programme
New	Vacant and Derelict Land – Clyde Cycle Park Phase 2	On Programme
New	Vacant and Derelict Land – Carnwath Community and Business Enterprise HUB	On Programme
C/F	Vacant and Derelict Land – Cunningar Phase 2	On Programme
C/F	Vacant and Derelict Land – Cuningar Loop Phase 3 Greening	On Programme
C/F	Glasgow City Region City Deal – Community Growth Areas	On Programme
New	Switched on Fleet	On Programme
C/F	Education Information Communication Technology Solutions for Learning	On Programme
C/F	Information Technology Infrastructure Refresh	On Programme
C/F	Oracle Upgrade	On Programme
C/F	Digital Connectivity	On Programme
C/F	Electronic Document Records Management System	On Programme
C/F	Digital Transformation Fund	On Programme
C/F	Community Alarms	On Programme
New	Vacant and Derelict Land – Langlands West	Behind Programme
New	Carluke High Mill Community Facility – Phase 1	Behind Programme

General Services Capital Programme 2023/2024

Non Build Variance Explanations

<u>Project Name</u>	<u>Status</u>	<u>Variance Explanation</u>
Vacant and Derelict Land – Langlands West	Behind Programme	This project is behind schedule due to the ongoing reinstatement works to the area used as a contractor's site at Greenhills Road. The remediation works at Langlands West cannot start until these works have been concluded.
Carluke High Mill Community Facility – Phase 1	Behind Programme	The project is behind schedule due to a delay in the award of Regeneration Capital Grant funding, along with a slight delay in the main contract being agreed.

GENERAL FUND CAPITAL PROGRAMME 2023/24**ROADS EXECUTIVE SUMMARY****PERIOD ENDED 1 DECEMBER 2023 (PERIOD 9)**

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

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

Projects Complete	-	14	25	47	58	72	80	95	101
Projects on Programme	-	123	114	94	87	74	75	69	64
Projects Behind Programme	-	-	-	-	2	1	1	1	-
Projects, Altered Brief / Programme	-	-	-	1	1	2	-	-	-
Projects Still to Commence	-	-	-	-	4	4	4	6	6
	-	137	139	142	152	153	160	171	171

Project Status

Briefing	-	46	46	4	8	7	8	6	6
Production Information	-	51	51	73	62	51	48	47	40
Billing	-	-	-	-	-	-	-	-	-
Tendering	-	2	1	1	1	1	-	1	3
On Site	-	24	16	17	23	22	24	22	21
Complete	-	14	25	47	58	72	80	95	101
	-	137	139	142	152	153	160	171	171

SOUTH LANARKSHIRE COUNCIL

RESOURCE: ENTERPRISE, ROADS & TRANSPORTATION SERVICES 2023/24

PROJECT / PROGRAMME STATUS ~ PERIOD 9

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

SOUTH LANARKSHIRE COUNCIL

RESOURCE: ENTERPRISE, ROADS & TRANSPORTATION SERVICES 2023/24

PROJECT / PROGRAMME STATUS ~ PERIOD 9

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											
Maxwellton Road, East Kilbride		1						1			
Vancouver Drive, East Kilbride		1						1			
Milford, East Kilbride		1						1			
Torrance Road, East Kilbride		1						1			
Threestanes Road, Strathaven		1						1			
Hamilton Area											
Strategic Schemes											
A72 Lanark Road, Cornsilloch, Larkhall						1	1				
Pollock Avenue, Hamilton						1	1				
Low Patrick Street, Hamilton						1	1				
A71 Stonehouse By-Pass						1	1				
Strathaven Road, Hamilton	1										1
Muttonhole Road, Hamilton (Phase 1)						1	1				
Bothwell Road, Service Road						1	1				
Douglas Street, Hamilton						1	1				
Old Bothwell Road, Bothwell						1	1				
Main Street, Blantyre		1						1			
Preventative Maintenance Schemes											
Wee Sunnyside Road, Quarter						1	1				
Udston Road, Stonehouse						1	1				
Cauldwakening Highway, Blantyre						1	1				
2024/25 Preparatory patching					1			1			
Strategic Patching											
Forest Avenue, Hamilton						1	1				
Swisscott Avenue, Hamilton	1										1
Woodhead Crescent, Hamilton						1	1				
Farm Road, Blantyre						1	1				
Bothwell Road (Phase1), Uddingston						1	1				
Bothwell Road (Phase 2), Uddingston						1	1				
Drygate Street, Larkhall						1	1				
Millheugh, Larkhall						1	1				
Boswell Drive, Blantyre						1	1				
Wellcroft Road, Hamilton	1										1
A723 Motherwell Road, Hamilton						1	1				

SOUTH LANARKSHIRE COUNCIL

RESOURCE: ENTERPRISE, ROADS & TRANSPORTATION SERVICES 2023/24

PROJECT / PROGRAMME STATUS ~ PERIOD 9

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

SOUTH LANARKSHIRE COUNCIL

RESOURCE: ENTERPRISE, ROADS & TRANSPORTATION SERVICES 2023/24

PROJECT / PROGRAMME STATUS ~ PERIOD 9

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											
Station Road, Law		1						1			
Springfield Gardens, Lanark		1						1			
Carlisle Road, Blackwood		1						1			
Wilton Road, Carluke						1	1				
<u>PARTICIPATORY BUDGET</u>											
<u>East Kilbride/Cambuslang and Rutherglen Areas</u>											
Footways											
Cairns Road, Cambuslang						1	1				
Woodlands Crescent, Cambuslang						1	1				
Hamilton Road, Cambuslang						1	1				
<u>Hamilton Area</u>											
Footways											
Main Street, Blantyre						1	1				
Avonside Grove, Hamilton						1	1				
<u>Clydesdale Area</u>											
Footways											
Wilton Road, Carluke PH1						1	1				
Bloomgate, Lanark		1						1			
St Leonard Steet, Lanark		1						1			
<u>ROADS REFURBISHMENT BUDGET</u>											
Structures projects											
Thankerton Boat Bridge						1	1				
Mousemill Road Retaining Wall						1	1				
Daer Brige (options appraisal only)						1	1				
Duke St MSCP					1			1			
Waterside Bridge						1	1				
Cornwall Street Footbridge				1				1			
Culterallers Bridge						1	1				
Greenhills Footbridge					1			1			
Cattle Grids ~ Fallside Road				1				1			
Traffic and Transportaion											
A73 at former Law hospital site					1			1			
Various minor works					1			1			
Lighting ~ LED & Columns											
Renewal of street lighting infrastructure ~ Poles and cabling various locations					1			1			
<u>BRIDGES</u>											
Clyde Bridge ~ Replacement of existing structure					1			1			

SOUTH LANARKSHIRE COUNCIL

RESOURCE: ENTERPRISE, ROADS & TRANSPORTATION SERVICES 2023/24

PROJECT / PROGRAMME STATUS ~ PERIOD 9

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>20MPH/30MPH ROAD AND PLACE CRITERIA ASSESSMENT</u>											
Road assessments for speed limits in appropriate areas					1			1			
<u>ROAD SAFETY IMPROVEMENT FUND</u>											
A721 Route Action Plan ~ signing and lining		1						1			
A73, North of Hyndford Bridge ~ high friction surfacing		1						1			
A70 Glespin to boundary ~ signing and lining		1						1			
A706 Route Action Plan ~ road studs and lining		1						1			
<u>ELECTRIC VEHICLE INFRASTRUCTURE FUND</u>											
Development of Strategy and Expansion Plans (Desktop exercise)					1			1			
<u>CYCLING, WALKING AND SAFER ROUTES</u>											
Active Travel routes at schools											
Lining works at various schools					1			1			
Maxwellton Avenue - Physical Island Build Out						1	1				
Pedestrian and cycle improvements											
Burnbank Road & Whitehill Road, Hamilton					1			1			
Toucan Crossing Installations											
High Common Rd./Blacklaw Dr		1						1			
Fallside Road @ Hospital		1						1			
Stonelaw Rd / Melrose Ave		1						1			
Stonelaw/Dryburgh		1						1			
Cycle Schemes											
West Mains Road (EK Rail Station to Creighton Grove) ~ Ph 1.2						1	1				
Churchill Av / Whitemoss Av ~ Ph1.5 (also funded by SPT Cyle Routes)					1			1			
West Mains Road ~ Ph1.4	1										1
Bothwell to Uddingston Cycle Route	1										1
<u>SPT GRANT FUNDED PROJECTS</u>											
SPT ~ BUS INFRASTRUCTURE WORKS											
Stonelaw Road Corridor ~ bus stop improvements						1	1				
High St, Biggar ~ bus layover area	1										1
SPT ~ PARK AND RIDE SCHEMES											
Lanark P&R (Former Alstons yard site)						1	1				
Lanark Interchange				1				1			
Hairmyres P&R (Design works only)		1						1			
SPT ~ STRATEGIC CYCLE INFRASTRUCTURE											
NCN74 realignment at Raploch Pitches						1	1				
Carluke to Carstairs ~ Cycle Route. Land ownership transfer (Works 24/25)		1						1			
Town Centre Cycle Parking		1						1			

SOUTH LANARKSHIRE COUNCIL

RESOURCE: ENTERPRISE, ROADS & TRANSPORTATION SERVICES 2023/24

PROJECT / PROGRAMME STATUS ~ PERIOD 9

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 ~ REGIONAL CONGESTION REDUCTION MEASURES											
Stewart St/Castleknowe Road, Carluke						1	1				
Keir Hardie Rd / Machan Road, Larkhall						1	1				
Bus Priority ~ Uddingston, Larkhall, Carluke & Lanark					1			1			
SPT ~ CASUALTY REDUCTION MEASURES											
A749 East Kilbride/Glasgow Rd - Enhanced signs and refresh road markings					1			1			
Bloomgate / Westport, Lanark					1			1			
A73, Boghall to Carluke		1						1			
A72, Place Grounds Road		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			
<u>ROAD SAFETY INFRASTRUCTURE FUNDING</u>											
A721 ~ Signing lining and installation of road studs		1						1			
A70 ~ Signing lining and installation of road studs		1						1			
A706 ~ Lining and installation of road studs		1						1			
A72 Kirkfieldbank ~ Lining						1	1				
A73 Hyndford Bridge ~ high friction surfacing		1						1			
Calderwood Square, EK ~ traffic signal and junction improvements		1						1			
	6	40	0	3	21	101	101	64	0	0	6

Report

3b

Report to:	Financial Resources Scrutiny Forum
Date of Meeting:	1 February 2024
Report by:	Chief Executive

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

1.1. The purpose of the report is to:-

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

2. Recommendation(s)

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

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

3. Background

3.1. The Capital reports attached provide detail on the position as at 1 December 2023 from both a financial and physical perspective.

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

4. 2023/2024 Housing Capital Programme

4.1. **2023/24 Budget:** Appendix A summarises the position on the Housing programme as at 1 December 2023. The revised capital programme for the year is £67.443 million, as approved by the Executive Committee on 22 November 2023.

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

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

4.4. **Period 9 Position:** Budget for the period is £33.315 million and spend to 1 December 2023 amounts to £33.973 million. This results in the Housing Programme being £0.658 million ahead of programme. This is due to the number of buy backs, through the open market purchase scheme, which have been progressed earlier than anticipated.

4.5. As at 1 December 2023, £33.973 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
Chief Executive

15 January 2024

Link(s) to Council Values/Priorities/Outcomes

- Accountable, effective, efficient and transparent

Previous References

- Executive Committee, 22 November 2023

List of Background Papers

- Capital Ledger prints to 1 December 2023

Contact for Further Information

If you would like to inspect the background papers or want further information, please contact:
Lorraine O'Hagan, Finance Manager (Strategy)
Ext: 2601 (Tel: 01698 452601)
E-mail: lorraine.o'hagan@southlanarkshire.gov.uk

SOUTH LANARKSHIRE COUNCIL
CAPITAL EXPENDITURE 2023/24
HOUSING PROGRAMME
FOR PERIOD 1 APRIL 2023 TO 1 DECEMBER 2023

	<u>2023/24</u> <u>Original</u> <u>Budget</u> £m	<u>2023/24</u> <u>Revised</u> <u>Budget</u> £m	<u>2023/24</u> <u>Budget to</u> <u>01/12/23</u> £m	<u>2023/24</u> <u>Actual to</u> <u>01/12/23</u> £m
Expenditure				
2023/24 Budget	63.916	67.443	33.315	33.973

	<u>2023/24</u> <u>Original</u> <u>Budget</u> £m	<u>2023/24</u> <u>Revised</u> <u>Budget</u> £m	<u>2023/24</u> <u>Actual to</u> <u>01/12/23</u> £m
Income			
Capital Receipts	0.000	1.683	1.901
Capital Receipts – Land Sales	0.000	0.000	0.018
Capital Funded from Current Revenue	27.162	27.162	24.385
Prudential Borrowing	17.302	23.166	0.000
Scottish Government Specific Grant:			
- New Build	16.632	10.048	7.538
- Open Market Purchase Scheme	2.700	5.264	0.000
- Mortgage to Rent	<u>0.120</u>	<u>0.120</u>	<u>0.131</u>
	<u>63.916</u>	<u>67.443</u>	<u>33.973</u>

HOUSING CAPITAL PROGRAMME 2023/2024

EXECUTIVE SUMMARY

PERIOD ENDED 1 DECEMBER 2023

Expenditure Periods

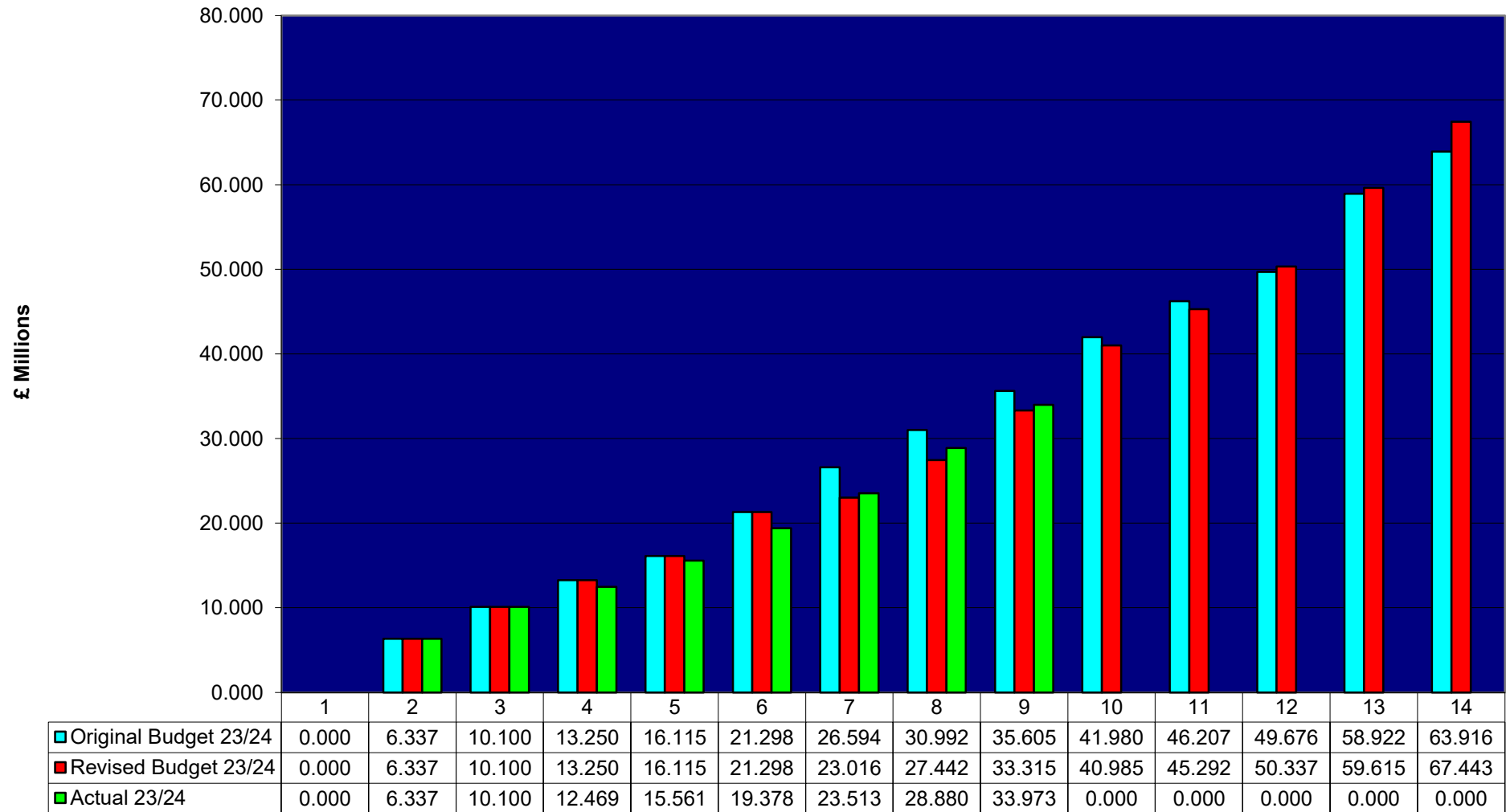
	<u>1</u>	<u>2</u>	<u>3</u>	<u>4</u>	<u>5</u>	<u>6</u>	<u>7</u>	<u>8</u>	<u>9</u>	<u>10</u>	<u>11</u>	<u>12</u>	<u>13</u>	<u>14</u>
<u>Programme Status</u>														
Projects Complete	-	5	9	12	13	16	20	22	22					
Projects on Programme	-	96	89	92	93	101	96	96	102					
Projects Behind Programme	-	7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

Housing Capital Programme 2023/2024

Build Variance Explanations

<u>Project Name</u>	<u>Status</u>	<u>Variance Explanation</u>
Stonefield/Burnbrae/Kelvin Gardens - Veranda Refurbishment	Behind Programme	This project is behind programme as a result of an additional requirement to undertake a legal assessment of the title deeds.
Springhall Phase 5, Rutherglen - External Fabric Upgrade	Behind Programme	This project is behind programme as a result of protracted title deed assessments. The next stage (consultation exercise) is now underway.
Springhall Phase 6, Rutherglen - External Fabric Upgrade	Behind Programme	This project is behind programme as a result of protracted title deed assessments. The next stage (consultation exercise) is now underway.

HRA Capital Expenditure Profile Graph 23/24



Report

4

Report to:	Financial Resources Scrutiny Forum
Date of Meeting:	1 February 2024
Report by:	Chief Executive

Subject:	Revenue Budget Monitoring 2023/2024
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1. Purpose of Report

1.1. The purpose of the report is to:-

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

2. Recommendation(s)

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

- (1) that including Resources, Corporate Items and Council Tax, and the proposed transfer to Reserves, the Council's outturn underspend of £9.000 million (section 4.2), be noted;
- (2) that the proposed transfers to reserves totalling £14.985 million (section 4.2), be noted;
- (3) that the non-recurring underspend of £1.272 million in the delegated budget to the Integration Joint Board (IJB) be held in reserves for their use in future years (section 4.9), be noted;
- (4) that the proposed use of £3.000 million of the Council's outturn underspend be transferred to Reserves to support budget pressures in 2024/2025 (section 4.17), be noted;
- (5) that the proposed use of the remaining £6.000 million of the Council's outturn underspend be transferred to Reserves (section 4.18), be noted;
- (6) that the redeterminations of 2023/2024 revenue grant funding, as included in the Local Government Finance Circular 8/2023 (section 6), be noted;
- (7) that the underspend of £0.593 million on the General Fund Revenue Account at 1 December 2023 (section 7.1), be noted; and
- (8) that the breakeven position on the Housing Revenue Account at 1 December 2023 and the forecast to 31 March 2024 of breakeven (section 8 and Appendix 4), be noted.

3. Background

3.1. The Revenue reports attached provide detail on the most recent report considered at the Executive Committee on 24 January 2024.

3.2. This overview report will summarise the 2023/2024 Probable Outturn position for the Council's General Fund Revenue Account to 31 March 2024. An Executive Summary is provided in Section 4, while Section 5 provides the detail of the General Fund outturn position including details of proposed transfers to Reserves. Section 6 details the various 2023/2024 revenue grant redeterminations included in the Local Government Finance Settlement 2024/2025. Sections 7 and 8 provide the position on the General

Fund Account and the Housing Revenue Account for the current period 1 April 2023 to 01 December 2023 respectively.

- 3.3. When establishing the probable outturn position for the year, Resources were asked to take all known commitments into account. This report details the anticipated spend for the current year (Appendix 1) and proposes funds to be transferred to reserves for future commitments (Appendix 2). The report will also detail the position after the proposed transfers to reserves (Appendix 3) for those known commitments required in the next financial year. Finally, Appendix 4 provides the Housing Revenue Account position.

4. **Executive Summary – 2023/2024 General Services Probable Outturn**

- 4.1. This report and appendices provide a detailed analysis of the Council's financial position. While the full detail and background is provided in the report, the summary position including the key highlights is detailed in this Executive Summary.
- 4.2. The outturn position after transfers to reserves is an underspend of £9.000 million. This is including proposed transfers to reserves totalling £14.985 million (Appendix 2). A summary of the Outturn is detailed in Table 1.

Table 1: Analysis of Outturn Position After Transfers to Reserves

	£m
Resource Position (section 4.4)	(0.511)
Loan Charges (section 4.12)	0.198
Corporate Items (section 4.13)	6.051
Council Tax (section 4.15)	3.262
Probable Outturn Position	9.000

- 4.3. Each of these items are detailed below.
- 4.4. **Resources:** As covered in Section 5, Resources are reporting a combined overspend of £0.511 million. The position across Resources includes Transfers to Reserves totalling £1.750 million. These are summarised in section 5.2.
- 4.5. Community and Enterprise Resources are showing a breakeven position after Transfer to Reserves. This includes a proposed transfer of the Community Led Investment Monies (£0.200 million) which will spend in 2024/2025.
- 4.6. The overall Resource underspend also includes an Education Resources' overspend of £0.295 million.
- 4.7. In addition, there is an overspend of £0.216 million in Finance and Corporate Resources which reflects an anticipated overspend on Non-Domestic Rates Empty Property Relief.
- 4.8. Housing and Technical Resources is showing a breakeven position after Transfers to Reserves.
- 4.9. The position for the Social Work Resources Adults and Older People includes a £1.272 million commitment in relation to the element of the budget delegated to the IJB. These monies are part of the Council's contribution to the IJB and could have been retained by the Council, however, this assumed commitment allows the IJB to retain this non-recurring underspend within their reserves earmarked for future costs, in line with the approach to integrating health and social care budgets. It is proposed that

these monies will be retained in the Council's Balance Sheet and will be available for use by the IJB.

- 4.10. The Social Work Resources non-delegated Services position is also breakeven. This includes Children and Families. As reported previously, one-off funding totalling £9.2 million is being used in 2023/2024 to contribute towards the residual pressures of residential placements and fostering and kinship care. Ongoing actions on plans to manage the budget pressures are being pursued by management for the remainder of 2023/2024. In addition, the Resource is working towards managing the overall budget pressure in Children and Families by 2024/2025.
- 4.11. All Resource transfers to Reserves are shown in Appendix 2.
- 4.12. **Loan Charges:** There is an in-year underspend of £0.198 million. This is after proposed Transfers to Reserves (Appendix 2). This is due to higher than anticipated deposit interest resulting from the ongoing high interest rates as well as the level of deposits being higher than originally forecast. Details are provided in sections 5.9 to 5.12.
- 4.13. **Corporate Items:** There is a net underspend of £6.051 million for Corporate Items after known commitments and including proposed Transfers to Reserves totalling £0.983 million. This is predominantly due to the successful settlement of an unbudgeted historic VAT claim that was advised to the Council in mid-December 2023. This is covered in detail in section 5.14.
- 4.14. The Corporate Items position includes the impact of the Council funding its share of the national pay award for Local Government employees, as per the national agreement with the Scottish Government. This totals circa £1 million and has been met from Reserves in 2023/2024. These will be reimbursed by the Scottish Government into 2024/2025, and the Reserves will then be replenished.
- 4.15. **Council Tax / Council Tax Reduction Scheme (CTRS):** There is a net over recovery of Council Tax / CTRS of £3.262 million (sections 5.19 and 5.20). The over recovery of Council Tax mainly reflects levels of in-year collection from properties as well as additional income in relation to arrears collection and empty properties.
- 4.16. **Summary and Proposals:** As noted in section 4.2, there is an overall underspend of £9.000 million after Transfers to Reserves.
- 4.17. It is proposed that £3.000 million be transferred to reserves and be used to fund Budget pressures in 2024/2025.
- 4.18. In addition, it is proposed that £6.000 million be transferred to reserves. These monies could be used in the Council's Budget Strategy, bearing in mind the previously identified savings requirement of £95.8 million across the 4 years from 2024/2025.
- 4.19. Further details of the Probable Outturn position are provided in the remainder of the report.
- 5. 2023/2024 General Services Probable Outturn – Resources and Corporate Lines**
 - 5.1. **Total Resource Position:** The outturn position, before any transfers to reserves, is an underspend of £1.239 million.

- 5.2. Resources are proposing transfers to reserves totalling £1.750 million. These are detailed in Appendix 2. Taking these transfers into account results in a net Resources' overspend of £0.511 million. Details across Resources are shown in Table 2.

Table 2: Resource Outturn

	Outturn Before Transfers to Reserves £m	Transfers to Reserves £m	Outturn After Transfers to Reserves £m	over/ under £m
Community and Enterprise	0.240	0.240	0.000	-
Education	(0.295)	0.000	(0.295)	over
Finance and Corporate	(0.216)	0.000	(0.216)	over
Housing and Technical	1.510	1.510	-	-
Social Work – Delegated to IJB	-	-	-	-
Social Work – Non Delegated	-	-	-	-
Joint Boards	-	-	-	-
	1.239	1.750	(0.511)	over

- 5.3. Community and Enterprise Resources are showing a breakeven position after Transfer to Reserves. This includes a proposed transfer of the Community Led Investment Monies (£0.200 million) which will spend in 2024/2025.
- 5.4. The Education Resources' overspend takes account of the financial impacts of periods of industrial action throughout the year.
- 5.5. The Finance and Corporate Resources' overspend includes the anticipated overspend on Empty Property Relief (paragraph 5.3 of the 2024/2025 Revenue Budget Update and Savings report to Executive Committee, 22 November 2023).
- 5.6. Housing and Technical Resources are showing a breakeven position after Transfers to Reserves.
- 5.7. The position for the Social Work Resources Adults and Older People includes a £1.272 million commitment in relation to the element of the budget delegated to the Integrated Joint Board (IJB). As this is an underspend on the Council's contribution to the IJB, this could have been retained by the Council, however, this assumed commitment allows the IJB to retain this non-recurring underspend within their reserves earmarked for future costs, in line with the approach to integrating health and social care budgets. These monies will be retained in the Council's Balance Sheet and will be available for use by the IJB.
- 5.8. The Social Work Resources non-delegated Services position is also breakeven. This includes Children and Families. As reported previously, one-off funding totalling £9.2 million is being used in 2023/2024 to contribute towards the residual pressures of residential placements and fostering and kinship care, some of which is a legacy from the pandemic. Ongoing actions on plans to manage the budget pressures are being pursued by management for the remainder of 2023/2024. In addition, the Resource is working towards managing the overall budget pressure in Children and Families by 2024/2025.
- 5.9. **Loan Charges:** The loan charges budget outturn is showing an in-year underspend of £9.456 million. This is before transfers to Reserves of £9.258 million. After these proposed transfers, detailed in sections 5.10 and 5.11, the underspend is £0.198 million, and is attributed to higher than anticipated deposit interest.

- 5.10. As noted in the Service Concessions paper (Council, 18 January 2023), there is an underspend anticipated in Loan Charges in the years from 2022/2023 to 2025/2026. These underspends will require to be set aside to manage anticipated overspends in the years 2026/2027 to 2031/2032. For 2023/2024, this totals £3.758 million and is included in the proposed transfers in Appendix 2.
- 5.11. The 2024/2025 Revenue Budget Update and Savings report to Executive Committee (22 November 2023) noted that the Council are currently attracting high levels of deposit interest on cash balances held. This is due to high interest rates being paid by counterparties. There is also an anticipated underspend against borrowing costs relating to the Transformation Fund for Leisure and Culture. The estimated underspend at that point totalled £5.5 million and was included in the Budget Update paper presented to members in November 2023, and is included in the proposed Transfers to Reserves.
- 5.12. A breakdown of the Transfer to Reserves can be seen in Table 3.

Table 3: Loan Charges – Transfers to Reserves

	£m
Underspend to manage future anticipated overspends in Loan Charges (section 5.10 and Council, 18 January 2023)	3.758
Underspend from Deposit Interest and Transformation Fund borrowing 2023/2024 (section 5.11 and Executive Committee, 22 November 2023)	5.500
Total Proposed Transfers to Reserves	9.258

- 5.13. **Corporate Items:** The outturn position before proposed transfers to reserves of £0.983 million (Appendix 2) is an underspend of £7.034 million. After transfers, the outturn is an underspend of £6.051 million. In the main, the underspend before transfers relates to unbudgeted income from a historic VAT claim to HMRC (£4.878 million) (section 5.14), unrequired budget allocation for Waste / PPP costs (£0.766 million), lower than anticipated Non-Domestic Rates across the Council (£0.458 million), and a contingency budget (£0.400 million).
- 5.14. Background to the VAT refund is that prior to 2009, various pieces of legislation were legally challenged with regards to VAT, resulting in the Council being reimbursed £1.633 million by HMRC in 2009/2010. Since then, there has been further legal challenge which has been upheld, with the result being a further benefit to the Council in 2023/2024 of £4.878 million. The Council was advised of this on 11 December 2023.
- 5.15. The Corporate Items position includes the impact of the Council funding its share of the national pay award for Local Government employees, as per the national agreement with the Scottish Government. This totals circa £1 million and has been met from Reserves in 2023/2024. These will be reimbursed by the Scottish Government into 2024/2025, and the Reserves will then be replenished.
- 5.16. As noted, the position above is after the following proposed Transfers to Reserves totalling £0.983 million:-
- ♦ Service Concessions – Impact of Accounting for PPP Transactions (£0.437 million): As part of the new accounting arrangements, the Council took the benefit of a recurring saving which averaged £4.000 million per annum. The actual value of the saving realised in 2023/2024 is £4.437 million, a benefit of £0.437 million against the saving of £4.000 million. This is in line with the

anticipated profile of the savings set out in the Service Concession paper (18 January 2023). As the saving generated will be less than the £4.000 million in some years, it is proposed that this benefit/underspend is transferred to Reserves to be used to balance the saving over years.

- ◆ Insurance Fund (£0.300 million): The Insurance Fund will require additional budget in 2024/2025 due to increased premiums and claim payments incurred. It is proposed that £0.300 million is transferred to Reserves to fund these pressures.
- ◆ Central Energy Efficiency Fund (£0.246 million): Resources are allocated funding from the Central Energy Efficiency Fund (CEEF) Reserve to pay for spend to save projects. When the savings are generated from the project in future years, they repay the initial costs to the CEEF Reserve. This over recovery of income (£0.246 million) represents the repayment to be transferred to the CEEF Reserve in 2023/2024 and is included in the proposed transfers to reserves in Appendix 2. The position after this is breakeven.

5.17. **2023/2024 Investments – Transfer to Reserves:** As part of the 2023/2024 budget process, £7.747 million was made available for investments across the Council. Of this, £2.994 million had previously been earmarked to be transferred to Reserves for use in future years, reflecting the timing profile of the spend across each initiative. After Transfers to Reserves, this leaves no variance on this budget line.

5.18. All Resource spend against investment monies will continue to be monitored, with any further Transfers to Reserves considered at year-end.

5.19. **Council Tax including Council Tax Reduction Scheme (CTRS):**
The Net Council Tax / CTRS budget line is showing an over recovery of £3.262 million. This is made up of an over recovery of Council Tax of £3.292 million offset by a CTRS overspend of £0.030 million.

5.20. The Council Tax over recovery of £3.292 million is due to:-

- ◆ Empty Properties (£0.215 million) – higher than anticipated income from empty properties against a budget of £0.650 million.
- ◆ Arrears (£0.607 million) – higher than anticipated arrears income against a budget of £1.4 million.
- ◆ Additional Properties (£2.176 million) – higher than anticipated income from additional in year properties now contributing to Council Tax income.
- ◆ Second Homes (£0.294 million) – higher than anticipated income from second homes' council tax payments against a budget of £0.500 million.

5.21. **Summary of Overall Outturn Position**

Taking into account the position across the Budget areas as detailed in sections 5.1 to 5.20, the outturn position is an underspend of £9.000 million.

5.22. It is proposed that £3.000 million be transferred to reserves and be used to fund Budget pressures in 2024/2025.

5.23. In addition, it is proposed that £6.000 million be transferred to reserves. These monies could be used in the Council's Budget Strategy, bearing in mind the previously identified savings requirement of £95.8 million across the 4 years from 2024/2025.

5.24. The full Probable Outturn is summarised in Table 4.

Table 4: Summary of Overall Outturn Position

	£m
Position before Transfers:	
Resources Underspend (sections 5.1 – section 5.8)	1.239
Loan Charges Underspend (section 5.9 – 5.12)	9.456
Corporate Items Underspend (section 5.13 – section 5.16)	7.034
2023/2024 Investments – Transfers to Reserves (section 5.17)	2.994
Council Tax / CTRS Net Over Recovery (section 5.19 – 5.20)	3.262
Forecast Underspend Before Transfers to Reserves	23.985
Less:	
Proposed Transfers to Reserves (Appendix 2)	(14.985)
Forecast Underspend AFTER Transfers to Reserves	9.000
Less:	(9.000)
Additional Proposed Transfers to Reserves (sections 5.22 - 5.23 and Appendix 2)	
Breakeven Position AFTER Transfers to Reserves	-

5.25. Table 4 also shows the 2023/2024 Probable Outturn position of breakeven, after transfers to Reserves.

6. Redeterminations of 2023/2024 Revenue Grant Funding

6.1. The Local Government Finance Circular 8/2003 was published on 21 December 2023. This circular confirmed previously advised monies for 2023/2024 and also some additional earmarked funding for a number of Council services. The bullets below show the detail of the redetermination monies.

- ♦ **2023/2024 Pay Award:** £9.142 million has been provided to fund the 2023/2024 pay award to Council employees. This budget has been allocated across Resources as appropriate.
- ♦ **2023/2024 Pay Award (Teachers):** £10.080 million has been provided to fund the 2023/2024 pay award to Teachers. This budget has been allocated to Education Resources.
- ♦ **Ukraine Refugees:** £1.485 million has been provided to fund continued support to Ukrainian Refugee Resettlement and associated services. This budget has been allocated to Housing and Technical Resources and included as a Transfer to Reserves for use in future years (Appendix 2).
- ♦ **Teacher Induction Scheme:** £2.306 million has been provided to fund the cost of additional probationer Teachers in 2023/2024. This budget has been allocated to Education Resources.
- ♦ **Fostering and Kinship Care:** £0.952 million provided to support the cost of fostering and kinship in 2023/2024. This budget has been allocated to Social Work Resources.

6.2. The figures included in the appendices 1 and 3 have been updated to reflect these monies.

6.3. **Teacher Numbers:** As previously reported, the Cabinet Secretary had held back £45.5 million of funding nationally for the maintenance of Teacher Numbers, until after the 2023 Census details are received by the Government, and until councils provide assurance that they have maintained teacher numbers and pupil support numbers at

the 2022 level. For the Council, this amounts to £2.934 million. The release of these monies was not confirmed in the recent Finance Circular, however, on the basis that the Council has maintained its Teacher Numbers, the amount of £2.934 million has been assumed as being received. Members will be advised if this is not the case.

7. 2023/2024 General Services Monitoring Position

7.1. Financial Position as at 01 December 2023

As at 01 December 2023, the position on the General Services budget is a net underspend of £0.593 million, after transfers to Reserves. This is shown in Appendix 3.

8. Housing Revenue Account Position

8.1. Financial Position as at 1 December 2023: Appendix 4 of the report shows a breakeven position against the phased budget on the Housing Revenue Account.

8.2. Probable Outturn Position: Appendix 4 also shows the forecast position for the financial year, being a breakeven position for the Housing Revenue Account.

8.3. This breakeven position includes a lower than budgeted Transfer from Reserves being required in the financial year. It is assumed that the increased level of costs experienced will be offset by an underspend in Loan Charges this financial year.

8.4. The reduction in Loan Charges is anticipated in 2023/2024 as a result of utilising an in-year benefit from the Housing Revenue Account Loans Fund Review. This work has been carried out and forms part of the 2024/2025 budget setting report for the HRA to the Executive Committee (Housing Revenue and Capital Account Budget 2024/2025).

9. Employee Implications

9.1. None.

10. Financial Implications

10.1. As detailed in sections 4 to 8 of the report.

11. Climate Change, Sustainability and Environmental Implications

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

12. Other Implications

12.1. The main risk associated with the Council's Revenue Budget is that there is an overspend. As detailed in section 4, inflationary and budget pressures this year increase the risk of overspend, however, we have mitigated this going forwards through providing additional funds in future years budget strategy, and through the one-off use of reserves in the current year.

12.2. We will also continue to monitor the actual impact through four weekly Budget Monitoring Meetings at which any variance is analysed. In addition, the Probable Outturn exercise included in this report ensures early warning for corrective action to be taken where appropriate.

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

13. Equality Impact Assessment and Consultation Arrangements

- 13.1. 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.
- 13.2. There is also no requirement to undertake any consultation in terms of the information contained in this report.

Paul Manning
Chief Executive

15 January 2024

Link(s) to Council Values/Priorities/Outcomes

- ◆ Accountable, Effective, Efficient and Transparent

Previous References

- ◆ None

List of Background Papers

- ◆ Financial Ledger and budget monitoring results to 1 December 2023.

Contact for Further Information

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

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SOUTH LANARKSHIRE COUNCIL
Revenue Budget Monitoring Report (BEFORE Transfers)
Period Ended 1 December 2023 (No.9)

<u>Committee</u>	Annual Budget	Annual Forecast BEFORE Transfers	Annual Forecast Variance BEFORE Transfers	Budget Proportion To 01/12/23	Actual to Period 10 01/12/23	Variance to 01/12/23	
Departments:	£m	£m	£m	£m	£m	£m	
Community and Enterprise Resources	139.279	139.039	0.240	86.137	86.137	0.000	
Facilities, Waste and Grounds	83.200	82.873	0.327	52.467	52.035	0.432	under
Leisure and Culture Services	23.227	23.044	0.183	16.852	16.852	0.000	
Planning and Regulatory Services	5.382	5.018	0.364	3.612	3.491	0.121	under
Enterprise and Sustainable Development	5.973	5.664	0.309	1.709	1.548	0.161	under
Roads, Transportation and Fleet	21.497	22.440	(0.943)	11.497	12.211	(0.714)	over
Education Resources	439.709	440.004	(0.295)	278.163	278.163	0.000	
Education	439.709	440.004	(0.295)	278.163	278.163	0.000	
Finance and Corporate Resources	44.104	44.320	(0.216)	35.497	35.497	0.000	
Finance Services - Strategy	2.306	2.272	0.034	2.407	2.371	0.036	under
Finance Services - Transactions	19.450	19.631	(0.181)	11.924	11.786	0.138	under
Audit and Compliance Services	0.411	0.417	(0.006)	0.397	0.412	(0.015)	over
Information Technology Services	5.542	5.542	0.000	7.782	7.870	(0.088)	over
Communications and Strategy Services	2.966	2.966	0.000	2.319	2.310	0.009	under
Administration and Licensing Services	4.510	4.730	(0.220)	3.457	3.623	(0.166)	over
Personnel Services	8.919	8.762	0.157	7.211	7.125	0.086	under
Housing and Technical Resources	17.592	16.082	1.510	20.238	20.238	0.000	
Housing Services	10.229	8.673	1.556	6.329	6.281	0.048	under
Property Services	7.363	7.409	(0.046)	13.909	13.957	(0.048)	over
Social Work Resources	239.322	239.322	0.000	141.048	140.957	0.091	under
Performance and Support Services	6.686	6.501	0.185	4.329	4.154	0.175	under
Children and Families	48.885	49.175	(0.290)	31.841	32.192	(0.351)	over
Adults and Older People	182.252	182.252	0.000	103.459	103.343	0.116	under
Justice and Substance Misuse	1.499	1.394	0.105	1.419	1.268	0.151	under
Joint Boards	2.053	2.053	0.000	1.421	1.421	0.000	
	882.059	880.820	1.239	562.504	562.413	0.091	under

<u>Committee</u>	Annual Budget	Annual Forecast BEFORE Transfers	Annual Forecast Variance BEFORE Transfers	Budget Proportion To 01/12/23	Actual to Period 10 01/12/23	Variance to 01/12/23	
	£m	£m	£m	£m	£m	£m	
Service Departments Total	882.059	880.820	1.239	562.504	562.413	0.091	under
CFCR	0.038	0.038	0.000	0.000	0.000	0.000	-
Loan Charges	38.796	29.340	9.456	0.000	0.000	0.000	-
Corporate Items	(5.093)	(12.127)	7.034	0.316	(0.186)	0.502	under
Corporate Items – 23/24 Strategy	0.000	0.000	0.000	0.000	0.000	0.000	-
Investments – 2023/24 (T/f to Reserves)	2.994	0.000	2.994	0.000	0.000	0.000	-
Total Expenditure	918.794	898.071	20.723	562.820	562.227	0.593	under
Council Tax	179.102	182.394	3.292	123.994	123.994	0.000	over
Less: Council Tax Reduction Scheme	(23.278)	(23.308)	(0.030)	(16.116)	(16.116)	0.000	under
Net Council Tax	155.824	159.086	3.262	107.878	107.878	0.000	over
General Revenue Grant	350.757	350.757	0.000	242.832	242.832	0.000	-
Non-Domestic Rates	341.536	341.536	0.000	236.448	236.448	0.000	-
Transfer from Reserves	70.677	70.677	0.000	70.677	70.677	0.000	-
Total Income	918.794	922.056	3.262	657.835	657.835	0.000	-
Net Expenditure / (Income)	0.000	(23.985)	23.985	(95.015)	(95.608)	0.593	under

Proposed Transfers to Reserves included in the Probable Outturn

Purpose / Description	Resource	Value £m
Resources		
Investment Monies Investment monies allocated in 2023/2024 for Community Led Investments which will now spend in 2024/2025.	Community and Enterprise	0.200
Fleet Sinking Fund Annual contribution to the Fleet sinking fund to maintain asset replacement programme.	Community and Enterprise	0.025
Year 3 of Electric Vehicle Payback Ringfenced reserves used to manage purchase of electric vehicles in short term which have to be repaid over the next few years.	Community and Enterprise	0.015
Total Community and Enterprise Resources		0.240
Ukraine Resettlement Funding This funding forms part of the 2023/2024 revenue grant redeterminations and will be carried forward for use in 2024/2025.	Housing and Technical	1.485
Local Heat and Energy Efficiency Strategies (LHEES) Funding It is proposed that this external funding is carried forward to be utilised in 2024/2025.	Housing and Technical	0.025
Total Housing and Technical Resources		1.510
Total Resource Proposed Transfers to Reserves		1.750
Loan Charges		
Loan Charges Underspend Underspend to be set aside to manage future overspends predicted in Loan Charges as previously advised to members (Council, 18 January 2023)	Loan Charges	3.758
Loan Charges Underspend Underspend from Deposit Interest and Transformation Fund borrowing to be set aside as included in the 2024/2025 Budget Strategy. (Executive Committee, 22 November 2023)	Loan Charges	5.500
Total Loan Charges Proposed Transfers to Reserves		9.258
Corporate Items		
Service Concessions Underspend on Loan Charges used manage anticipated overspends in future years.	Corporate Items	0.437
Insurance Fund The Insurance Fund will require additional budget into 2024/2025.	Corporate Items	0.300
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	0.246
Total Corporate Items Proposed Transfers to Reserves		0.983
Investments 2023/24 (T/f to Reserves)		
Front Line First – Facilities, Waste and Grounds From the total investment of £3 million, £1.086 million has been retained for spend in 2023/2024 with the remaining £1.914 million to be transferred to reserves for use in future years. The £1.914 million has been moved to the budget line 2023/2024 Investments – Transfers to Reserves and will be transferred to Reserves at the year-end.	Investments 2023/24 (T/f to Reserves)	1.914
Pre-School Clothing Grant From the total investment of £1.350 million, an amount of £0.270 million has been retained for spend in 2023/2024 with the remaining £1.080 million to be transferred to reserves for use in the next 4 years. The £1.080 million has been moved to the budget line 2023/2024 Investments – Transfers to Reserves and will be transferred to Reserves at the year-end.	Investments 2023/24 (T/f to Reserves)	1.080
Total Investments 2023/24 (T/f to Reserves)		2.994
Total Proposed Transfers		14.985

Additional Transfers to Reserves – Use of Outturn Underspend		
Budget Pressures It is proposed that £3.000 million be transferred to reserves and be used to fund Budget pressures into 2024/2025. This proposal is to use this temporary funding to manage the timing of when permanent budget solutions are identified / delivered.	Use of Outturn Underspend	3.000
Contribution to Budget Strategy In addition, it is proposed that £6.000 million be transferred to reserves. These monies could be used in the Council's Budget Strategy, bearing in mind the previously identified savings requirement of £95.8 million across the 4 years from 2024/2025.	Use of Outturn Underspend	6.000
Total Additional Transfers to Reserves – Use of Outturn Underspend		9.000

SOUTH LANARKSHIRE COUNCIL

Revenue Budget Monitoring Report (AFTER Transfers)

Period Ended 1 December 2023 (No.9)

<u>Committee</u>	Annual Budget	Annual Forecast AFTER Transfers	Annual Forecast Variance AFTER Transfers	Budget Proportion To 01/12/23	Actual to Period 10 01/12/23	Variance to 01/12/23	
Departments:	£m	£m	£m	£m	£m	£m	
Community and Enterprise Resources	139.279	139.279	0.000	86.137	86.137	0.000	
Facilities, Waste and Grounds	83.200	82.873	0.327	52.467	52.035	0.432	under
Leisure and Culture Services	23.227	23.244	(0.017)	16.852	16.852	0.000	
Planning and Regulatory Services	5.382	5.018	0.364	3.612	3.491	0.121	under
Enterprise and Sustainable Development	5.973	5.664	0.309	1.709	1.548	0.161	under
Roads, Transportation and Fleet	21.497	22.480	(0.983)	11.497	12.211	(0.714)	over
Education Resources	439.709	440.004	(0.295)	278.163	278.163	0.000	
Education	439.709	440.004	(0.295)	278.163	278.163	0.000	
Finance and Corporate Resources	44.104	44.320	(0.216)	35.497	35.497	0.000	
Finance Services - Strategy	2.306	2.272	0.034	2.407	2.371	0.036	under
Finance Services - Transactions	19.450	19.631	(0.181)	11.924	11.786	0.138	under
Audit and Compliance Services	0.411	0.417	(0.006)	0.397	0.412	(0.015)	over
Information Technology Services	5.542	5.542	0.000	7.782	7.870	(0.088)	over
Communications and Strategy Services	2.966	2.966	0.000	2.319	2.310	0.009	under
Administration and Licensing Services	4.510	4.730	(0.220)	3.457	3.623	(0.166)	over
Personnel Services	8.919	8.762	0.157	7.211	7.125	0.086	under
Housing and Technical Resources	17.592	17.592	0.000	20.238	20.238	0.000	
Housing Services	10.229	10.158	0.071	6.329	6.281	0.048	under
Property Services	7.363	7.434	(0.071)	13.909	13.957	(0.048)	over
Social Work Resources	239.322	239.322	0.000	141.048	140.957	0.091	under
Performance and Support Services	6.686	6.501	0.185	4.329	4.154	0.175	under
Children and Families	48.885	49.175	(0.290)	31.841	32.192	(0.351)	over
Adults and Older People	182.252	182.252	0.000	103.459	103.343	0.116	under
Justice and Substance Misuse	1.499	1.394	0.105	1.419	1.268	0.151	under
Joint Boards	2.053	2.053	0.000	1.421	1.421	0.000	
	882.059	882.570	(0.511)	562.504	562.413	0.091	under

<u>Committee</u>	Annual Budget	Annual Forecast AFTER Transfers	Annual Forecast Variance AFTER Transfers	Budget Proportion To 01/12/23	Actual to Period 10 01/12/23	Variance to 01/12/23	
	£m	£m	£m	£m	£m	£m	
Service Departments Total	882.059	882.570	(0.511)	562.504	562.413	0.091	under
CFCR	0.038	0.038	0.000	0.000	0.000	0.000	-
Loan Charges	38.796	38.598	0.198	0.000	0.000	0.000	-
Corporate Items	(5.093)	(11.144)	6.051	0.316	(0.186)	0.502	under
Corporate Items – 23/24 Strategy	0.000	0.000	0.000	0.000	0.000	0.000	-
Investments – 2023/24 (T/f to Reserves)	2.994	2.994	0.000	0.000	0.000	0.000	-
Total Expenditure	918.794	913.056	5.738	562.820	562.227	0.593	under
Council Tax	179.102	182.394	3.292	123.994	123.994	0.000	over
Less: Council Tax Reduction Scheme	(23.278)	(23.308)	(0.030)	(16.116)	(16.116)	0.000	over
Net Council Tax	155.824	159.086	3.262	107.878	107.878	0.000	-
General Revenue Grant	350.757	350.757	0.000	242.832	242.832	0.000	-
Non-Domestic Rates	341.536	341.536	0.000	236.448	236.448	0.000	-
Transfer from Reserves	70.677	70.677	0.000	70.677	70.677	0.000	-
Total Income	918.794	922.056	3.262	657.835	657.835	0.000	-
Net Expenditure / (Income)	0.000	(9.000)	9.000	(95.015)	(95.608)	0.593	under

SOUTH LANARKSHIRE COUNCIL
Revenue Budget Monitoring Report
Period Ended 1 December 2023 (No.9)
Housing Revenue Account

	Annual Budget	Forecast for Year	Annual Forecast Variance	Budget Proportion to 01/12/23	Actual to Period 9 01/12/23	Variance to 01/12/23		%	Note
	£m	£m	£m	£m	£m	£m			
Employee Costs	15.310	15.401	(0.091)	10.015	10.054	(0.039)	over	(0.4%)	
Property Costs	50.929	56.610	(5.681)	29.002	32.968	(3.966)	over	(13.7%)	1
Supplies & Services	0.653	0.691	(0.038)	0.478	0.488	(0.010)	over	(2.1%)	
Transport & Plant	0.196	0.189	0.007	0.130	0.121	0.009	under	6.9%	
Administration Costs	5.570	5.597	(0.027)	0.363	0.378	(0.015)	over	(4.1%)	
Payments to Other Bodies	2.974	2.979	(0.005)	1.395	1.401	(0.006)	over	(0.4%)	
Payments to Contractors	0.100	0.145	(0.045)	0.062	0.062	0.000	-	0.0%	
Transfer Payments	0.000	0.000	0.000	0.000	0.000	0.000	-	0.0%	
Financing Charges	27.162	27.162	0.000	24.390	24.390	0.000	-	0.0%	
Total Controllable Expenditure	102.894	108.774	(5.880)	65.835	69.862	(4.027)	over	(6.1%)	
Total Controllable Income	(115.940)	(116.768)	0.828	(70.811)	(71.086)	0.275	over recovered	0.4%	2
Transfer to/(from) Balance Sheet	(4.907)	(0.853)	(4.054)	(2.093)	0.000	(2.093)	under recovered	(100.0%)	3
Net Controllable Expenditure	(17.953)	(8.846)	(9.107)	(7.069)	(1.224)	(5.845)	over	(82.7%)	
Add: Non Controllable Budgets									
Financing Charges	17.953	8.846	9.107	5.584	0.000	5.584	under	-100.0%	
Total Budget	0.000	0.000	0.000	(1.224)	(1.224)	0.000	-	0.0%	

Variance Explanations

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

Virements

None.

Report

5

Report to:	Financial Resources Scrutiny Forum
Date of Meeting:	1 February 2024
Report by:	Chief Executive

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

1.1. The purpose of the report is to:-

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

2. Recommendation(s)

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

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

3. Background

3.1. The individual reports attached provide detailed information on each of the Resource Revenue Budgets for the period to 1 December 2023. The detailed papers cover the General Services and also the Housing Revenue Account.

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

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

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

4. Employee Implications

4.1. None

5. Financial Implications

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

6. Climate Change, Sustainability and Environmental Implications

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

7. Other Implications

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

8. Equality Impact Assessment and Consultation Arrangements

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

Paul Manning
Chief Executive

15 January 2024

Link(s) to Council Values/Priorities/Outcomes

- ◆ Accountable, Effective, Efficient and Transparent

Previous References

- ◆ None

List of Background Papers

- ◆ Revenue Ledger prints to 1 December 2023

Contact for Further Information

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

Jackie Taylor, Head of Finance

Ext: 5637 (Tel: 01698 455637)

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

South Lanarkshire Council

Revenue Budget Monitoring Statement

Period Ended 01 December 2023 (No 9)

Community and Enterprise Resources

Committee

Service Departments :-

Facilities, Waste and Grounds

Leisure and Culture

Planning and Regulatory Services

Environmental and Sustainable Development

Roads, Transportation and Fleet

Total Community and Enterprise Resources

Annual Budget	Forecast for Year	Annual Forecast Over/ Under	Budget Proportion 01/12/23	Actual to Period 9 01/12/23	Variance 01/12/23
£m	£m	£m	£m	£m	£m
83.200	82.873	0.327	52.467	52.035	0.432 under
23.227	23.244	(0.017)	16.852	16.852	0.000
5.382	5.018	0.364	3.612	3.491	0.121 under
5.973	5.664	0.309	1.709	1.548	0.161 under
21.497	22.480	(0.983)	11.497	12.211	(0.714) over
139.279	139.279	(0.000)	86.137	86.137	0.000

Community and Enterprise Resources Variance Analysis 2023/24 (Period 9)

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Employee Costs	2,139k under	APT&C Basic/Superannuation/NI - 2,734k under	Facilities, Waste and Grounds Services – 1,420k under	The variances are mainly due to vacant posts, with recruitment currently being progressed.
			Planning and Regulatory Services - 234k under	
			Enterprise and Sustainable Development – 164k under	
			Roads, Transportation and Fleet Services - 916k under	
		Overtime - (508k) over	Facilities, Waste and Grounds Services - (458k) over	The overtime variance is mainly within Grounds and due to vehicle checks, verge maintenance works and weekend work at cemeteries and golf courses. There is also an overspend within Waste due to high staff absences, and vehicle availability as a result of outstanding vehicle repairs. It is currently offset by underspends in basic pay (above).

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Employee Costs (cont.)			Roads, Transportation and Fleet Services - (33k) over	This variance relates to overtime within Fleet Services due to staff vacancies.
			Planning and Regulatory Services - (15k) over	This variance is due to overtime worked and is offset by vacancies in basic pay (above).
		Additional Pension Costs - (55k) over	Facilities, Waste and Grounds Services - (44k) over	The overspend relates to the ongoing cost of early retirals.
			Roads, Transportation and Fleet Services - (11k) over	The overspend relates to the ongoing cost of early retirals.
Property Costs	(103k) over	Repairs & Maintenance - Internal Contractors - (23k) over	Roads, Transportation and Fleet Services - (18k) over	The overspend mainly relates to the upkeep of the road's construction depots.
		<u>Repairs & Maintenance - External Contractors - (14k) over</u>	<u>Roads, Transportation and Fleet Services - (8k) over</u>	<u>The overspend mainly relates to the upkeep of the road's construction depots.</u>
		Cleaning & Janitorial Supplies - (30k) over	Facilities, Waste and Grounds Services - (30k) over	The overspend relates to an increase in costs for cleaning materials.
		<u>Health and Hygiene Materials - (22k) over</u>	<u>Facilities, Waste and Grounds Services - (22k) over</u>	<u>The overspend is due to an increase in costs for sanitary and nappy bins within facilities.</u>

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Supplies and Services	(332k) over	<u>Computer Equipment Purchase – 25k under</u>	<u>Facilities, Waste and Grounds Services - 69k under</u>	<u>The underspend is within Facilities and relates to the timing of spend on laptops. This is being offset by overspends in Equipment, Apparatus and Tools, and budgets will be realigned accordingly.</u>
			<u>Planning and Regulatory Services – (20k) over</u>	<u>The overspend mainly relates to the greater than budgeted costs on the IT system upgrade within Planning & Building Standards.</u>
			<u>Roads, Transportation and Fleet Services - (16k) over</u>	<u>The overspend mainly relates to the greater than budgeted costs on the IT system upgrade within Fleet Services.</u>
		IT Equipment Maintenance – (56k) over	Roads, Transportation and Fleet Services - (39k) over	The overspend is within Fleet services and relates to costs for the Fleet plan system.
			Facilities, Waste and Grounds Services - (15k) over	The overspend is within Facilities and relates to the annual charge for the cashless system which is not budgeted.

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Supplies and Services (cont.)		<u>Equipment, Apparatus and Tools – (77k) over</u>	<u>Facilities, Waste and Grounds Services - (93k) over</u>	<u>The overspend is within Facilities and relates to costs for equipment purchase, and essential repairs and maintenance. This is being offset by underspends in Computer Equipment, and budgets will be realigned accordingly.</u>
		Materials - (189k) over	Facilities, Waste and Grounds Services - (187k) over	The overspend mainly relates to an increased level of spend on replacement domestic waste bins.
		Protective Clothing and Uniforms - (31k) over	Facilities, Waste and Grounds Services - (22k) over	The overspend is mainly due to the requirement for new improved PPE for operatives within Facilities.
Transport and Plant	(945k) over	Fleet Services - Vehicle Hires - (106k) over	Roads, Transportation and Fleet - (106k) over	The overspend is mainly due to the timing of the achievement of efficiencies within Fleet.
		Fleet Services - Repairs - (1,046k) over	Roads, Transportation and Fleet - (1,046k) over	The overspend is mainly due to the timing of the achievement of efficiencies within Fleet and also the costs within the workshop for outside repairs and materials being greater than anticipated. This is partially offset by an underspend in employee costs.

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Transport and Plant (cont.)		<u>Fleet Service Charges - Leasing - 169k under</u>	<u>Roads, Transportation and Fleet - 171k under</u>	<u>The underspend is within Fleet and relates to a change in leasing periods for Passenger Service Agreements and Pool Cars.</u>
		<u>Fleet Service Charges - Contract Hire - (46k) over</u>	<u>Roads, Transportation and Fleet - (33k) over</u>	<u>The overspend is within Fleet and relates to electric contract hires.</u>
		<u>Fleet Service Charges - Fuel - 125k under</u>	<u>Roads, Transportation and Fleet - 112k under</u>	<u>Fleet spend is lower than budget due to use of electric vehicles.</u>
Administration	(93k) over	<u>Printing and Stationery - (19k) over</u>	<u>Facilities, Waste and Grounds Services - (10k) over</u>	<u>The overspend is mainly due to the printing of menus and promotional material within Facilities Management.</u>
			<u>Roads, Transportation and Fleet - (8k) over</u>	<u>The overspend is mainly due to expenditure on Health and Safety manuals within Roads Contracting.</u>
		Medical Costs - (42k) over	Facilities, Waste and Grounds Services - (31k) over	The overspend reflects a higher than anticipated level of medical referrals to date.
			Roads, Transportation and Fleet - (10k) over	The overspend reflects a higher than anticipated level of medical referrals to date.

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Payment to Contractors	(475k) over	Payment to Private Contractor - (473k) over	Planning and Regulatory Services - (464k) over	The overspend relates to an increase in demand for Clinical Waste services, offset by an over recovery of income.
Income	(187k) under recovered	Sales General - (23k) under recovered	Facilities, Waste and Grounds Services - (23k) under recovered	The under recovery is due to a decrease in School Meals income within Facilities Management due to demand.
		Fees and Charges - General - (308k) under recovered	Facilities, Waste and Grounds Services - (22k) under recovered	The under recovery is mainly due to the decrease in the uptake of the Care of Gardens service within Grounds.
			<u>Planning and Regulatory Services – (41k) under recovered</u>	<u>The under recovery is mainly due to the current level of Planning and Building Standards applications income being less than anticipated.</u>
			Roads, Transportation and Fleet - (245k) under recovered	The under recovery is within Parking where the demand is less than anticipated.
		Fees and Charges - Department of the Authority - 511k over recovered	Planning and Regulatory Services - 486k over recovered	The over recovery relates to income received for clinical waste which offsets the over spend within Payment to Contractors.

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Income (cont.)		<u>Fleet Services – 114k over recovered</u>	<u>Roads, Transportation and Fleet - 114k over recovered</u>	<u>The over recovery is mainly due an increased level of income from vehicle maintenance within Fleet Services, which offsets the expenditure within the workshop (Transport & Plant, Fleet Services – Repairs).</u>
		<u>Other Income – (111k) under recovered</u>	<u>Roads, Transportation and Fleet - (112k) under recovered.</u>	<u>Fleet is under recovered mainly due to a decrease in the demand for pool cars.</u>
		Recharges - Departments of the Authority - (398k) under recovered	Roads, Transportation and Fleet - (347k) under recovered.	The current level of income from maintenance works is lower than anticipated within Roads Construction.
			Facilities, Waste and Grounds Services - (51k) under recovered	The under recovery is within Facilities and relates mainly to a reduced demand in cleaning services.

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

South Lanarkshire Council

Community and Enterprise Resources - Total

Expenditure / Income Variance Trends 2023-24

	REVISED ANNUAL BUDGET SLC 23/24 2	PERIOD 5 VARIANCE AMOUNT	Over/ Under	PERIOD 6 VARIANCE AMOUNT	Over/ Under	PERIOD 7 VARIANCE AMOUNT	Over/ Under	PERIOD 9 ESTIMATE TO DATE	PERIOD 9 ACTUAL TO DATE	PERIOD 9 VARIANCE AMOUNT	Over/ Under
EMPLOYEE COSTS											
APT & C BASIC	81,089	1,209	under	1,503	under	1,943	under	50,816	48,262	2,554	under
APT & C OVERTIME	1,569	(259)	over	(282)	over	(338)	over	718	1,226	(508)	over
APT & C SUPERANNUATION	12,366	(83)	over	(95)	over	(58)	over	8,629	8,632	(3)	over
APT & C NIC	6,084	120	under	146	under	213	under	4,309	4,126	183	under
TRAVEL AND SUBSISTENCE	75	1	under	2	under	2	under	47	42	5	under
OTHER EMPLOYEE COSTS	137	1	under	(1)	over	(7)	over	129	137	(8)	over
PENSION INCREASES	1,107	(7)	over	(12)	over	(7)	over	738	767	(29)	over
ADDITIONAL PENSION COSTS	0	(36)	over	(42)	over	(42)	over	0	55	(55)	over
EMPLOYEE COSTS	102,427	946	under	1,219	under	1,706	under	65,386	63,247	2,139	under
PROPERTY COSTS											
RATES	982	0		0		7	under	906	900	6	under
SCOTTISH WATER - UNMETERED CHARGES	25	0		0		0		10	11	(1)	over
SCOTTISH WATER - METERED CHARGES	155	(3)	over	(2)	over	(3)	over	94	93	1	under
RENT	590	0		0		3	under	289	291	(2)	over
SERVICE CHARGE	42	(1)	over	(1)	over	0		39	41	(2)	over
FACTORING CHARGES	16	0		0		(4)	over	15	19	(4)	over
PROPERTY INSURANCE	291	0		0		1	under	278	272	6	under
SECURITY COSTS	42	0		2	under	2	under	29	30	(1)	over
GROUND MAINTENANCE	8	0		0		0		0	0	0	
REPAIRS & MAINTENANCE - INTERNAL CONTRACTORS	648	(2)	over	(6)	over	(15)	over	100	123	(23)	over
LIFE CYCLE MAINTENANCE	0	(4)	over	(4)	over	(4)	over	0	0	0	
REPAIRS & MAINTENANCE - EXTERNAL CONTRACTORS	31	(9)	over	(7)	over	(10)	over	7	21	(14)	over
FIXED ELECTRICAL	0	0		0		(2)	over	0	0	0	
ELECTRICITY - CONTRACT	1,380	(2)	over	(1)	over	(3)	over	598	602	(4)	over
GAS	165	1	under	3	under	2	under	81	79	2	under
HEATING OIL	14	0		0		0		4	4	0	
CLEANING CONTRACT	23	0		0		0		15	15	0	
CLEANING AND JANITORIAL SUPPLIES AND EQUIPMENT	428	(3)	over	(22)	over	(22)	over	308	338	(30)	over
HEALTH & HYGIENE MATERIALS	25	0		2	under	(7)	over	13	35	(22)	over
PEST CONTROL	0	0		0		0		0	4	(4)	over
REFUSE UPLIFT	404	(1)	over	(2)	over	(2)	over	252	256	(4)	over
OTHER PROPERTY COSTS	31	(1)	over	(4)	over	(4)	over	25	32	(7)	over
PROPERTY COSTS	5,300	(25)	over	(42)	over	(61)	over	3,063	3,166	(103)	over

South Lanarkshire Council

Community and Enterprise Resources - Total

Expenditure / Income Variance Trends 2023-24

	REVISED ANNUAL BUDGET SLC 23/24 2	PERIOD 5 VARIANCE AMOUNT	Over/ Under	PERIOD 6 VARIANCE AMOUNT	Over/ Under	PERIOD 7 VARIANCE AMOUNT	Over/ Under	PERIOD 9 ESTIMATE TO DATE	PERIOD 9 ACTUAL TO DATE	PERIOD 9 VARIANCE AMOUNT	Over/ Under
SUPPLIES AND SERVICES											
COMPUTER EQUIPMENT PURCHASE	582	5	under	4	under	4	under	535	510	25	under
COMPUTER EQUIPMENT MAINTENANCE	45	0		(1)	over	3	under	12	12	0	
I.T. EQUIPMENT MAINT-CONTRACT	304	(6)	over	(18)	over	(35)	over	93	149	(56)	over
I.T. ELECTRONIC MESSAGING	74	2	under	2	under	2	under	0	0	0	
EQUIPMENT, APPARATUS AND TOOLS	1,141	(7)	over	(7)	over	(6)	over	412	489	(77)	over
SMALL TOOLS	107	0		0		0		17	4	13	under
ADAPTATIONS FOR CLIENTS	0	(2)	over	(2)	over	(2)	over	0	0	0	
FURNISHINGS (INCL. CROCKERY & LINEN)	111	0		0		(3)	over	58	63	(5)	over
MATERIALS	7,979	(18)	over	(12)	over	(4)	over	4,949	5,138	(189)	over
MATERIALS (INSURABLE LOSSES)	0	0		0		0		0	2	(2)	over
MATERIALS, APPARATUS AND EQUIPMENT	9	(3)	over	(5)	over	(5)	over	0	7	(7)	over
PUBLICATIONS, JOURNALS, NEWSPAPERS ETC.	2	0		0		0		0	0	0	
FOODSTUFFS - GENERAL	5,545	(44)	over	(46)	over	(173)	over	3,166	3,179	(13)	over
PROTECTIVE CLOTHING & UNIFORMS	207	(7)	over	(8)	over	(19)	over	138	169	(31)	over
LAUNDRY COSTS	10	1	under	1	under	0		7	6	1	under
OTHER SUPPLIES AND SERVICES	216	2	under	(1)	over	4	under	145	132	13	under
MAJOR SUPPLY OF ELECTRICAL POWER	2,498	0		0		0		1,135	1,135	0	
OUTSOURCED MAIL	0	(3)	over	(3)	over	(2)	over	0	2	(2)	over
DELIVERY CHARGE	1	0		(1)	over	(1)	over	0	2	(2)	over
I- PROCUREMENT ERRORS	0	(2)	over	(1)	over	0		0	0	0	
SUPPLIES AND SERVICES	18,831	(82)	over	(98)	over	(237)	over	10,667	10,999	(332)	over

South Lanarkshire Council

Community and Enterprise Resources - Total

Expenditure / Income Variance Trends 2023-24

	REVISED ANNUAL BUDGET SLC 23/24 2	PERIOD 5 VARIANCE AMOUNT	Over/ Under	PERIOD 6 VARIANCE AMOUNT	Over/ Under	PERIOD 7 VARIANCE AMOUNT	Over/ Under	PERIOD 9 ESTIMATE TO DATE	PERIOD 9 ACTUAL TO DATE	PERIOD 9 VARIANCE AMOUNT	Over/ Under
TRANSPORT AND PLANT											
PURCHASE OF VEHICLES	156	0		0		0		156	156	0	
PURCHASE OF PLANT	229	(7)	over	(7)	over	0		21	22	(1)	over
FLEET SERVICES - DRIVERS	58	0		(7)	over	(7)	over	58	65	(7)	over
FLEET SERVICES - FUEL	3,645	(2)	over	(3)	over	(9)	over	2,515	2,558	(43)	over
FLEET SERVICES - VEHICLE HIRE	1,075	(59)	over	(71)	over	(83)	over	1,014	1,120	(106)	over
POOL CAR CHARGES - RENTAL	56	0		(2)	over	(7)	over	32	47	(15)	over
POOL CAR CHARGES - FUEL	22	2	under	2	under	3	under	14	1	13	under
POOL CAR CHARGES - ADDITIONAL COSTS	7	0		(2)	over	(3)	over	1	4	(3)	over
OTHER TRANSPORT COSTS	78	(1)	over	0		1	under	55	50	5	under
TRANSPORT INSURANCE	93	0		0		0		93	93	0	
LICENCES	491	(5)	over	(2)	over	(4)	over	356	374	(18)	over
FLEET SERVICES - REPAIRS	1,474	(411)	over	(517)	over	(648)	over	850	1,896	(1,046)	over
PLANT SERVICES	19	0		0		0		2	2	0	
FLEET SERVICE CHARGES - VEHICLE MAINTENANCE	4,420	(17)	over	(19)	over	(21)	over	2,989	2,970	19	under
FLEET SERVICE CHARGES - PLANT MAINTENANCE	269	1	under	(3)	over	0		163	162	1	under
FLEET SERVICE CHARGES - ASSET MODIFICATION	71	0		5	under	1	under	24	16	8	under
FLEET SERVICE CHARGES - LEASING	5,520	(4)	over	(4)	over	(2)	over	3,563	3,394	169	under
FLEET SERVICE CHARGES - HIRED VEHICLES	1,475	2	under	2	under	(1)	over	971	972	(1)	over
FLEET SERVICE CHARGES - CONTRACT HIRE	30	2	under	3	under	(10)	over	21	67	(46)	over
FLEET SERVICE CHARGES - ROAD FUND LICENCE	218	(2)	over	(1)	over	2	under	126	123	3	under
FLEET SERVICE CHARGES - FUEL	3,109	7	under	6	under	13	under	1,902	1,777	125	under
FLEET SERVICE CHARGES - DRIVERS	102	0		(6)	over	(6)	over	102	108	(6)	over
HIRE OF EXTERNAL VEHICLES	69	12	under	15	under	17	under	19	0	19	under
HIRE OF EXTERNAL PLANT	328	(2)	over	(2)	over	(10)	over	232	242	(10)	over
HIRE OF SKIPS	17	0		0		0		13	15	(2)	over
STORAGE	0	(1)	over	(1)	over	(2)	over	0	3	(3)	over
TRANSPORT AND PLANT	23,031	(485)	over	(614)	over	(776)	over	15,292	16,237	(945)	over
ADMINISTRATION											
PRINTING AND STATIONERY	135	(2)	over	(6)	over	(10)	over	84	103	(19)	over
TELEPHONES	105	0		2	under	2	under	18	15	3	under
MOBILE PHONES	64	3	under	1	under	2	under	12	12	0	
ADVERTISING - OF COUNCIL SERVICE AVAILABILITY	8	0		0		0		0	0	0	
ADVERTISING - OTHER	80	(2)	over	1	under	0		58	60	(2)	over
POSTAGES/COURIERS	32	1	under	1	under	1	under	22	27	(5)	over
MEMBERSHIP FEES/SUBSCRIPTIONS	55	(3)	over	(4)	over	(3)	over	22	27	(5)	over
INSURANCE	260	0		0		0		260	261	(1)	over
MEDICAL COSTS	5	(18)	over	(23)	over	(33)	over	4	46	(42)	over
LEGAL EXPENSES	2	(2)	over	(2)	over	(2)	over	2	3	(1)	over
HOSPITALITY / CIVIC RECOGNITION	2	(1)	over	(3)	over	(3)	over	1	4	(3)	over
INTERNET AGENCY FEES	23	0		0		0		19	19	0	
SECURITY UPLIFT FEES	26	0		0		0		26	32	(6)	over
OTHER ADMIN COSTS	4	(1)	over	(2)	over	(2)	over	1	2	(1)	over
CONFERENCES - MEMBERS (incl associated	0	(3)	over	(3)	over	(3)	over	0	3	(3)	over
TRAINING	2	0		(1)	over	(1)	over	0	8	(8)	over
ADMINISTRATION	803	(28)	over	(39)	over	(52)	over	529	622	(93)	over

South Lanarkshire Council

Community and Enterprise Resources - Total

Expenditure / Income Variance Trends 2023-24

	REVISED ANNUAL BUDGET SLC 23/24 2	PERIOD 5 VARIANCE AMOUNT	Over/ Under	PERIOD 6 VARIANCE AMOUNT	Over/ Under	PERIOD 7 VARIANCE AMOUNT	Over/ Under	PERIOD 9 ESTIMATE TO DATE	PERIOD 9 ACTUAL TO DATE	PERIOD 9 VARIANCE AMOUNT	Over/ Under
PAYMENT TO OTHER BODIES											
SPT: ANNUAL BUS SUBSIDY	1,892	0		0		0		1,573	1,573	0	
SPT: BUS OTHER	258	0		0		0		194	194	0	
SPT: FERRIES	29	0		0		0		22	22	0	
SPT: UNDERGROUND	1,318	0		0		0		989	989	0	
SPT: OTHER	1,727	0		0		0		1,295	1,295	0	
SPT: MAINTENANCE OF BUS SHELTERS AND STOPS	131	0		0		0		70	70	0	
OTHER LOCAL AUTHORITIES	115	(3)	over	(3)	over	(3)	over	41	35	6	under
GRANTS TO VOLUNTARY ORGANISATIONS	22	0		0		0		0	0	0	
PAYMENTS TO VOLUNTARY ORGANISATIONS	39	0		0		0		0	0	0	
PAYMENTS TO OTHER BODIES	7,458	2	under	2	under	2	under	1,545	1,551	(6)	over
EXTERNAL AUDIT FEES	3	0		0		0		2	2	0	
PAYMENT TO OTHER BODIES	12,992	(1)	over	(1)	over	(1)	over	5,731	5,731	0	
PAYMENT TO CONTRACTORS											
PAYMENT TO TRADING SERVICES CONTRACTOR	1,314	0		0		0		171	171	0	
PAYMENT TO LOCAL AUTHORITY CONTRACTOR	302	57	under	15	under	(1)	over	163	165	(2)	over
PAYMENT TO PRIVATE CONTRACTOR	45,839	(57)	over	(111)	over	(167)	over	30,285	30,758	(473)	over
PAYMENT TO INTERNAL CONSULTANTS	6	0		(10)	over	(6)	over	4	4	0	
PAYMENT TO EXTERNAL CONSULTANTS / PROFESSIONAL SERVICES	0	0		0		(4)	over	0	0	0	
PAYMENT TO CONTRACTORS	47,461	0		(106)	over	(178)	over	30,623	31,098	(475)	over
TRANSFER PAYMENTS											
CONCESSIONARY FARES	617	0		0		0		308	308	0	
TRANSFER PAYMENTS	617	0		0		0		308	308	0	
FINANCING CHARGES											
LEASING CHARGES - FINANCE	0	(1)	over	(1)	over	(1)	over	0	1	(1)	over
I.T. EQUIPMENT LEASING-CONTRACT	184	(2)	over	(1)	over	(1)	over	17	20	(3)	over
FINANCING CHARGES	184	(3)	over	(2)	over	(2)	over	17	21	(4)	over
TOTAL EXPENDITURE	211,646	322	under	317	under	399	under	131,616	131,429	187	under

South Lanarkshire Council

Community and Enterprise Resources - Total

Expenditure / Income Variance Trends 2023-24

	REVISED ANNUAL BUDGET SLC 23/24 2	PERIOD 5 VARIANCE AMOUNT	Over/ Under	PERIOD 6 VARIANCE AMOUNT	Over/ Under	PERIOD 7 VARIANCE AMOUNT	Over/ Under	PERIOD 9 ESTIMATE TO DATE	PERIOD 9 ACTUAL TO DATE	PERIOD 9 VARIANCE AMOUNT	Over/ Under
INCOME											
MILK SUBSIDIES FROM THE E.U.	(37)	0		0		5	over rec	(9)	(13)	4	over rec
CONTRIBUTIONS FROM OTHER BODIES	(6,900)	13	over rec	0		6	over rec	(2,568)	(2,577)	9	over rec
SALES - GENERAL	(4,426)	(57)	under rec	(64)	under rec	(76)	under rec	(2,628)	(2,605)	(23)	under rec
SALES - DEPARTMENTS OF THE AUTHORITY	(120)	0		0		0		(116)	(114)	(2)	under rec
FEES AND CHARGES - GENERAL	(9,326)	(151)	under rec	(179)	under rec	(215)	under rec	(5,692)	(5,384)	(308)	under rec
FEES AND CHARGES - DEPARTMENTS OF THE AUTHORITY	(8,742)	5	over rec	91	over rec	209	over rec	(7,210)	(7,721)	511	over rec
ELECTIONS - ACCOMMODATION USE	0	0		0		1	over rec	0	(14)	14	over rec
RENTAL INCOME	(395)	2	over rec	3	over rec	3	over rec	(364)	(367)	3	over rec
FLEET SERVICES	(12,275)	(14)	under rec	(16)	under rec	(12)	under rec	(8,425)	(8,539)	114	over rec
OTHER INCOME	(2,202)	6	over rec	(4)	under rec	11	over rec	(1,423)	(1,312)	(111)	under rec
RECOVERY FROM CAPITAL	(1,333)	0		0		0		(726)	(726)	0	
RECHARGES - DEPARTMENTS OF THE AUTHORITY	(26,611)	(126)	under rec	(148)	under rec	(331)	under rec	(16,318)	(15,920)	(398)	under rec
TOTAL INCOME	(72,367)	(322)	under rec	(317)	under rec	(399)	under rec	(45,479)	(45,292)	(187)	under rec
NET EXPENDITURE	139,279	0		0		0		86,137	86,137	0	

South Lanarkshire Council

Revenue Budget Monitoring Statement

Period Ended 01 December 2023 (No 9)

Education Resources

Committee

Service Departments :-

Education

Total Education Resources

Annual Budget	Forecast for Year	Annual Forecast Over/ Under	Budget Proportion 01/12/23	Actual to Period 9 01/12/23	Variance 01/12/23
£m	£m	£m	£m	£m	£m
439.709	440.004	(0.295)	278.163	278.163	0.000
439.709	440.004	(0.295)	278.163	278.163	0.000

Education Resources Variance Analysis 2023/24 (Period 9)

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Employee Costs	182k under	<u>Teachers Basic / Superannuation / National Insurance - (300k) over</u>	<u>Schools - (300k) over</u>	<u>The overspend relates to the increased use of supply teachers for absence cover.</u>
		APT&C Basic / Superannuation / National Insurance - 733k under	Early Years - 733k under	The underspend mainly relates to Early Years posts and is the result of staff turnover.
		<u>Premature Retirals - (251k) over</u>	<u>Schools - (251k) over</u>	<u>The overspend relates to increased monthly costs for historic early retirals due to inflation levels and the cost of pensions.</u>
Supplies and Services	(137k) over	<u>Materials, Apparatus and Equipment – (110k) over</u>	<u>Schools – (110k) over</u>	<u>The overspend is due to the additional cost of per capita expenditure reflecting the growth in pupil numbers.</u>
Transport and Plant	(1,704k) over	Pupil Transport - Special Educational Needs - (325k) over	Schools - (325k) over	This relates to the cost of transporting children to ASN schools. This is a demand led service and reflects increasing pupil numbers and costs.
		Pupil Transport - Strathclyde Passenger Transport - (1,371k) over	Schools - (1,371k) over	This is a demand led service and reflects the volume of children requiring mainstream transport to school and increased costs.

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Payments to Other Bodies	(147k) over	Payments to Other Bodies - 500k under Independent School Places - (647k) over	Early Years - 500k under Schools - (647k) over	The underspend is due to less than anticipated core Early Years spend to date including cross boundary charges to other Local Authorities. This overspend reflects the increased cost of placements for pupils with additional support needs in Independent Schools and is due to both an increase in the number of places and the cost of placements.
Payment to Contractors	241k under	Payment to Private Contractor - 241k under	Non schools - 241k under	The underspend relates to the timing of savings associated with the renewal of the insurance arrangements within the contract this year.
Transfer Payments	300k under	Footwear and Clothing Grants - 300k under	Schools - 300k under	The underspend reflects lower than anticipated expenditure on footwear and clothing grants during the financial year, reflecting current demand.
Income	1,244k over recovered	Fees and Charges - Other Local Authorities - 317k over recovered	Schools - 317k over recovered	The over recovery reflects the increase in income recovered from other Local Authorities for children attending schools in the South Lanarkshire area. This income is used to support the cost of external placements.

Subjective Head	Variance	Subjective Line	Service / amount	Explanation
Income (cont)		Early Years Fees - 927k over recovered	Early Years - 927k over recovered	The over recovery in Early Years fees relates to an increased uptake of available nursery places beyond 1140 hours.

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

South Lanarkshire Council

Education Resource - Total

Expenditure / Income Variance Trends 2023/2024

	REVISED ANNUAL BUDGET SLC 23/24 2	PERIOD 5 VARIANCE AMOUNT	Over/ Under	PERIOD 6 VARIANCE AMOUNT	Over/ Under	PERIOD 7 VARIANCE AMOUNT	Over/ Under	PERIOD 9 ESTIMATE TO DATE	PERIOD 9 ACTUAL TO DATE	PERIOD 9 VARIANCE AMOUNT	Over/ Under
EMPLOYEE COSTS											
TEACHERS BASIC	184,569	0		0		0		117,920	118,144	(224)	over
TEACHERS SUPERANNUATION	40,238	0		0		0		26,906	26,958	(52)	over
TEACHERS NI	18,409	0		0		0		13,228	13,252	(24)	over
DAILY TEACHERS BASIC	1,880	0		0		0		1,880	1,880	0	
TEACHERS TRAINING	387	0		0		0		140	140	0	
APT&C BASIC	74,727	180	under	193	under	275	under	47,778	47,212	566	under
APT&C OVERTIME	0	0		0		(8)	over	0	0	0	
APT&C SUPERANNUATION	12,838	64	under	77	under	91	under	9,131	9,025	106	under
APT&C NIC	4,939	44	under	55	under	66	under	3,691	3,630	61	under
SESSIONAL WORK	202	0		0		0		125	125	0	
TRAVEL AND SUBSISTANCE	204	0		0		0		88	88	0	
OTHER EMPLOYEE COSTS	196	0		0		0		114	114	0	
PENSION INCREASES	459	3	under	3	under	3	under	289	284	5	under
PREMATURE RETIRALS	5,040	0		0		0		3,107	3,358	(251)	over
ADDITIONAL PENSION COSTS	0	(27)	over	(27)	over	0		0	5	(5)	over
EMPLOYEE COSTS	344,088	264	under	301	under	427	under	224,397	224,215	182	under
PROPERTY COSTS											
RATES	17,703	0		0		0		17,675	17,675	0	
SCOTTISH WATER - METERED (DRAINAGE) CHARGES	1,363	0		0		0		630	630	0	
SCOTTISH WATER - METERED CHARGES	813	0		0		0		322	322	0	
RENT	266	0		0		0		178	178	0	
SERVICE CHARGE	39	0		(19)	over	(22)	over	33	55	(22)	over
PROPERTY INSURANCE	482	0		0		0		482	487	(5)	over
SECURITY COSTS	67	0		0		0		34	34	0	
REPAIRS & MAINTENANCE - INTERNAL CONTRACTOR	54	0		0		0		22	22	0	
REPAIRS & MAINTENANCE - EXTERNAL CONTRACTOR	42	0		0		0		42	42	0	
ADAPTIONS - INTERNAL CONTRACTORS	131	0		0		0		126	126	0	
ELECTRICITY - CONTRACT	8,616	0		0		0		3,503	3,503	0	
GAS	4,043	0		0		0		1,368	1,368	0	
HEATING OIL	164	0		0		0		32	32	0	
SOLID FUEL	171	0		0		0		106	106	0	
JANITOR SERVICE	104	0		0		0		48	48	0	
JANITORIAL SUPPLIES	8	0		0		0		0	0	0	
CLEANING CONTRACT	310	0		0		0		106	106	0	
CLEANING OUTWITH CONTRACT	8	0		0		0		0	0	0	
CLEANING AND JANITORIAL SUPPLIES AND EQUIPMENT	394	0		(30)	over	(75)	over	382	394	(12)	over
HEALTH & HYGIENE MATERIALS	106	0		0		0		18	18	0	
WINDOW CLEANING	2	0		0		0		0	0	0	
REFUSE UPLIFT	16	0		0		0		16	16	0	
OTHER PROPERTY COSTS	655	0		0		0		70	70	0	
OFFICE ACCOM-FACILITIES MANAGEMENT	0	0		(4)	over	(4)	over	0	4	(4)	over
ACCOMMODATION RECHARGE TO USERS	882	0		0		0		882	882	0	
PROPERTY COSTS	36,439	0		(53)	over	(101)	over	26,075	26,118	(43)	over

South Lanarkshire Council

Education Resource - Total

Expenditure / Income Variance Trends 2023/2024

	REVISED ANNUAL BUDGET SLC 23/24 2	PERIOD 5 VARIANCE AMOUNT	Over/ Under	PERIOD 6 VARIANCE AMOUNT	Over/ Under	PERIOD 7 VARIANCE AMOUNT	Over/ Under	PERIOD 9 ESTIMATE TO DATE	PERIOD 9 ACTUAL TO DATE	PERIOD 9 VARIANCE AMOUNT	Over/ Under
SUPPLIES AND SERVICES											
COMPUTER EQUIPMENT PURCHASE	152	0		0		0		152	152	0	
COMPUTER EQUIPMENT RENTAL	2	0		0		0		0	0	0	
I.T. EQUIPMENT MAINT-CONTRACT	3,302	0		0		0		2,460	2,460	0	
I.T. ELECTRONIC MESSAGING	46	0		0		0		29	29	0	
EQUIPMENT, APPARATUS AND TOOLS	58	0		0		0		28	28	0	
SMALL TOOLS	3	0		0		0		3	3	0	
AIDS FOR CLIENTS	119	0		(5)	over	(5)	over	36	78	(42)	over
ADAPTATIONS FOR CLIENTS	14	0		0		0		14	14	0	
SUPPLIES FOR CLIENTS	1	0		0		0		1	1	0	
FURNITURE - OFFICE	20	0		0		0		17	17	0	
FURNITURE - GENERAL	72	0		0		0		38	38	0	
FURNISHINGS (INCL. CROCKERY & LINEN)	12	0		0		0		12	12	0	
MATERIALS	21	0		0		0		21	21	0	
MATERIALS, APPARATUS AND EQUIPMENT	1,799	(20)	over	(19)	over	(22)	over	775	885	(110)	over
PUPIL EQUITY FUNDING	2,816	0		0		0		12	12	0	
SAC FUNDING	58	0		0		0		0	0	0	
LIBRARY/RESOURCE CENTRE MATERIALS	77	0		0		0		49	49	0	
AUDIO VISUAL	12	0		0		0		11	11	0	
PUBLICATIONS, JOURNALS, NEWSPAPERS ETC.	17	0		0		0		17	17	0	
TV LICENCES - EDUCATION	24	0		0		0		5	5	0	
FOODSTUFFS - GENERAL	98	0		0		0		98	98	0	
PROTECTIVE CLOTHING & UNIFORMS	34	0		0		0		31	31	0	
LAUNDRY COSTS	1	0		0		0		0	0	0	
OTHER SUPPLIES AND SERVICES	27	0		0		0		0	0	0	
HEALTH AND SAFETY	68	0		0		0		47	47	0	
CATERING - CONTRACT	3,129	0		0		0		131	116	15	under
CATERING - OUTWITH CONTRACT	8	0		0		0		2	2	0	
CATERING - EXTERNAL	6	0		0		0		6	6	0	
ARTIST FEES / PERFORMING ARTS / ENTERTA	9	0		0		0		9	9	0	
DELIVERY CHARGE	4	0		0		0		4	4	0	
SUPPLIES AND SERVICES	12,009	(20)	over	(24)	over	(27)	over	4,008	4,145	(137)	over

South Lanarkshire Council

Education Resource - Total

Expenditure / Income Variance Trends 2023/2024

	REVISED ANNUAL BUDGET SLC 23/24 2	PERIOD 5 VARIANCE AMOUNT	Over/ Under	PERIOD 6 VARIANCE AMOUNT	Over/ Under	PERIOD 7 VARIANCE AMOUNT	Over/ Under	PERIOD 9 ESTIMATE TO DATE	PERIOD 9 ACTUAL TO DATE	PERIOD 9 VARIANCE AMOUNT	Over/ Under
TRANSPORT AND PLANT											
POOL CAR CHARGES-RENTAL	20	0		0		0		20	20	0	
OTHER TRANSPORT COSTS	2	0		0		0		1	1	0	
INSURANCE	3	0		0		0		3	3	0	
FLEET SERVICE CHARGES - SCHEDULED MAINTENANCE	32	0		0		0		0	0	0	
FLEET SERVICE CHARGES - VEHICLE MAINTENANCE	30	0		0		0		30	30	0	
FLEET SERVICE CHARGES - LEASING	66	0		0		0		52	52	0	
FLEET SERVICE CHARGES - HIRED VEHICLES	25	0		0		0		14	14	0	
FLEET SERVICE CHARGES - ROAD FUND LICENCES/MOT	4	0		0		0		3	3	0	
FLEET SERVICE CHARGES - FUEL	123	0		0		0		71	71	0	
FLEET SERVICE CHARGES - DRIVERS	1,332	0		0		0		1,278	1,278	0	
FLEET SERVICE CHARGES - BUS ESCORTS	438	0		0		0		293	293	0	
HIRE OF EXTERNAL VEHICLES	144	0		0		0		142	142	0	
HIRE OF EXTERNAL PLANT	1	0		0		0		0	0	0	
HIRE OF SKIPS	6	(2)	over	(4)	over	(5)	over	3	8	(5)	over
EXTERNAL TRANSPORT CONTRACT	4	0		0		0		2	4	(2)	over
STORAGE	0	0		0		(1)	over	0	1	(1)	over
PUPIL TRANSPORT-SPECIAL EDUCATIONAL NEEDS	6,766	0		(23)	over	(236)	over	3,335	3,660	(325)	over
PUPIL TRANSPORT-S'CLYDE PASSENGER TRANSPORT	6,787	(287)	over	(1,246)	over	(1,246)	over	6,083	7,454	(1,371)	over
PUPIL TRANSPORT - OTHER	165	0		0		0		54	54	0	
TAXI CHARGES - CONTRACTED	1	0		0		1	under	1	0	1	under
TAXI CHARGES - AD HOC	0	(1)	over	(1)	over	(1)	over	0	1	(1)	over
TRANSPORT AND PLANT	15,949	(290)	over	(1,274)	over	(1,488)	over	11,385	13,089	(1,704)	over
ADMINISTRATION											
PRINTING AND STATIONERY	556	0		0		0		441	436	5	under
TELEPHONES	218	0		0		0		125	125	0	
MOBILE PHONES	8	0		0		0		7	7	0	
ADVERTISING - OTHER	11	0		0		0		1	1	0	
POSTAGES/COURIERS	62	0		0		0		32	32	0	
MEMBERSHIP FEES/SUBSCRIPTIONS	238	0		0		0		234	234	0	
INSURANCE	76	0		0		0		76	76	0	
MEDICAL COSTS	16	0		0		0		15	15	0	
HOSPITALITY / CIVIC RECOGNITION	5	0		0		0		5	5	0	
SECURITY UPLIFT FEES	5	0		0		0		5	5	0	
OTHER ADMIN COSTS	2	0		0		0		0	0	0	
CONFERENCES - OFFICIALS (incl associated costs)	52	15	under	30	under	35	under	45	0	45	under
TRAINING	356	0		0		0		317	317	0	
ADMINISTRATION	1,605	15	under	30	under	35	under	1,303	1,253	50	under

South Lanarkshire Council

Education Resource - Total

Expenditure / Income Variance Trends 2023/2024

	REVISED ANNUAL BUDGET SLC 23/24 2	PERIOD 5 VARIANCE AMOUNT	Over/ Under	PERIOD 6 VARIANCE AMOUNT	Over/ Under	PERIOD 7 VARIANCE AMOUNT	Over/ Under	PERIOD 9 ESTIMATE TO DATE	PERIOD 9 ACTUAL TO DATE	PERIOD 9 VARIANCE AMOUNT	Over/ Under
PAYMENT TO OTHER BODIES											
OTHER LOCAL AUTHORITIES	1,432	(26)	over	(26)	over	(26)	over	252	252	0	
SCOTTISH QUALIFICATIONS AUTHORITY	1,563	0		0		0		1,563	1,563	0	
PAYMENTS TO OTHER BODIES	19,867	0		500	under	500	under	13,559	13,059	500	under
INDEPENDENT SCHOOL PLACES	5,907	(448)	over	(525)	over	(649)	over	3,148	3,795	(647)	over
CONTRACT SPEECH THERAPY	678	0		0		0		0	0	0	
SCHOOL ACTIVITIES	467	0		0		0		467	467	0	
RESEARCH GRANTS - EDUCATION	43	0		0		0		43	43	0	
PARENT COUNCILS (PREV.SCHOOL BOARDS)	26	0		0		0		12	12	0	
P.E. FACILITIES	51	0		0		0		5	5	0	
ACTIVITIES PROGRAMME	536	0		0		0		71	71	0	
COUNSELLING	1,194	0		0		0		733	733	0	
COPYRIGHT AGREEMENT	214	0		0		0		214	214	0	
PRIVATE INDIVIDUALS - GENERAL	25	0		0		0		22	22	0	
PAYMENT TO OTHER BODIES	32,003	(474)	over	(51)	over	(175)	over	20,089	20,236	(147)	over
PAYMENT TO CONTRACTORS											
PAYMENT TO PRIVATE CONTRACTOR	44,115	0		0		75	under	24,882	24,641	241	under
PAYMENT TO EXTERNAL CONSULTANTS / PROFESSIONAL SERVICES	1	0		0		0		0	0	0	
PAYMENT TO CONTRACTORS	44,116	0		0		75	under	24,882	24,641	241	under
TRANSFER PAYMENTS											
EDUCATION MAINTENANCE ALLOWANCE	506	0		0		0		506	506	0	
FOOTWEAR & CLOTHING GRANTS	2,273	0		200	under	260	under	2,136	1,836	300	under
WORK EXPERIENCE	11	0		0		0		1	1	0	
CONCESSIONARY FARES	0	0		(1)	over	(1)	over	0	0	0	
TRANSFER PAYMENTS	2,790	0		199	under	259	under	2,643	2,343	300	under
FINANCING CHARGES											
LEASING CHARGES - OPERATIONAL	3	0		0		0		0	0	0	
I.T. EQUIPMENT LEASING - CONTRACT	374	0		0		0		212	198	14	under
FINANCING CHARGES	377	0		0		0		212	198	14	under
TOTAL EXPENDITURE	489,376	(505)	over	(872)	over	(995)	over	314,994	316,238	(1,244)	over

South Lanarkshire Council

Education Resource - Total

Expenditure / Income Variance Trends 2023/2024

	REVISED ANNUAL BUDGET SLC 23/24 2	PERIOD 5 VARIANCE AMOUNT	Over/ Under	PERIOD 6 VARIANCE AMOUNT	Over/ Under	PERIOD 7 VARIANCE AMOUNT	Over/ Under	PERIOD 9 ESTIMATE TO DATE	PERIOD 9 ACTUAL TO DATE	PERIOD 9 VARIANCE AMOUNT	Over/ Under
INCOME											
GOVERNMENT GRANT - GAELIC EDUCATION	(170)	0		0		0		(165)	(165)	0	
GOVERNMENT GRANTS - OTHER EDUCATION GRANTS	(43,627)	0		0		0		(31,628)	(31,628)	0	
CONTRIBUTIONS FROM OTHER BODIES	(3,707)	0		0		0		(3,521)	(3,521)	0	
FEES AND CHARGES - OTHER LOCAL AUTHORITIES	(744)	0		218	over rec	233	over rec	(197)	(514)	317	over rec
PLAYGROUP ACCOMMODATION CHARGE	(10)	0		0		0		0	0	0	
EARLY YEARS FEES	(410)	505	over rec	654	over rec	762	over rec	(333)	(1,260)	927	over rec
RENTAL INCOME	(20)	0		0		0		(8)	(8)	0	
COURSE FEES	(35)	0		0		0		(35)	(35)	0	
OTHER INCOME	(62)	0		0		0		(62)	(62)	0	
ACCOMMODATION INCOME FROM USERS	(882)	0		0		0		(882)	(882)	0	
INCOME	(49,667)	505	over rec	872	over rec	995	over rec	(36,831)	(38,075)	1,244	over rec
NET EXPENDITURE	439,709	0		0		0		278,163	278,163	0	

South Lanarkshire Council

Revenue Budget Monitoring Statement

Period Ended 01 December 2023 (No 9)

Finance and Corporate Resources

Committee

Service Departments :-

	Annual Budget	Forecast for Year	Annual Forecast Over/ Under	Budget Proportion 01/12/23	Actual to Period 9 01/12/23	Variance 01/12/23
	£m	£m	£m	£m	£m	£m
Finance Services - Strategy	2.306	2.272	0.034	2.407	2.371	0.036 under
Finance Services - Transactions	19.450	19.631	(0.181)	11.924	11.786	0.138 under
Audit and Compliance Services	0.411	0.417	(0.006)	0.397	0.412	(0.015) over
Information Technology Services	5.542	5.542	0.000	7.782	7.870	(0.088) over
Communications and Strategy Services	2.966	2.966	0.000	2.319	2.310	0.009 under
Administration and Licensing Services	4.510	4.730	(0.220)	3.457	3.623	(0.166) over
Personnel Services	8.919	8.762	0.157	7.211	7.125	0.086 under
Total Finance and Corporate Resources	44.104	44.320	(0.216)	35.497	35.497	0.000

Finance and Corporate Resources Variance Analysis 2023/24 (Period 9)

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Employee Costs	482k under	APT&C Basic / Superannuation / NI - 663k under	Finance Services (Transactions) - 195k under	The underspend is due to vacant posts within the Service which are being recruited in line with Service requirements.
			Administration, Legal and Licensing – (122k) over	This overspend relates to lower than anticipated staff turnover.
			IT Services – 200k under	This underspend relates to the vacant posts within the service, partially offset by Fusion-related staffing costs.
			Finance Services (Strategy) – 110k under	The underspend is due to vacant posts within the Service which are being recruited in line with Service requirements.
Supplies and Services	(356k) over	Computer Equipment Maintenance – (288k) over	IT Services – (287k) over	This overspend reflects the timing of expenditure, an element of which will be prepaid at the end of the year.

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Supplies and Services (cont.)		IT Equipment Maintenance Contract – (22k) Over	Administration, Legal, and Licensing – (18k) Over	The overspend reflects the costs of computer equipment required for service delivery.
Administration Costs	(146k) over	Postages & Couriers – (48k) over <u>Training – (50k) over</u>	Finance Services (Transactions) – (46k) over. <u>Finance Services (Transactions) – (16k) over</u>	The overspend reflects additional postage costs required for service delivery. <u>The overspend relates to training of Procurement Graduates and is offset by the underspend within employee costs.</u>
Payment to Other Bodies	(79k) over	External Audit Fees – (55k) over	Finance Services (Strategy) – (55k) over	The overspend reflects the uplift in external audit fees.
Income	123k over recovered	Contributions from Development Agencies – 73k over recovered. Other Income – 38k over recovered	Personnel Services – 73k over recovered. Finance Services (Transactions) – 36k over recovered	This over recovery reflects a higher than anticipated recharge of medical costs. This over recovery reflects a higher than anticipated number of procurement rebates.

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

Finance & Corporate Resources - Total	REVISED ANNUAL BUDGET SLC 23/24 2	PERIOD 5 VARIANCE AMOUNT	Over/ Under	PERIOD 6 VARIANCE AMOUNT	Over/ Under	PERIOD 7 VARIANCE AMOUNT	Over/ Under	PERIOD 9 ESTIMATE TO DATE	PERIOD 9 ACTUAL TO DATE	PERIOD 9 VARIANCE AMOUNT	Over/ Under
Expenditure / Income Variance Trends 2023/2024											
EMPLOYEE COSTS											
APT & C BASIC	28,836	113	under	128	under	280	under	18,594	18,529	65	under
APT & C OVERTIME	139	(13)	over	(14)	over	(16)	over	91	120	(29)	over
APT & C SUPERANNUATION	5,872	62	under	151	under	163	under	4,274	3,907	367	under
APT & C NIC	3,068	(24)	over	50	under	30	under	2,129	1,898	231	under
MANUAL BASIC	0	(7)	over	(14)	over	(1)	over	0	24	(24)	over
MANUAL OVERTIME	0	(1)	over	(1)	over	(1)	over	0	1	(1)	over
TRAVEL AND SUBSISTANCE	12	(4)	over	(6)	over	(3)	over	9	15	(6)	over
OTHER EMPLOYEE COSTS	0	46	under	(1)	over	(1)	over	0	1	(1)	over
PENSION INCREASES	847	(30)	over	(53)	over	(72)	over	552	650	(98)	over
ADDITIONAL PENSION COSTS	0	(12)	over	(22)	over	(22)	over	0	22	(22)	over
EMPLOYEE COSTS	38,774	130	under	218	under	357	under	25,649	25,167	482	under
PROPERTY COSTS											
RATES	42	0		0		0		18	18	0	
SCOTTISH WATER - METERED CHARGES	0	0		0		0		0	1	(1)	over
RENT	21	0		0		(4)	over	14	19	(5)	over
SERVICE CHARGE	1	0		0		(3)	over	1	4	(3)	over
PROPERTY INSURANCE	1	0		0		0		0	0	0	
SECURITY COSTS	128	0		(7)	over	0		91	91	0	
ELECTRICITY - CONTRACT	14	0		0		5	under	2	2	0	
GAS	1	0		0		0		0	0	0	
FIXTURE & FITTINGS	1,852	0		0		0		1,151	1,151	0	
OTHER PROPERTY COSTS	2,196	0		0		2	under	5	5	0	
PROPERTY COSTS	4,256	0		(7)	over	0		1,282	1,291	(9)	over
SUPPLIES AND SERVICES											
COMPUTER EQUIPMENT PURCHASE	3,776	(34)	over	(133)	over	(11)	over	3,388	3,404	(16)	over
COMPUTER EQUIPMENT MAINTENANCE	2,069	(22)	over	(24)	over	(241)	over	2,061	2,349	(288)	over
I.T. EQUIPMENT MAINT - CONTRACT	583	(19)	over	(16)	over	(20)	over	97	119	(22)	over
I.T. ELECTRONIC MESSAGING	126	0		3	under	2	under	0	0	0	
EQUIPMENT, APPARATUS AND TOOLS	159	(1)	over	0		(1)	over	93	96	(3)	over
SUPPLIES FOR CLIENTS	219	0		0		0		129	129	0	
FURNITURE - OFFICE	21	0		0		(9)	over	9	9	0	
FURNITURE - GENERAL	0	0		0		(1)	over	0	1	(1)	over
MATERIALS	112	0		0		0		75	76	(1)	over
MATERIALS, APPARATUS AND EQUIPMENT	0	(2)	over	(2)	over	(2)	over	0	2	(2)	over
AUDIO VISUAL	0	(1)	over	(1)	over	(1)	over	0	1	(1)	over
PUBLICATIONS, JOURNALS, NEWSPAPERS ETC.	6	0		0		0		0	0	0	
FOODSTUFFS - GENERAL	26	0		(1)	over	(1)	over	7	8	(1)	over
PROTECTIVE CLOTHING & UNIFORMS	4	0		0		0		1	1	0	
OTHER SUPPLIES AND SERVICES	116	(5)	over	(5)	over	(6)	over	69	77	(8)	over
HEALTH AND SAFETY	0	0		0		(1)	over	0	1	(1)	over
CATERING - OUTWITH CONTRACT	6	0		0		0		0	0	0	
OUTSOURCED MAIL	144	(5)	over	0		(12)	over	111	123	(12)	over
SUPPLIES AND SERVICES	7,367	(89)	over	(179)	over	(304)	over	6,040	6,396	(356)	over

Finance & Corporate Resources - Total	REVISED ANNUAL BUDGET SLC 23/24 2	PERIOD 5 VARIANCE AMOUNT	Over/ Under	PERIOD 6 VARIANCE AMOUNT	Over/ Under	PERIOD 7 VARIANCE AMOUNT	Over/ Under	PERIOD 9 ESTIMATE TO DATE	PERIOD 9 ACTUAL TO DATE	PERIOD 9 VARIANCE AMOUNT	Over/ Under
Expenditure / Income Variance Trends 2023/2024											
TRANSPORT AND PLANT											
POOL CAR CHARGES - RENTAL	23	0		0		0		2	2	0	
POOL CAR CHARGES - FUEL	4	0		0		1	under	0	0	0	
OTHER TRANSPORT COSTS	0	0		0		(1)	over	0	1	(1)	over
LICENCES	1	0		0		0		0	0	0	
FLEET SERVICE CHARGES - VEHICLE MAINTENANCE	2	0		0		0		1	2	(1)	over
FLEET SERVICE CHARGES - LEASING	2	(1)	over	(1)	over	(1)	over	1	2	(1)	over
FLEET SERVICE CHARGES - FUEL	1	0		0		0		0	0	0	
FLEET SERVICE CHARGES - DRIVERS	36	0		(3)	over	(3)	over	36	39	(3)	over
TRANSPORT AND PLANT	69	(1)	over	(4)	over	(4)	over	40	46	(6)	over
ADMINISTRATION											
PRINTING AND STATIONERY	527	(1)	over	(1)	over	1	under	303	305	(2)	over
TELEPHONES	1,587	1	under	0		(1)	over	899	886	13	under
MOBILE PHONES	178	(2)	over	(2)	over	(1)	over	108	110	(2)	over
ADVERTISING - RECRUITMENT	21	0		(21)	over	0		18	16	2	under
ADVERTISING - OTHER	123	0		0		0		63	63	0	
POSTAGES/COURIERS	964	(20)	over	(2)	over	(35)	over	470	518	(48)	over
SMS MESSAGING	10	2	under	0		1	under	2	4	(2)	over
MEMBERSHIP FEES/SUBSCRIPTIONS	227	(1)	over	(7)	over	(5)	over	208	215	(7)	over
INSURANCE	140	0		0		0		140	140	0	
MEDICAL COSTS	134	(33)	over	(41)	over	(1)	over	128	147	(19)	over
LEGAL EXPENSES	188	(18)	over	(4)	over	(18)	over	107	122	(15)	over
HOSPITALITY / CIVIC RECOGNITION	30	0		0		0		14	14	0	
PAYPOINT AGENCY FEES	70	(3)	over	0		(7)	over	42	52	(10)	over
SECURITY UPLIFT FEES	2	0		0		0		1	1	0	
OTHER ADMIN COSTS	959	0		0		0		837	837	0	
MEMBERS ALLOWANCES	1,870	0		0		0		1,215	1,213	2	under
CONFERENCES - MEMBERS (incl associated costs)	9	0		0		0		6	9	(3)	over
CONFERENCES - OFFICIALS (incl associated costs)	11	1	under	0		(1)	over	3	2	1	under
TRAINING	770	(6)	over	(7)	over	(14)	over	550	600	(50)	over
VOLUNTEERS' EXPENSES	0	(3)	over	(3)	over	(3)	over	0	6	(6)	over
INTERNAL SUPPORT SERVICES ALLOCATION	42	0		0		0		0	0	0	
ADMINISTRATION	7,862	(83)	over	(88)	over	(84)	over	5,114	5,260	(146)	over
PAYMENT TO OTHER BODIES											
MANAGEMENT AND TECHNOLOGY TRAINING GRANT	10	0		0		0		10	18	(8)	over
YOUTH EMPLOYMENT TRAINING INITIATIVE	101	0		0		0		100	110	(10)	over
GRANTS TO VOLUNTARY ORGANISATIONS	678	0		0		0		522	522	0	
PAYMENTS TO VOLUNTARY ORGANISATIONS	41	0		0		0		41	80	(39)	over
PAYMENTS TO OTHER BODIES	3,514	0		(10)	over	(55)	over	2,943	2,904	39	under
EXTERNAL AUDIT FEES	516	0		(29)	over	(40)	over	271	326	(55)	over
ACTIVITIES PROGRAMME	0	0		0		(2)	over	0	5	(5)	over
PRIVATE INDIVIDUALS - GENERAL	0	0		0		(1)	over	0	1	(1)	over
PAYMENT TO OTHER BODIES	4,860	0		(39)	over	(98)	over	3,887	3,966	(79)	over

Finance & Corporate Resources - Total	REVISED ANNUAL BUDGET SLC 23/24 2	PERIOD 5 VARIANCE AMOUNT	Over/ Under	PERIOD 6 VARIANCE AMOUNT	Over/ Under	PERIOD 7 VARIANCE AMOUNT	Over/ Under	PERIOD 9 ESTIMATE TO DATE	PERIOD 9 ACTUAL TO DATE	PERIOD 9 VARIANCE AMOUNT	Over/ Under
Expenditure / Income Variance Trends 2023/2024											
PAYMENT TO CONTRACTORS											
PAYMENT TO PRIVATE CONTRACTOR	28	(26)	over	0		(12)	over	25	26	(1)	over
PAYMENT TO EXTERNAL CONSULTANTS / PROFESSIONAL SERVICES	231	0		(2)	over	0		231	239	(8)	over
PAYMENT TO CONTRACTORS	259	(26)	over	(2)	over	(12)	over	256	265	(9)	over
TRANSFER PAYMENTS											
RENT ALLOWANCE	23,581	0		0		0		15,262	15,262	0	
RENT REBATES	42,069	0		0		0		24,530	24,530	0	
TRANSFER PAYMENTS	65,650	0		0		0		39,792	39,792	0	
FINANCING CHARGES											
LEASING CHARGES - OPERATIONAL	1	0		0		0		0	0	0	
I.T. EQUIPMENT LEASING-CONTRACT	1,215	(1)	over	4	under	0		381	381	0	
FINANCING CHARGES	1,216	(1)	over	4	under	0		381	381	0	
TOTAL EXPENDITURE	130,313	(70)	over	(97)	over	(145)	over	82,441	82,564	(123)	over
INCOME											
STATUTORY ADDITIONS - COST OF COLLECTION	(815)	0		0		0		0	0	0	
RENT REBATES SUBSIDY	(37,191)	0		0		0		(23,443)	(23,443)	0	
RENT ALLOWANCE SUBSIDY	(23,067)	0		0		0		(14,474)	(14,474)	0	
DWP SUBSIDY	(1,170)	12	over rec	0		17	over rec	(818)	(835)	17	over rec
DHP	(283)	0		0		0		(283)	(283)	0	
CONTRIBUTIONS FROM DEVELOPMENT AGENCIES	(85)	0		33	over rec	49	over rec	(85)	(158)	73	over rec
CONTRIBUTIONS FROM OTHER BODIES	(295)	0		0		11	over rec	(216)	(227)	11	over rec
ESF GRANT	(105)	0		0		0		0	0	0	
SALES - DEPARTMENTS OF THE AUTHORITY	(32)	0		0		0		0	0	0	
FEES AND CHARGES - GENERAL	(4,204)	0		4	over rec	(13)	under rec	(2,569)	(2,553)	(16)	under rec
CHARGES TO HEALTH BOARDS	(38)	0		7	over rec	7	over rec	(38)	(45)	7	over rec
FEES AND CHARGES - OTHER BODIES	(221)	0		0		0		(145)	(145)	0	
FEES AND CHARGES - DEPARTMENTS OF THE AUTHORITY	(2,581)	0		0		11	over rec	(1,551)	(1,544)	(7)	under rec
RENTAL INCOME	(2)	0		0		0		0	0	0	
BIRTH REGISTRATION	(18)	0		0		0		(13)	(13)	0	
DEATH REGISTRATION	(57)	0		0		0		(46)	(46)	0	
MARRIAGE STATUTORY FEES	(120)	0		0		0		(73)	(73)	0	
EXTRACT ISSUE	(105)	0		0		0		(58)	(58)	0	
MARRIAGES	(54)	0		0		0		(31)	(31)	0	
CITIZENSHIP CEREMONIES	(10)	0		0		0		(8)	(8)	0	
OTHER INCOME	(9,083)	58	under	53	over rec	63	over rec	(3,093)	(3,131)	38	over rec
REALLOCATION OF CENTRAL SUPPORT COSTS	(6,648)	0		0		0		0	0	0	
REALLOCATION OF SUPPORT COSTS	(25)	0		0		0		0	0	0	
INCOME	(86,209)	70	over rec	97	over rec	145	over rec	(46,944)	(47,067)	123	over rec
NET EXPENDITURE	44,104	0		0		0		35,497	35,497	0	

South Lanarkshire Council

Revenue Budget Monitoring Statement

Period Ended 01 December 2023 (No 9)

Housing and Technical Resources

Committee

Service Departments :-

Housing Services

Property Services

Total Housing and Technical Resources

Annual Budget	Forecast for Year	Annual Forecast Over/ Under	Budget Proportion 01/12/23	Actual to Period 9 01/12/23	Variance 01/12/23
£m	£m	£m	£m	£m	£m
10.229	10.158	0.071	6.329	6.281	0.048 under
7.363	7.434	(0.071)	13.909	13.957	(0.048) over
17.592	17.592	0.000	20.238	20.238	0.000

Housing and Technical Resources (excl HRA) Variance Analysis 2023/24 (Period 9)

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Employee Costs	1,266k under	APT&C Basic / Overtime / Superannuation / National Insurance - 1,720k under	Property Services - 1,668k under	The variance relates to vacancies which are actively being recruited in line with Service requirements.
		Manual Basic / Overtime / Superannuation / National Insurance - (424k) over	Property Services - (395k) over	The variance reflects the current level of trade operatives and overtime required to meet service demands.
Property Costs	(1,103k) over	Service Charge - (306k) over	Property Services - (306k) over	The overspend relates to the cost of shopping centre service charges which are not recoverable from tenants.
		<u>Bed and Breakfast - (76k) over</u>	<u>Housing Services – (£76k) over</u>	<u>The overspend relates to greater than anticipated demand for the service.</u>
		Repairs and Maintenance - Internal / External Contractor - (224k) over	Property Services - (120k) over	The overspend relates to additional expenditure in property maintenance and estates services.
			<u>Housing Services – (104k) over</u>	<u>The overspend relates to additional expenditure in homelessness.</u>
		Electricity - Contract - (152k) over	Property Services - (131k) over	This relates to the current market prices for utilities which is higher than budget.

Subjective Head	Variance	Subjective line	Service / amount	Explanation
		<u>Fixtures & Fittings – (192k) over</u>	<u>Housing Services – (192k) over</u>	<u>This relates to the furniture costs within homeless temporary accommodation and is demand led.</u>
		Refuse Uplift - (116k) over	Property Services - (110k) over	The level of uplifts varies depending on the current workload demands and timing of capital and revenue works.
Supplies and Services	(194k) over	<u>IT Maintenance Contract – 93k under</u>	<u>Property Services - 93k under</u>	<u>The cost of the IT systems within Property Services were lower than anticipated reflecting the age of the current system. A new system is under development.</u>
		Materials – (271k) over	Property Services - (271k) over	Expenditure on materials varies depending on the current workload demands and timing of works on a wide variety of capital and revenue works.
Transport & Plant	181k under	<u>Fleet Service Charges Vehicle Maintenance – (253k) over</u>	<u>Property Services - (243k) over</u>	<u>The costs for maintaining vehicles has been higher than budgeted levels.</u>
		<u>Hire of External Plant – 135k under</u>	<u>Property Services - (135k) over</u>	<u>Expenditure on hire of plant varies depending on the current workload demands and timing of works on a wide variety of capital and revenue works.</u>

Subjective Head	Variance	Subjective line	Service / amount	Explanation
		<u>Hire of Scaffolding – 223k under</u>	<u>Property Services - 223k under</u>	<u>Expenditure on hires varies depending on the workload demands and timing of works on a wide variety of capital and revenue works.</u>
Administration Costs	(130k) over	<u>Insurance – (105k) over</u>	<u>Property Services - (94k) over</u>	<u>This overspend is due to greater than budgeted insurance charges within Property Services.</u>
Payments to Contractors	382k under	Payments to Private Contractors - 562k under	Property Services - 395k under	Expenditure on contractor payments varies depending on the current workload demands and timing of works on a wide variety of capital and revenue works.
			<u>Housing Services – 167k under</u>	<u>The underspend relates to commissioned services in the Homelessness budget where expenditure varies according to service requirements.</u>
		Payment to External Consultants - (180k) over	Property Services - (180k) over	This overspend reflects the requirement to purchase external professional services within the Projects team, to meet current service demands.

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Income	(419k) under recovered	Rental Income - (218k) under recovered	Property Services - (219k) under recovered	The under recovery relates to the shopping centre income which is lower than budgeted due to vacant units.
		<u>House Rents – 171k over recovered</u>	<u>Housing Services – 171k over recovered</u>	<u>The over recovery relates to greater house rent income than budgeted due to an increase in homeless properties.</u>
		Recovery from Capital / Recharges - Departments of the Authority - (352k) under recovered	Property Services - (352k) under recovered	The level of income recovered varies depending on the current workload and the timing of a wide variety of projects and is offset by a reduction in expenditure.

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

South Lanarkshire Council

Housing & Technical Resources - Total

Expenditure / Income Variance Trends 2023/24

	REVISED ANNUAL BUDGET 2023/24	PERIOD 5 VARIANCE AMOUNT	Over/ Under	PERIOD 6 VARIANCE AMOUNT	Over/ Under	PERIOD 7 VARIANCE AMOUNT	Over/ Under	PERIOD 9 ESTIMATE TO DATE	PERIOD 9 ACTUAL TO DATE	PERIOD 9 VARIANCE AMOUNT	Over/ Under
EMPLOYEE COSTS											
APT & C BASIC	17,322	571	under	709	under	855	under	11,070	9,817	1,253	under
APT & C OVERTIME	195	17	under	21	under	30	under	127	91	36	under
APT & C SUPERANNUATION	3,348	133	under	164	under	199	under	2,137	1,853	284	under
APT & C NIC	1,799	78	under	96	under	120	under	1,146	999	147	under
MANUAL BASIC	19,841	(16)	over	(32)	over	(37)	over	13,094	13,069	25	under
MANUAL OVERTIME	588	(175)	over	(217)	over	(251)	over	382	789	(407)	over
MANUAL SUPERANNUATION	3,820	6	under	6	under	8	under	2,520	2,492	28	under
MANUAL NIC	2,008	(27)	over	(33)	over	(37)	over	1,325	1,395	(70)	over
TRAVEL AND SUBSISTANCE	26	0	-	2	under	2	under	17	10	7	under
OTHER EMPLOYEE COSTS	501	10	under	11	under	7	under	251	253	(2)	over
PENSION INCREASES	602	(7)	over	(13)	over	(14)	over	401	424	(23)	over
ADDITIONAL PENSION COSTS	13	(12)	over	(12)	over	(12)	over	0	12	(12)	over
EMPLOYEE COSTS	50,063	578	under	702	under	870	under	32,470	31,204	1,266	under

South Lanarkshire Council

Housing & Technical Resources - Total

Expenditure / Income Variance Trends 2023/24

	REVISED ANNUAL BUDGET 2023/24	PERIOD 5 VARIANCE AMOUNT	Over/ Under	PERIOD 6 VARIANCE AMOUNT	Over/ Under	PERIOD 7 VARIANCE AMOUNT	Over/ Under	PERIOD 9 ESTIMATE TO DATE	PERIOD 9 ACTUAL TO DATE	PERIOD 9 VARIANCE AMOUNT	Over/ Under
PROPERTY COSTS											
RATES	2,254	36	under	0	-	29	under	2,146	2,115	31	under
SCOTTISH WATER - UNMETERED CHARGES	12	3	under	3	under	4	under	7	0	7	under
SCOTTISH WATER - METERED CHARGES	240	1	under	(3)	over	(6)	over	134	168	(34)	over
RENT	1,768	(1)	over	0	-	(1)	over	1,334	1,351	(17)	over
SERVICE CHARGE	439	(69)	over	(165)	over	(176)	over	207	513	(306)	over
FACTORING CHARGES	9	0	-	0	-	0	-	2	0	2	under
OTHER ACCOMMODATION COSTS	2,579	25	under	25	under	25	under	2,347	2,429	(82)	over
BED AND BREAKFAST	27	(19)	over	(23)	over	(26)	over	18	94	(76)	over
PROPERTY INSURANCE	374	0	-	0	-	0	-	363	366	(3)	over
SECURITY COSTS	299	16	under	24	under	24	under	204	166	38	under
GROUND MAINTENANCE	52	(1)	over	(2)	over	(2)	over	52	55	(3)	over
GROUNDS MAINTENANCE ADDITIONAL WORKS	10	1	under	2	under	3	under	6	4	2	under
REPAIRS & MAINTENANCE - INTERNAL CONTRACTOR	2,841	1,233	under	1,114	under	938	under	1,968	1,769	199	under
REPAIRS & MAINTENANCE - INTERNAL CONTRACTORS	0	(1)	over	(1)	over	(3)	over	0	20	(20)	over
LIFE CYCLE MAINTENANCE	781	(1,075)	over	(894)	over	(679)	over	604	607	(3)	over
REPAIRS & MAINTENANCE - EXTERNAL CONTRACTOR	430	(191)	over	(252)	over	(348)	over	270	670	(400)	over
HOUSING - RENT FREE ACCOMMODATION	0	(5)	over	(6)	over	(7)	over	0	9	(9)	over
GAS MAINTENANCE COSTS	0	0	-	0	-	(1)	over	0	0	0	-
HOUSING - RENT W/O UNLET PERIODS	734	17	under	23	under	23	under	439	506	(67)	over
HOUSING - RENT W/O BAD PERIODS	778	11	under	11	under	2	under	194	121	73	under
ASBESTOS	0	0	-	0	-	0	-	0	6	(6)	over
FIXED ELECTRICAL	0	0	-	0	-	0	-	0	1	(1)	over
EPC	0	0	-	(1)	over	(1)	over	0	0	0	-
BOILER PLANT SERVICING	0	0	-	(1)	over	(1)	over	0	1	(1)	over
ELECTRICITY - CONTRACT	1,448	(115)	over	(87)	over	(91)	over	631	783	(152)	over
ELECTRICITY - NON CONTRACT	29	5	under	7	under	8	under	19	8	11	under
GAS	575	(23)	over	(8)	over	(4)	over	257	232	25	under
HEATING OIL	11	0	-	0	-	0	-	1	1	0	-
FIXTURE & FITTINGS	882	(23)	over	(36)	over	0	-	614	806	(192)	over
JANITOR SERVICE	164	0	-	0	-	0	-	160	152	8	under
CLEANING CONTRACT	407	(22)	over	(22)	over	(22)	over	392	410	(18)	over
CLEANING OUTWITH CONTRACT	0	(11)	over	(17)	over	(17)	over	0	0	0	-
CLEANING MATERIALS	10	1	under	2	under	(1)	over	6	3	3	under
WINDOW CLEANING	2	1	under	1	under	1	under	1	1	0	-
PEST CONTROL	6	0	-	(1)	over	(3)	over	6	9	(3)	over
REFUSE UPLIFT	405	(40)	over	(43)	over	(52)	over	243	359	(116)	over
REMOVAL & STORAGE COSTS	51	8	under	11	under	15	under	37	21	16	under
OTHER PROPERTY COSTS	556	7	under	14	under	15	under	455	450	5	under
OFFICE ACCOM-FACILITIES MANAGEMENT	1,113	(18)	over	(18)	over	(18)	over	1,091	1,103	(12)	over
ACCOMMODATION RECHARGE TO USERS	33	0	-	0	-	0	-	30	32	(2)	over
PROPERTY COSTS	19,319	(249)	over	(343)	over	(372)	over	14,238	15,341	(1,103)	over

South Lanarkshire Council

Housing & Technical Resources - Total

Expenditure / Income Variance Trends 2023/24

	REVISED ANNUAL BUDGET 2023/24	PERIOD 5 VARIANCE AMOUNT	Over/ Under	PERIOD 6 VARIANCE AMOUNT	Over/ Under	PERIOD 7 VARIANCE AMOUNT	Over/ Under	PERIOD 9 ESTIMATE TO DATE	PERIOD 9 ACTUAL TO DATE	PERIOD 9 VARIANCE AMOUNT	Over/ Under
SUPPLIES AND SERVICES											
COMPUTER EQUIPMENT PURCHASE	499	(41)	over	(38)	over	(23)	over	386	432	(46)	over
COMPUTER EQUIPMENT MAINTENANCE	7	3	under	3	under	3	under	0	0	0	-
I.T. EQUIPMENT MAINT-CONTRACT	223	42	under	56	under	45	under	146	53	93	under
EQUIPMENT, APPARATUS AND TOOLS	46	12	under	13	under	17	under	28	2	26	under
SMALL TOOLS	0	0	-	0	-	0	-	0	1	(1)	over
ADAPTATIONS FOR CLIENTS	500	0	-	(1)	over	(1)	over	312	313	(1)	over
FURNITURE - OFFICE	0	(1)	over	(1)	over	(1)	over	0	2	(2)	over
FURNISHINGS	0	(4)	over	(11)	over	(18)	over	0	0	0	-
MATERIALS	12,331	(96)	over	48	under	163	under	7,276	7,547	(271)	over
MATERIALS, APPARATUS AND EQUIPMENT	0	0	-	0	-	0	-	0	1	(1)	over
AUDIO VISUAL	10	0	-	0	-	0	-	7	7	0	-
PUBLICATIONS, JOURNALS, NEWSPAPERS ETC.	2	0	-	1	under	0	-	1	0	1	under
TV LICENCES - EDUCATION	1	0	-	0	-	0	-	1	1	0	-
FOODSTUFFS - GENERAL	2	0	-	0	-	0	-	0	0	0	-
PROTECTIVE CLOTHING & UNIFORMS	44	8	under	7	under	6	under	27	24	3	under
OTHER SUPPLIES AND SERVICES	165	(1)	over	4	under	(6)	over	125	107	18	under
HEALTH AND SAFETY	1	(1)	over	(1)	over	(1)	over	1	1	0	-
CATERING - CONTRACT	1	0	-	0	-	0	-	0	0	0	-
OUTSOURCED MAIL	0	(7)	over	(8)	over	(10)	over	0	14	(14)	over
BULK BUYING DISCOUNT	0	1	under	1	under	1	under	0	(1)	1	under
SUPPLIES AND SERVICES	13,832	(85)	over	73	under	175	under	8,310	8,504	(194)	over
TRANSPORT AND PLANT											
PURCHASE OF VEHICLES	0	0	-	0	-	0	-	0	2	(2)	over
PURCHASE OF PLANT	125	(13)	over	(6)	over	(11)	over	103	104	(1)	over
FLEET SERVICES - FUEL	0	(3)	over	(3)	over	(3)	over	0	8	(8)	over
FLEET SERVICES - VEHICLE HIRE	36	0	-	0	-	(9)	over	36	36	0	-
POOL CAR RECHARGE - RENTAL CHARGE	111	(4)	over	(4)	over	21	under	58	29	29	under
POOL CAR RECHARGE - FUEL	26	6	under	6	under	8	under	12	0	12	under
POOL CAR RECHARGE - ADDITIONAL CHARGES	1	0	-	0	-	0	-	1	0	1	under
OTHER TRANSPORT COSTS	0	(1)	over	(1)	over	(1)	over	0	6	(6)	over
TRANSPORT INSURANCE	44	14	under	17	under	20	under	44	57	(13)	over
LICENCES	1	(5)	over	(5)	over	(5)	over	1	3	(2)	over
PLANT SERVICES	7	(2)	over	(5)	over	(6)	over	7	24	(17)	over
FLEET SERVICE CHARGES	9	0	-	0	-	0	-	4	4	0	-
FLEET SERVICE CHARGES VEHICLE MAINTENANCE	326	(10)	over	(11)	over	(2)	over	220	473	(253)	over
FLEET SERVICE CHARGES UNSCHEDULED LABOUR	1	1	under	1	under	1	under	1	0	1	under
FLEET SERVICE CHARGES PLANT MAINTENANCE	7	0	-	0	-	0	-	7	9	(2)	over
FLEET SERVICE CHARGES ASSET MODIFICATIONS	15	0	-	1	under	1	under	9	2	7	under
FLEET SERVICE CHARGES LEASING	1,397	(44)	over	(49)	over	(64)	over	696	700	(4)	over
FLEET SERVICE CHARGES HIRED VEHICLES	201	8	under	12	under	13	under	145	143	2	under
FLEET SERVICE CHARGES CONTRACT HIRE	49	3	under	(5)	over	(8)	over	31	25	6	under
FLEET SERVICE CHARGES ROAD FUND LICENCES/MOT	116	(6)	over	(6)	over	(3)	over	99	134	(35)	over
FLEET SERVICE CHARGES FUEL	841	2	under	11	under	11	under	578	487	91	under
HIRE OF EXTERNAL VEHICLES	0	(1)	over	(1)	over	(6)	over	0	1	(1)	over
HIRE OF EXTERNAL PLANT	257	60	under	10	under	12	under	173	38	135	under
HIRE OF SCAFFOLDING	1,077	29	under	41	under	48	under	672	449	223	under
HIRE OF SKIPS	32	(50)	over	0	-	0	-	20	0	20	under
TAXI CHARGES - CONTRACTED	44	0	-	(4)	over	9	under	42	44	(2)	over
TRANSPORT AND PLANT	4,723	(16)	over	(1)	over	26	under	2,959	2,778	181	under

South Lanarkshire Council

Housing & Technical Resources - Total

Expenditure / Income Variance Trends 2023/24

	REVISED ANNUAL BUDGET 2023/24	PERIOD 5 VARIANCE AMOUNT	Over/ Under	PERIOD 6 VARIANCE AMOUNT	Over/ Under	PERIOD 7 VARIANCE AMOUNT	Over/ Under	PERIOD 9 ESTIMATE TO DATE	PERIOD 9 ACTUAL TO DATE	PERIOD 9 VARIANCE AMOUNT	Over/ Under
ADMINISTRATION											
PRINTING AND STATIONERY	83	5	under	2	under	1	under	54	49	5	under
TELEPHONES	93	25	under	32	under	35	under	57	28	29	under
MOBILE PHONES	50	9	under	12	under	15	under	24	19	5	under
ADVERTISING - OF COUNCIL SERVICE AVAILABILITY	7	0	-	0	-	0	-	5	0	5	under
ADVERTISING - OTHER	6	1	under	1	under	2	under	3	1	2	under
POSTAGES/COURIERS	21	(7)	over	(8)	over	(9)	over	13	23	(10)	over
MEMBERSHIP FEES/SUBSCRIPTIONS	13	1	under	1	under	4	under	7	55	(48)	over
INSURANCE	216	18	under	9	under	11	under	216	321	(105)	over
MEDICAL COSTS	16	(1)	over	(2)	over	(7)	over	13	20	(7)	over
LEGAL EXPENSES	16	(4)	over	(6)	over	(7)	over	13	14	(1)	over
PETTY OUTLAYS	12	(4)	over	(6)	over	(5)	over	8	10	(2)	over
HOSPITALITY / CIVIC RECOGNITION	2	(2)	over	(2)	over	(3)	over	2	5	(3)	over
PAYPOINT AGENCY FEES	0	(4)	over	(4)	over	(4)	over	0	5	(5)	over
OTHER ADMIN COSTS	13	1	under	2	under	1	under	7	3	4	under
TRAINING	0	(1)	over	(1)	over	(1)	over	0	4	(4)	over
INTERNAL SUPPORT SERVICES ALLOCATION	457	0	-	0	-	0	-	5	0	5	under
CENTRAL ADMINISTRATION	2,749	0	-	0	-	0	-	0	0	0	-
ADMINISTRATION	3,754	37	under	30	under	33	under	427	557	(130)	over
PAYMENT TO OTHER BODIES											
OTHER COMMITTEES OF THE AUTHORITY	2,529	14	under	0	-	0	-	282	282	0	-
PAYMENTS TO OTHER BODIES	1,186	0	-	0	-	10	under	648	514	134	under
SUPPORTING PEOPLE INTERNAL PROVIDER	1,130	0	-	8	under	9	under	782	839	(57)	over
SUPPORTING PEOPLE EXTERNAL PROVIDER	732	32	under	33	under	11	under	395	309	86	under
HOUSING ADMINISTRATION	886	0	-	0	-	0	-	810	810	0	-
ASSISTANCE TO HOME OWNERS	1,982	0	-	0	-	0	-	1,182	1,327	(145)	over
PRIVATE INDIVIDUALS - GENERAL	155	0	-	0	-	(33)	over	117	117	0	-
PAYMENT TO OTHER BODIES	8,600	46	under	41	under	(3)	over	4,216	4,198	18	under
PAYMENT TO CONTRACTORS											
PAYMENT TO TRADING SERVICES CONTRACTOR	0	0	-	(5)	over	(5)	over	0	0	0	-
PAYMENT TO PRIVATE CONTRACTOR	12,484	267	under	1,467	under	1,889	under	7,177	6,615	562	under
PAYMENT TO EXTERNAL CONSULTANTS	381	(52)	over	(58)	over	(70)	over	165	345	(180)	over
PAYMENT TO CONTRACTORS	12,865	215	under	1,404	under	1,814	under	7,342	6,960	382	under
FINANCING CHARGES											
I.T. EQUIPMENT LEASING-CONTRACT	152	1	under	1	under	2	under	18	20	(2)	over
INTEREST ON REVENUE BALANCES	2	1	under	1	under	1	under	1	0	1	under
FINANCING CHARGES	154	2	under	2	under	3	under	19	20	(1)	over
TOTAL EXPENDITURE	113,310	528	under	1,908	under	2,546	under	69,981	69,562	419	under

South Lanarkshire Council

Housing & Technical Resources - Total

Expenditure / Income Variance Trends 2023/24

	REVISED ANNUAL BUDGET 2023/24	PERIOD 5 VARIANCE AMOUNT	Over/ Under	PERIOD 6 VARIANCE AMOUNT	Over/ Under	PERIOD 7 VARIANCE AMOUNT	Over/ Under	PERIOD 9 ESTIMATE TO DATE	PERIOD 9 ACTUAL TO DATE	PERIOD 9 VARIANCE AMOUNT	Over/ Under
INCOME											
CONTRIBUTIONS FROM OTHER BODIES	(1,166)	0	-	3	over rec	(11)	under rec	(1,166)	(1,166)	0	-
SALES - DEPARTMENTS OF THE AUTHORITY	(460)	0	-	0	-	0	-	0	0	0	-
FEES AND CHARGES - GENERAL	(580)	(10)	under rec	(7)	under rec	(16)	under rec	(471)	(560)	89	over rec
FEES AND CHARGES - DEPARTMENTS OF THE A	(48)	0	-	0	-	0	-	0	0	0	-
RENTAL INCOME	(4,775)	(148)	under rec	(167)	under rec	(164)	under rec	(3,456)	(3,238)	(218)	under rec
HOUSE RENTS	(5,967)	37	over rec	32	over rec	30	over rec	(4,307)	(4,478)	171	over rec
OTHER INCOME	(3,057)	(8)	under rec	0	-	(20)	under rec	(1,715)	(1,606)	(109)	under rec
REALLOCATION OF CENTRAL SUPPORT COSTS	(876)	0	-	0	-	0	-	0	0	0	-
REALLOCATION OF SUPPORT COSTS	(1,629)	0	-	0	-	0	-	0	0	0	-
RECOVERY FROM CAPITAL	(33,368)	(3,429)	under rec	(3,972)	under rec	(4,426)	under rec	(15,321)	(12,524)	(2,797)	under rec
RECHARGES - DEPARTMENTS OF AUTHORITY	(43,792)	3,030	over rec	2,280	over rec	2,061	over rec	(23,307)	(25,752)	2,445	over rec
MANUAL RECHARGES - DEPARTMENTS OF AUTHORITY	0	0	-	(77)	under rec	0	-	0	0	0	-
INCOME	(95,718)	(528)	under rec	(1,908)	under rec	(2,546)	under rec	(49,743)	(49,324)	(419)	under rec
NET EXPENDITURE	17,592	0	-	0	-	0	-	20,238	20,238	0	-

Appendix E

Housing and Technical Resources - HRA Variance Analysis 2023/24 (Period 9)

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Property Costs	(3,966k) over	Repairs and Maintenance - Internal and External Contractor - (4,339k) over	HRA	The overspend reflects the current demand for repairs and continuing high cost and volume of voids. The position includes a recharge for recovery of costs from chargeable services.
		<u>Housing – Rent Write off Unlet Periods/Bad Periods – 493k under</u>	<u>HRA</u>	<u>The net underspend reflects a lower than anticipated level of bad debt provision. During the year collection rates for rental income have been better than forecast, which is due in part to schemes such as the tenancy sustainment fund mitigating the overall level of debt.</u>
		<u>Fixtures & Fittings – (105k) over</u>	<u>HRA</u>	<u>This budget is demand led and the overspend reflects the increased demand during the year.</u>
Income	(1,818k) under recovered	House Rents - 390k over recovered	HRA	The over recovery is due to the timing of new builds which completed ahead of the anticipated profiles.

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Income (cont)		Year End Transfer from the Balance Sheet – (2,093k) under recovered	HRA	The budget assumes a level of transfer from reserves, due to the current net underspend across the service. This is mainly as a result of the aforementioned recovery of costs from chargeable services.

South Lanarkshire Council

Housing & Technical Resources - HRA

Expenditure / Income Variance Trends 2023/24

	REVISED ANNUAL BUDGET 2022/23	PERIOD 5 VARIANCE AMOUNT	Over/ Under	PERIOD 6 VARIANCE AMOUNT	Over/ Under	PERIOD 7 VARIANCE AMOUNT	Over/ Under	PERIOD 9 ESTIMATE TO DATE	PERIOD 9 ACTUAL TO DATE	PERIOD 9 VARIANCE AMOUNT	Over/ Under
EMPLOYEE COSTS											
APT & C BASIC	11,776	(34)	over	(49)	over	(61)	over	7,719	7,704	15	under
APT & C OVERTIME	78	7	under	10	under	12	under	50	47	3	under
APT & C SUPERANNUATION	2,097	(35)	over	(46)	over	(60)	over	1,363	1,435	(72)	over
APT & C NIC	1,120	24	under	29	under	30	under	728	708	20	under
TRAVEL AND SUBSISTANCE	28	9	under	10	under	12	under	18	3	15	under
OTHER EMPLOYEE COSTS	0	0	-	(1)	over	(1)	over	0	1	(1)	over
PENSION INCREASES	211	(3)	over	(5)	over	(8)	over	137	150	(13)	over
ADDITIONAL PENSION COSTS	0	(6)	over	(6)	over	(6)	over	0	6	(6)	over
EMPLOYEE COSTS	15,310	(38)	over	(58)	over	(82)	over	10,015	10,054	(39)	over
PROPERTY COSTS											
RATES	105	0	-	0	-	36	under	105	69	36	under
SCOTTISH WATER - UNMETERED CHARGES	4	1	under	2	under	2	under	3	0	3	under
SCOTTISH WATER - METERED CHARGES	8	(1)	over	(2)	over	(2)	over	5	11	(6)	over
RENT	6	0	-	0	-	0	-	0	0	0	-
SERVICE CHARGE	65	0	-	0	-	0	-	0	0	0	-
OTHER ACCOMMODATION COSTS	31	0	-	0	-	0	-	0	0	0	-
BED AND BREAKFAST	0	0	-	(9)	over	(9)	over	0	15	(15)	over
PROPERTY INSURANCE	1,484	0	-	0	-	0	-	1,484	1,484	0	-
SECURITY COSTS	55	3	under	7	under	10	under	3	3	0	-
GROUND MAINTENANCE	4,625	0	-	0	-	0	-	4,191	4,191	0	-
REPAIRS & MAINTENANCE - INTERNAL CONTRACT	35,777	(368)	over	(463)	over	(1,046)	over	18,067	22,373	(4,306)	over
REPAIRS & MAINTENANCE - EXTERNAL CONTRACT	877	(23)	over	8	under	27	under	540	573	(33)	over
HOUSING - RENT FREE ACCOMMODATION	155	0	-	0	-	0	-	109	177	(68)	over
HOUSING - RENT W/O UNLET PERIODS	2,445	0	-	0	-	0	-	1,748	1,969	(221)	over
HOUSING - RENT W/O BAD PERIODS	2,456	0	-	0	-	0	-	1,124	410	714	under
ASBESTOS	139	13	under	17	under	19	under	91	50	41	under
FIXED ELECTRICAL	0	(1)	over	(1)	over	(1)	over	0	2	(2)	over
BOILER PLANT SERVICING	0	1	under	0	-	0	-	0	0	0	-
ELECTRICITY - CONTRACT	1,358	0	-	0	-	0	-	572	572	0	-
GAS	436	(16)	over	(17)	over	6	under	221	221	0	-
HEATING OIL	54	4	under	8	under	9	under	33	21	12	under
SOLID FUEL	3	1	under	1	under	2	under	2	0	2	under
FIXTURE & FITTINGS	58	0	-	0	-	0	-	38	143	(105)	over
JANITOR SERVICE	74	(1)	over	4	under	10	under	51	30	21	under
CLEANING CONTRACT	468	(122)	over	(123)	over	(123)	over	468	468	0	-
CLEANING MATERIALS	60	0	-	0	-	0	-	17	17	0	-
WINDOW CLEANING	16	1	under	0	-	2	under	10	8	2	under
PEST CONTROL	122	0	-	0	-	0	-	88	103	(15)	over
REFUSE UPLIFT	0	(12)	over	(15)	over	(18)	over	0	24	(24)	over
REMOVAL & STORAGE COSTS	14	(1)	over	(1)	over	(1)	over	9	10	(1)	over
OTHER PROPERTY COSTS	34	(8)	over	(6)	over	(5)	over	23	24	(1)	over
PROPERTY COSTS	50,929	(530)	over	(590)	over	(1,082)	over	29,002	32,968	(3,966)	over

South Lanarkshire Council

Housing & Technical Resources - HRA

Expenditure / Income Variance Trends 2023/24

	REVISED ANNUAL BUDGET 2022/23	PERIOD 5 VARIANCE AMOUNT	Over/ Under	PERIOD 6 VARIANCE AMOUNT	Over/ Under	PERIOD 7 VARIANCE AMOUNT	Over/ Under	PERIOD 9 ESTIMATE TO DATE	PERIOD 9 ACTUAL TO DATE	PERIOD 9 VARIANCE AMOUNT	Over/ Under
SUPPLIES AND SERVICES											
COMPUTER EQUIPMENT PURCHASE	473	0	-	0	-	0	-	336	336	0	-
COMPUTER EQUIPMENT RENTAL	0	0	-	0	-	0	-	0	11	(11)	over
I.T. EQUIPMENT MAINT-CONTRACT	75	0	-	0	-	0	-	63	63	0	-
EQUIPMENT, APPARATUS AND TOOLS	13	0	-	(1)	over	0	-	9	10	(1)	over
FURNITURE - OFFICE	10	(1)	over	0	-	1	under	6	5	1	under
FURNITURE - GENERAL	0	0	-	0	-	(1)	over	0	1	(1)	over
MATERIALS, APPARATUS AND EQUIPMENT	0	(1)	over	(1)	over	(1)	over	0	2	(2)	over
FOODSTUFFS - GENERAL	6	(15)	over	0	-	(1)	over	4	6	(2)	over
PROTECTIVE CLOTHING & UNIFORMS	12	2	under	3	under	3	under	8	4	4	under
LAUNDRY COSTS	16	(2)	over	(2)	over	(1)	over	10	10	0	-
OTHER SUPPLIES AND SERVICES	33	3	under	2	under	1	under	32	35	(3)	over
HEALTH AND SAFETY	15	3	under	4	under	6	under	10	4	6	under
CATERING - CONTRACT	0	0	-	(1)	over	(1)	over	0	1	(1)	over
SUPPLIES AND SERVICES	653	(11)	over	4	under	6	under	478	488	(10)	over
TRANSPORT AND PLANT											
POOL CAR RECHARGE - RENTAL CHARGE	26	1	under	2	under	4	under	16	9	7	under
POOL CAR RECHARGE - FUEL	6	2	under	2	under	3	under	4	0	4	under
POOL CAR RECHARGE - ADDITIONAL CHARGES	1	0	-	0	-	1	under	1	0	1	under
OTHER TRANSPORT COSTS	0	0	-	0	-	0	-	0	5	(5)	over
FLEET SERVICE CHARGES VEHICLE MAINTENANCE	23	1	under	2	under	3	under	23	29	(6)	over
FLEET SERVICE CHARGES LEASING	72	(10)	over	(4)	over	0	-	44	38	6	under
FLEET SERVICE CHARGES HIRED VEHICLES	34	11	under	13	under	16	under	21	0	21	under
FLEET SERVICE CHARGES CONTRACT HIRE	0	(1)	over	(1)	over	(3)	over	0	7	(7)	over
FLEET SERVICE CHARGES ROAD FUND LICENCES/	8	2	under	1	under	2	under	5	3	2	under
FLEET SERVICE CHARGES FUEL	22	0	-	0	-	2	under	13	11	2	under
HIRE OF SCAFFOLDING	0	0	-	0	-	0	-	0	19	(19)	over
STORAGE	4	1	under	2	under	2	under	3	0	3	under
TRANSPORT AND PLANT	196	7	under	17	under	30	under	130	121	9	under

South Lanarkshire Council

Housing & Technical Resources - HRA

Expenditure / Income Variance Trends 2023/24

	REVISED ANNUAL BUDGET 2022/23	PERIOD 5 VARIANCE AMOUNT	Over/ Under	PERIOD 6 VARIANCE AMOUNT	Over/ Under	PERIOD 7 VARIANCE AMOUNT	Over/ Under	PERIOD 9 ESTIMATE TO DATE	PERIOD 9 ACTUAL TO DATE	PERIOD 9 VARIANCE AMOUNT	Over/ Under
ADMINISTRATION											
PRINTING AND STATIONERY	61	0	-	0	-	0	-	52	52	0	-
BULK PRINTING	52	0	-	0	-	0	-	0	0	0	-
TELEPHONES	73	19	under	23	under	11	under	45	50	(5)	over
MOBILE PHONES	27	8	under	10	under	12	under	16	13	3	under
ADVERTISING - OTHER	12	4	under	5	under	6	under	8	0	8	under
POSTAGES/COURIERS	132	(8)	over	(12)	over	(11)	over	117	117	0	-
SMS MESSAGING	0	(4)	over	(4)	over	(4)	over	0	4	(4)	over
MEMBERSHIP FEES/SUBSCRIPTIONS	38	(4)	over	(5)	over	(2)	over	25	38	(13)	over
MEDICAL COSTS	25	1	under	(2)	over	(2)	over	16	18	(2)	over
LEGAL EXPENSES	61	(2)	over	(1)	over	2	under	38	35	3	under
PETTY OUTLAYS	4	1	under	2	under	2	under	3	0	3	under
HOSPITALITY / CIVIC RECOGNITION	0	(4)	over	(4)	over	(4)	over	0	7	(7)	over
GIRO BANK AGENCY FEES	9	4	under	5	under	6	under	7	0	7	under
PAYPOINT AGENCY FEES	28	(2)	over	(3)	over	(4)	over	17	21	(4)	over
INTERNET AGENCY FEES	6	2	under	3	under	3	under	4	0	4	under
OTHER ADMIN COSTS	15	(6)	over	(7)	over	(6)	over	10	21	(11)	over
CONFERENCES - OFFICIALS	7	2	under	3	under	3	under	5	2	3	under
INTERNAL SUPPORT SERVICES ALLOCATION	5,020	0	-	0	-	0	-	0	0	0	-
ADMINISTRATION	5,570	11	under	13	under	12	under	363	378	(15)	over
PAYMENT TO OTHER BODIES											
OTHER COMMITTEES OF THE AUTHORITY	2,909	0	-	0	-	0	-	1,353	1,353	0	-
GRANTS TO VOLUNTARY ORGANISATIONS	2	0	-	0	-	0	-	0	0	0	-
PAYMENTS TO VOLUNTARY ORGANISATIONS	31	0	-	0	-	0	-	10	10	0	-
PAYMENTS TO OTHER BODIES	32	(12)	over	(23)	over	(100)	over	32	38	(6)	over
PRIVATE INDIVIDUALS - GENERAL	0	(16)	over	(40)	over	(40)	over	0	0	0	-
PAYMENT TO OTHER BODIES	2,974	(28)	over	(63)	over	(140)	over	1,395	1,401	(6)	over
PAYMENT TO CONTRACTORS											
PAYMENT TO PRIVATE CONTRACTOR	80	0	-	0	-	0	-	62	62	0	-
PAYMENT TO EXTERNAL CONSULTANTS	20	0	-	0	-	0	-	0	0	0	-
PAYMENT TO CONTRACTORS	100	0	-	0	-	0	-	62	62	0	-
FINANCING CHARGES											
INTEREST-DEBT CHARGES	17,953	0	-	0	-	0	-	5,845	0	5,845	under
I.T. EQUIPMENT LEASING-CONTRACT	67	0	-	0	-	0	-	5	5	0	-
CFCR	27,162	(19)	over	(19)	over	0	-	24,385	24,385	0	-
INTEREST ON REVENUE BALANCES	(67)	0	-	0	-	0	-	0	0	0	-
FINANCING CHARGES	45,115	(19)	over	(19)	over	0	-	30,235	24,390	5,845	under
TOTAL EXPENDITURE	120,847	(608)	over	(696)	over	(1,256)	over	71,680	69,862	1,818	under

South Lanarkshire Council

Housing & Technical Resources - HRA

Expenditure / Income Variance Trends 2023/24

	REVISED ANNUAL BUDGET 2022/23	PERIOD 5 VARIANCE AMOUNT	Over/ Under	PERIOD 6 VARIANCE AMOUNT	Over/ Under	PERIOD 7 VARIANCE AMOUNT	Over/ Under	PERIOD 9 ESTIMATE TO DATE	PERIOD 9 ACTUAL TO DATE	PERIOD 9 VARIANCE AMOUNT	Over/ Under
INCOME											
SALES - DEPARTMENTS OF THE AUTHORITY	(885)	0	-	0	-	0	-	(810)	(810)	0	-
FEES AND CHARGES - GENERAL	(4,547)	0	-	0	-	0	-	(1,618)	(1,618)	0	-
RENTAL INCOME	(449)	0	-	0	-	0	-	0	0	0	-
HOUSE RENTS	(104,668)	168	over rec	193	over rec	250	over rec	(65,414)	(65,804)	390	over rec
LOCK UP RENTS	(2,679)	(26)	under rec	(26)	under rec	(26)	under rec	(2,009)	(1,970)	(39)	under rec
INSURANCE RECOVERIES	(250)	0	-	0	-	0	-	0	(42)	42	over rec
OTHER INCOME	(1,745)	0	-	0	-	0	-	(960)	(842)	(118)	under rec
YEAR END T/FER TO BALANCE SHEET	(4,907)	466	over rec	529	over rec	1,032	over rec	(2,093)	0	(2,093)	under rec
INCOME	(120,847)	608	over rec	696	over rec	1,256	over rec	(72,904)	(71,086)	(1,818)	under rec
NET EXPENDITURE	0	0	-	0	-	0	-	(1,224)	(1,224)	0	-

South Lanarkshire Council

Revenue Budget Monitoring Statement

Period Ended 01 December 2023 (No 9)

Social Work Resources

Committee

Service Departments :-

Performance and Support Services

Children and Families

Adults and Older People

Justice and Substance Misuse

Total Social Work Resources

Annual Budget	Forecast for Year	Annual Forecast Over/ Under	Budget Proportion 01/12/23 £m	Actual to Period 9 01/12/23 £m	Variance 01/12/23 £m
£m	£m	£m			
6.686	6.582	0.104	4.329	4.154	0.175 under
48.885	49.094	(0.209)	31.841	32.192	(0.351) over
182.252	182.252	0.000	103.459	103.343	0.116 under
1.499	1.394	0.105	1.419	1.268	0.151 under
239.322	239.322	(0.000)	141.048	140.957	0.091 under

Social Work Resources Variance Analysis 2023/24 (Period 9)

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Employee Costs	(586k) over	Admin & Clerical Staff – 403k under	Performance and Support – 194k under	All Admin underspends are due to staffing vacancies which are being filled.
			Adult and Older People – 148k under	This underspend relates to Scheduling Assistant vacancies in Homecare, which are being recruited. This is offset by overtime costs in Managerial Support Specialist Staff (below).
		Managerial Support Specialist Staff - (750k) over	<u>Performance and Support – (67k) over</u>	<u>This overspend is a result of turnover being less than anticipated to date.</u>
			Children and Families – (107k) over	This overspend is a result of turnover being less than anticipated to date.
			Adult and Older People – (701k) over	This overspend is a result of turnover being less than anticipated to date, and overtime spend to cover the Scheduling Assistant vacancies in Homecare.
			Justice – 125k under	This is a result of vacancies which are actively being recruited.

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Employee Costs (cont)		Basic Grade Social Workers - 999k under	Children and Families – 771k under	This is a result of vacancies which are actively being recruited.
			Adult and Older People – 163k under	This is a result of vacancies which are actively being recruited.
			Justice – 66k under	This is a result of vacancies which are actively being recruited.
		Hospital Social Workers – (109k) over	Adult and Older People – (109k) over	This overspend is due to additional posts being filled to meet demand within the hospital discharge team and is offset by the underspend in Social Workers
		Care Staff – (73k) over	Children and Families – (212k) over	This overspend is due to the level of overtime being incurred to manage staff absences due to sickness, maternity leave etc.
			Adult and Older People – 139k under	This is a result of vacancies in inhouse Day care.
		Home Carers – (117k) over	Adult and Older People – (117k) over	This overspend is due to the level of overtime being incurred to manage staff absences due to sickness, maternity leave etc.

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Employee Costs (cont)		Other Employee Costs – 23k under	<u>Children & Families - 133k under</u> Adult and Older People – (139k) over	<u>This is a temporary funding solution due to the implementation of new funding and will be required in full next financial year.</u> This cost is in relation to agency staffing costs and is offset by the underspend in Social Workers.
Property Costs	(84k) over	<u>Rent – (36k) over</u>	<u>Adult and Older People – (52k) over</u>	<u>This overspend has arisen from an increase in rent costs.</u>
Supplies and Services	(370k) over	<u>Computer Equipment Purchase – (195k) over</u> Aids and Adaptions – (183k) over	<u>Adult and Older People – (166k) over</u> Adult and Older People – (180k) over	<u>This overspend relates to an increase in the contract renewal for the Home Care scheduling system.</u> This overspend relates to the additional demand for equipment.
Transport and Plant	(130k) over	<u>Other Transport Costs – (64k) over</u> <u>Fleet Service Charges – Vehicle Maintenance – (126k) over</u>	<u>Children & Families – (58k) over</u> <u>Adult and Older People – (109k) over</u>	<u>This reflects the commitments in respect of transporting children to and from school or respite.</u> <u>This overspend relates to leasing charges for vehicles within Home Care required to deliver the service.</u>

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Transport and Plant (cont)		<u>Fleet Service Charges – Drivers – 45k under</u>	<u>Performance & Support – 45k under</u>	<u>The underspend has arisen from the cessation of voluntary clubs.</u>
Administration	(107k) over	<u>Legal Expenses (65k) over</u>	<u>Children & Families – (53k) over</u>	<u>The overspend relates to contested guardianship/adoption.</u>
Payment to Other Bodies	154k under	Payments to Voluntary Organisations - 63k under <u>Payment to Other Bodies – 159k under</u> Private Individuals – General – 124k under Social work – Foster Parents – (197k) over	Children and Families – 60k under <u>Children & Families – 162k under</u> Children & Families – 127k under Children and Families – (197k) over	This underspend relates to Supported Accommodation which is being used to fund pressures elsewhere within the Service. <u>This is a temporary funding solution due to service changes and is required in full next financial year.</u> The underspend relates to the Supported Carer and short break service where recruitment for the service is ongoing. This overspend is a result of the continuing requirement for children's external foster placements.
Payment to Contactors	(512k) over	Payment to Private Contractor – Default – 184k under	Adult and Older People – 186k under	This underspend is attributable to commissioning and procurement savings arising from service reviews.

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Payment to Contractors (cont)		Long Term Care – (837k) over	Children and Families - (987k) over	This overspend is a result of the continuing requirement for children's residential external school placements.
			Adult and Older People – 150k under	This underspend relates to Care Homes based on current commitments.
		Respite – 145k under	Adult and Older People – 187k under	This underspend is funding the overspend within the Respite budget below. These budgets are managed as one.
		<u>Home Support – 178k under</u>	<u>Adult and Older people – 178k under</u>	<u>This underspend is a result of transitional funding being less than required in year. The funding is required in full next financial year.</u>
		Respite awaiting long term care – (169k) over	Adult and Older People – (169k) over	This overspend is being funded from the underspend within the Respite budget above. These budgets are managed as one.
Transfer Payments	(100k) over	<u>Direct Assistance – (83k) over</u>	<u>Children and Families – (65k) over</u>	<u>This overspend relates to the payment of kinship care allowances where demand is increasing.</u>

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Income	658k over recovered.	Contributions from Other Bodies – 248k over recovered.	Children and Families – 248k over recovered.	This is due to funding received being greater than budgeted in respect of Unaccompanied Asylum-Seeking Children and Care Leavers due to an increase in numbers.
		<u>Fees and Charges General – 306k over recovered.</u>	<u>Adult and Older People – 306k over recovered.</u>	This over recovery relates to non-recurring income received in respect of recovery of prior year care costs from service users.
		<u>Charges to Health Board – 63k over recovered</u>	<u>Adult and Older People – 59k over recovered</u>	<u>This is a non-recurring over recovery of funding.</u>

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

South Lanarkshire Council

Social Work Resources - Total

Expenditure / Income Variance Trends 2023/2024

	REVISED ANNUAL BUDGET SLC 23/24 2	PERIOD 5 VARIANCE AMOUNT	Over/ Under	PERIOD 6 VARIANCE AMOUNT	Over/ Under	PERIOD 7 VARIANCE AMOUNT	Over/ Under	PERIOD 9 ESTIMATE TO DATE	PERIOD 9 ACTUAL TO DATE	PERIOD 9 VARIANCE AMOUNT	Over/ Under
EMPLOYEE COSTS											
TEACHERS OVERTIME	0	0		0		0		0	1	(1)	over
ADMIN & CLERICAL STAFF - APT&C BASIC	5,712	285	under	347	under	410	under	3,714	3,223	491	under
ADMIN & CLERICAL STAFF - APT&C OVERTIME	0	(49)	over	(68)	over	(91)	over	0	125	(125)	over
ADMIN & CLERICAL STAFF - APT&C SUPERANNUATION	1,000	36	under	46	under	47	under	649	601	48	under
ADMIN & CLERICAL STAFF - APT&C NIC	412	(3)	over	(4)	over	(18)	over	268	279	(11)	over
MANAGERIAL SUPPORT SPECIALIST STAFF BASIC	24,294	48	under	63	under	81	under	15,745	15,847	(102)	over
MANAGERIAL SUPPORT SPECIALIST STAFF OVERTIME	48	(258)	over	(312)	over	(349)	over	23	526	(503)	over
MANAGERIAL SUPPORT SPECIALIST STAFF SUPERANNUATION	4,503	(16)	over	(18)	over	(24)	over	2,916	2,957	(41)	over
MANAGERIAL SUPPORT SPECIALIST STAFF NIC	2,556	(43)	over	(50)	over	(74)	over	1,654	1,758	(104)	over
BASIC GRADE SOCIAL WORKERS BASIC	11,989	391	under	477	under	505	under	7,960	7,146	814	under
BASIC GRADE SOCIAL WORKERS OVERTIME	42	(16)	over	(19)	over	(10)	over	21	47	(26)	over
BASIC GRADE SOCIAL WORKERS SUPERANNUATION	2,258	49	under	67	under	81	under	1,462	1,345	117	under
BASIC GRADE SOCIAL WORKERS NIC	1,325	38	under	51	under	61	under	859	765	94	under
HOSPITAL SOCIAL WORKERS BASIC	449	(30)	over	(39)	over	(53)	over	292	373	(81)	over
HOSPITAL SOCIAL WORKERS OVERTIME	0	(9)	over	(9)	over	(9)	over	0	10	(10)	over
HOSPITAL SOCIAL WORKERS SUPERANNUATION	87	(3)	over	(4)	over	(6)	over	56	64	(8)	over
HOSPITAL SOCIAL WORKERS NIC	46	(5)	over	(5)	over	(7)	over	30	40	(10)	over
INSTRUCTORS BASIC	1,327	12	under	208	under	248	under	863	845	18	under
INSTRUCTORS OVERTIME	0	0		1	under	2	under	0	0	0	
INSTRUCTORS SUPERANNUATION	246	(1)	over	28	under	32	under	160	155	5	under
INSTRUCTORS NIC	126	3	under	16	under	20	under	82	76	6	under
CARE STAFF - APT&C BASIC	18,774	187	under	342	under	472	under	12,246	12,051	195	under
CARE STAFF - APT&C OVERTIME	815	(124)	over	(169)	over	(197)	over	445	722	(277)	over
CARE STAFF - APT&C SUPERANNUATION	3,316	(30)	over	(7)	over	(11)	over	2,155	2,179	(24)	over
CARE STAFF - APT&C NIC	1,889	(48)	over	(56)	over	(8)	over	1,227	1,194	33	under
HOME CARERS BASIC	27,808	(1,445)	over	(2,364)	over	(2,562)	over	17,888	17,910	(22)	over
HOME CARERS OVERTIME	1,977	(194)	over	(204)	over	(262)	over	1,074	1,131	(57)	over
HOME CARERS SUPERANNUATION	5,038	(292)	over	(69)	over	(334)	over	3,234	3,044	190	under
HOME CARERS NIC	2,840	(290)	over	(378)	over	(423)	over	1,824	1,818	6	under
TRAVEL AND SUBSISTENCE	374	(17)	over	(16)	over	(12)	over	200	211	(11)	over
OTHER EMPLOYEE COSTS	644	(66)	over	(81)	over	(129)	over	428	405	23	under
PENSION INCREASES	328	11	under	10	under	13	under	220	223	(3)	over
ADDITIONAL PENSION COSTS	0	(24)	over	(24)	over	(26)	over	0	38	(38)	over
EMPLOYEE COSTS	120,223	(1,903)	over	(2,240)	over	(2,633)	over	77,695	77,109	586	under

South Lanarkshire Council

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	REVISED ANNUAL BUDGET SLC 23/24 2	PERIOD 5 VARIANCE AMOUNT	Over/ Under	PERIOD 6 VARIANCE AMOUNT	Over/ Under	PERIOD 7 VARIANCE AMOUNT	Over/ Under	PERIOD 9 ESTIMATE TO DATE	PERIOD 9 ACTUAL TO DATE	PERIOD 9 VARIANCE AMOUNT	Over/ Under
PROPERTY COSTS											
RATES	384	3	under	7	under	(1)	over	359	366	(7)	over
SCOTTISH WATER - UNMETERED CHARGES	44	4	under	4	under	5	under	18	7	11	under
SCOTTISH WATER - METERED CHARGES	170	(1)	over	(3)	over	(5)	over	97	104	(7)	over
RENT	495	3	under	1	under	2	under	276	312	(36)	over
PROPERTY INSURANCE	293	1	under	1	under	1	under	287	290	(3)	over
SECURITY COSTS	3	1	under	0		(1)	over	2	3	(1)	over
GROUND MAINTENANCE	3	1	under	1	under	2	under	2	0	2	under
REPAIRS & MAINTENANCE - INTERNAL CONTRACTOR	0	(9)	over	(12)	over	(8)	over	0	23	(23)	over
REPAIRS & MAINTENANCE - INT. CONTRACTOR	0	0		0		4	under	0	0	0	
LIFE CYCLE MAINTENANCE	0	(5)	over	(5)	over	(5)	over	0	5	(5)	over
REPAIRS & MAINTENANCE - EXTERNAL CONTRACTOR	63	(5)	over	(8)	over	(15)	over	33	43	(10)	over
ELECTRICITY - CONTRACT	916	(10)	over	(10)	over	(20)	over	306	314	(8)	over
ELECTRICITY - NON CONTRACT	0	0		(98)	over	0		0	0	0	
GAS	1,142	3	under	104	under	7	under	306	298	8	under
CLEANING CONTRACT	357	5	under	3	under	1	under	356	371	(15)	over
CLEANING AND JANITORIAL SUPPLIES AND EQUIPMENT	328	2	under	8	under	11	under	136	121	15	under
HEALTH & HYGIENE MATERIALS	90	(11)	over	(4)	over	(19)	over	64	81	(17)	over
WINDOW CLEANING	12	0		(1)	over	(1)	over	7	7	0	
PEST CONTROL	1	0		0		0		0	0	0	
REFUSE UPLIFT	41	(4)	over	1	under	1	under	27	23	4	under
REMOVAL & STORAGE COSTS	5	0		(1)	over	3	under	5	1	4	under
OTHER PROPERTY COSTS	196	24	under	9	under	10	under	81	77	4	under
PROPERTY COSTS	4,543	2	under	(3)	over	(28)	over	2,362	2,446	(84)	over

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SUPPLIES AND SERVICES											
COMPUTER EQUIPMENT PURCHASE	717	(11)	over	(14)	over	(25)	over	302	497	(195)	over
COMPUTER EQUIPMENT MAINTENANCE	51	7	under	0		7	under	32	9	23	under
I.T. EQUIPMENT MAINT-CONTRACT	233	2	under	5	under	5	under	20	13	7	under
I.T. ELECTRONIC MESSAGING	238	2	under	2	under	2	under	52	48	4	under
EQUIPMENT, APPARATUS AND TOOLS	131	16	under	20	under	23	under	71	46	25	under
SMALL TOOLS	4	(1)	over	0		(1)	over	3	3	0	
AIDS & ADAPTIONS	1,981	(7)	over	(151)	over	(157)	over	1,188	1,371	(183)	over
SUPPLIES FOR CLIENTS	385	(1)	over	6	under	7	under	199	169	30	under
FURNITURE - OFFICE	1	(29)	over	(12)	over	(11)	over	1	16	(15)	over
FURNITURE - GENERAL	15	(11)	over	(11)	over	(13)	over	15	25	(10)	over
FURNISHINGS (INCL. CROCKERY & LINEN)	18	7	under	6	under	5	under	11	12	(1)	over
MATERIALS	11	(4)	over	(4)	over	(2)	over	6	9	(3)	over
WILDLIFE AND FLORA	0	(1)	over	(1)	over	(1)	over	0	0	0	
MATERIALS, APPARATUS AND EQUIPMENT	0	(8)	over	(10)	over	(12)	over	0	15	(15)	over
PUBLICATIONS, JOURNALS, NEWSPAPERS ETC	0	0		0		(1)	over	0	3	(3)	over
PROVISIONS - GENERAL	178	1	under	5	under	10	under	110	132	(22)	over
FOOD PURCHASES WITHIN CONTRACT SERVICE	536	(15)	over	(9)	over	(2)	over	347	352	(5)	over
BEVERAGES	63	2	under	3	under	4	under	38	31	7	under
SCHOOL MILK	38	(1)	over	0		0		25	24	1	under
PROTECTIVE CLOTHING & UNIFORMS	777	(24)	over	(23)	over	(18)	over	511	550	(39)	over
LAUNDRY COSTS	6	(3)	over	0		0		3	4	(1)	over
OTHER SUPPLIES AND SERVICES	43	6	under	3	under	5	under	27	32	(5)	over
CATERING - CONTRACT	413	9	under	29	under	32	under	367	345	22	under
CATERING - OUTWITH CONTRACT	64	22	under	19	under	15	under	22	15	7	under
DELIVERY CHARGE	0	0		(1)	over	(1)	over	0	1	(1)	over
BULK BUYING DISCOUNT	0	0		0		0		0	(2)	2	under
SUPPLIES AND SERVICES	5,903	(42)	over	(138)	over	(129)	over	3,350	3,720	(370)	over

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TRANSPORT AND PLANT											
FLEET SERVICES - FUEL	0	(1)	over	(1)	over	(1)	over	0	18	(18)	over
POOL CAR CHARGES-RENTAL	129	(8)	over	(2)	over	(3)	over	105	116	(11)	over
POOL CAR CHARGES-FUEL	42	6	under	6	under	8	under	13	5	8	under
POOL CAR CHARGES-ADDITIONAL COSTS	7	2	under	3	under	4	under	5	1	4	under
OTHER TRANSPORT COSTS	796	(18)	over	(57)	over	(18)	over	289	353	(64)	over
INSURANCE	24	0		0		0		24	21	3	under
LICENCES	0	(1)	over	(1)	over	(1)	over	0	1	(1)	over
FLEET SERVICE CHARGES - VEHICLE MAINTENANCE	70	(9)	over	(12)	over	(5)	over	49	175	(126)	over
FLEET SERVICE CHARGES - ASSET MODIFICATIONS	0	(1)	over	(1)	over	(1)	over	0	2	(2)	over
FLEET SERVICE CHARGES - LEASING	524	(18)	over	(33)	over	(11)	over	314	324	(10)	over
FLEET SERVICE CHARGES - HIRED VEHICLES	29	3	under	(5)	over	8	under	20	13	7	under
FLEET SERVICE CHARGES - CONTRACT HIRE	4	0		0		(1)	over	3	9	(6)	over
FLEET SERVICE CHARGES - ROAD FUND LICENCES/MOT	29	1	under	(2)	over	7	under	25	37	(12)	over
FLEET SERVICE CHARGES - FUEL	360	20	under	31	under	60	under	268	218	50	under
FLEET SERVICE CHARGES - DRIVERS	2,665	0		165	under	165	under	2,665	2,620	45	under
HIRE OF EXTERNAL VEHICLES	7	2	under	3	under	3	under	4	0	4	under
HIRE OF EXTERNAL PLANT	0	(2)	over	(2)	over	(2)	over	0	0	0	
HIRE OF SKIPS	0	0		0		(1)	over	0	1	(1)	over
EXTERNAL TRANSPORT CONTRACT	0	0		(1)	over	0		0	0	0	
PUPIL TRANSPORT - OTHER	10	0		0		0		6	6	0	
TRANSPORT AND PLANT	4,696	(24)	over	91	under	211	under	3,790	3,920	(130)	over
ADMINISTRATION											
PRINTING AND STATIONERY	101	(5)	over	(6)	over	(7)	over	65	73	(8)	over
TELEPHONES	206	5	under	9	under	7	under	139	139	0	
MOBILE PHONES	613	12	under	46	under	100	under	166	183	(17)	over
ADVERTISING - RECRUITMENT	4	0		0		0		0	0	0	
ADVERTISING - OTHER	12	3	under	3	under	3	under	7	2	5	under
POSTAGES/COURIERS	54	1	under	1	under	2	under	36	31	5	under
MEMBERSHIP FEES/SUBSCRIPTIONS	43	1	under	2	under	2	under	32	33	(1)	over
INSURANCE	27	0		0		0		27	27	0	
MEDICAL COSTS	26	(18)	over	(21)	over	(22)	over	16	41	(25)	over
LEGAL EXPENSES	297	1	under	(17)	over	(18)	over	158	223	(65)	over
HOSPITALITY / CIVIC RECOGNITION	7	(4)	over	(5)	over	(6)	over	4	9	(5)	over
OTHER ADMIN COSTS	86	(1)	over	0		(1)	over	34	25	9	under
CONFERENCES - OFFICIALS (incl associated costs)	4	9	under	1	under	1	under	2	0	2	under
TRAINING	40	(11)	over	(4)	over	(6)	over	12	19	(7)	over
INTERNAL SUPPORT SERVICES ALLOCATION	410	0		0		0		0	0	0	
ADMINISTRATION	1,930	(7)	over	9	under	55	under	698	805	(107)	over

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PAYMENT TO OTHER BODIES											
OTHER COMMITTEES OF THE AUTHORITY	15	0		0		0		15	15	0	
OTHER LOCAL AUTHORITIES	35	(1)	over	1	under	1	under	31	29	2	under
GRANTS TO VOLUNTARY ORGANISATIONS	23	0		0		0		17	17	0	
PAYMENTS TO VOLUNTARY ORGANISATIONS	2,812	500	under	502	under	631	under	1,782	1,719	63	under
PAYMENTS TO OTHER BODIES	2,652	(20)	over	(29)	over	(29)	over	1,700	1,541	159	under
PAYMENTS TO HEALTH BOARD	1,458	0		0		38	under	147	105	42	under
PRIVATE INDIVIDUALS - GENERAL	1,139	38	under	67	under	74	under	698	574	124	under
SOCIAL WORK - FOSTER PARENTS	6,782	(132)	over	(151)	over	(148)	over	4,594	4,791	(197)	over
SOCIAL WORK - FOSTER PARENTS DISCRETIONARY PAYMENTS	94	0		(1)	over	(1)	over	58	57	1	under
SOCIAL WORK - ADOPTION ALLOWANCES	775	0		(4)	over	0		581	616	(35)	over
DIRECT PAYMENTS	10,046	(2)	over	(89)	over	(7)	over	6,115	6,120	(5)	over
PAYMENT TO OTHER BODIES	25,831	383	under	296	under	559	under	15,738	15,584	154	under
PAYMENT TO CONTRACTORS											
PAYMENT TO TRADING SERVICES CONTRACTOR	0	(2)	over	(2)	over	(2)	over	0	2	(2)	over
PAYMENT TO PRIVATE CONTRACTOR - DEFAULT	1,368	76	under	57	under	409	under	872	688	184	under
PAYMENT TO PRIVATE CONTRACTOR - LONG TERM CARE	67,669	1,315	under	1,140	under	1,402	under	45,843	46,680	(837)	over
PAYMENT TO PRIVATE CONTRACTOR - CET ALLOCATION - HOME CARE	31,897	0		640	under	(27)	over	16,503	16,503	0	
PAYMENT TO PRIVATE CONTRACTOR - RESPITE	2,686	90	under	47	under	125	under	1,288	1,143	145	under
PAYMENT TO PRIVATE CONTRACTOR - DAY CARE	1,086	0		(4)	over	1	under	7	0	7	under
PAYMENT TO PRIVATE CONTRACTOR - HOME SUPPORT	22,434	45	under	51	under	18	under	11,722	11,544	178	under
PAYMENT TO PRIVATE CONTRACTOR - FREE PERSONAL NURSING CARE	8,587	3	under	4	under	5	under	5,421	5,421	0	
PAYMENT TO PRIVATE CONTRACTOR - RESPITE AWAIT' LONG TERM CARE	0	(59)	over	(100)	over	(132)	over	0	169	(169)	over
PAYMENT TO PRIVATE CONTRACTOR - DAY RELATED ACTIVITIES INCL RESIDENTIAL	3,774	(5)	over	(16)	over	(6)	over	1,433	1,439	(6)	over
PAYMENT TO EXTERNAL CONSULTANTS / PROFESSIONAL SERVICES	110	2	under	2	under	2	under	71	68	3	under
SLC MANAGED	0	(31)	over	(5)	over	(9)	over	0	15	(15)	over
PAYMENT TO CONTRACTORS	139,611	1,434	under	1,814	under	1,786	under	83,160	83,672	(512)	over
TRANSFER PAYMENTS											
DIRECT ASSISTANCE TO PERSONS	4,493	(30)	over	(30)	over	(35)	over	3,221	3,304	(83)	over
SECTION PAYMENTS	83	(1)	over	(7)	over	(4)	over	51	68	(17)	over
TRANSFER PAYMENTS	4,576	(31)	over	(37)	over	(39)	over	3,272	3,372	(100)	over
FINANCING CHARGES											
LEASING CHARGES - FINANCE	1	0		0		0		1	0	1	under
LEASING CHARGES - OPERATIONAL	0	0		0		0		0	1	(1)	over
I.T. EQUIPMENT LEASING-CONTRACT	401	(4)	over	0		0		26	30	(4)	over
FINANCING CHARGES	402	(4)	over	0		0		27	31	(4)	over
TOTAL EXPENDITURE	307,715	(192)	over	(208)	over	(218)	over	190,092	190,659	(567)	over

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INCOME											
NON RELEVANT GOVERNMENT GRANT	(7,744)	17	over rec	14	over rec	22	over rec	(4,435)	(4,471)	36	over rec
RESOURCE TRANSFER INCOME FROM THE HEALTH BOARD	(25,085)	(1)	under rec	(1)	under rec	(6)	under rec	(12,562)	(12,563)	1	over rec
CONTRIBUTIONS FROM OTHER BODIES	(665)	72	over rec	148	over rec	149	over rec	(502)	(750)	248	over rec
SALES - SALE OF MEALS	(14)	(2)	under rec	(1)	under rec	(2)	under rec	(9)	(8)	(1)	under rec
FEES AND CHARGES - GENERAL	(5,920)	119	over rec	54	over rec	22	over rec	(4,562)	(4,868)	306	over rec
FEES AND CHARGES - OTHER LOCAL AUTHORITIES	(656)	(5)	under rec	(9)	under rec	24	over rec	(91)	(84)	(7)	under rec
CHARGES TO HEALTH BOARDS	(27,411)	0		0		10	over rec	(26,731)	(26,794)	63	over rec
FEES AND CHARGES - OTHER BODIES	(19)	0		0		0		(18)	(18)	0	
FEES AND CHARGES - DEPARTMENTS OF THE AUTHORITY	(217)	(3)	under rec	(4)	under rec	(5)	under rec	(6)	0	(6)	under rec
RENTAL INCOME	(27)	0		0		0		(13)	(51)	38	over rec
OTHER INCOME	(235)	(5)	under rec	7	over rec	4	over rec	(115)	(95)	(20)	under rec
REALLOCATION OF SUPPORT COSTS	(400)	0		0		0		0	0	0	
INCOME	(68,393)	192	over rec	208	over rec	218	over rec	(49,044)	(49,702)	658	over rec
NET EXPENDITURE	239,322	0		0		0		141,048	140,957	91	under

