



Council Offices, Almada Street
Hamilton, ML3 0AA

Wednesday, 21 February 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, 29 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** 3 - 8
Minutes of the meeting of the Financial Resources Scrutiny Forum held on 1 February 2024 submitted for approval as a correct record. (Copy attached)

Item(s) for Monitoring

- 3a Capital Budget Monitoring 2023/2024 - General Fund Capital Programme** 9 - 28
Report dated 12 February 2024 by the Head of Finance (Strategy). (Copy attached)
- 3b Capital Budget Monitoring 2023/2024 - Housing Capital Programme** 29 - 34
Report dated 12 February 2024 by the Head of Finance (Strategy). (Copy attached)
- 4 Revenue Budget Monitoring 2023/2024** 35 - 40
Report dated 24 January 2024 by the Head of Finance (Strategy). (Copy attached)
- 5 Revenue Budget Monitoring 2023/2024 - Detailed Resource Analysis** 41 - 110
Report dated 24 January 2024 by the Head of Finance (Strategy). (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 1 February 2024

Chair:

Councillor Grant Ferguson

Councillors Present:

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

Councillor's Apology:

Councillor Monique McAdams

Attending:

Finance and Corporate Resources

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

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 30 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 15 January 2024 by the Chief Executive was submitted on the position of the General Capital Programme 2023/2024 for the period 1 April to 1 December 2023.

At its meeting on 22 November 2023, the Executive Committee had approved a General Fund Capital Programme for 2023/2024 totalling £78.901 million. A revised programme of £71.696 million was now anticipated which represented a reduction of £7.205 million. The revised programme of £71.696 million included proposed adjustments to the programme totalling a net decrease of £1.140 million which had been approved by the Executive Committee on 24 January 2024. Those were detailed in Appendix A of the report.

A further proposed exception on the Glasgow City Region City Deal, Greenhills Road project had been approved by the Executive Committee on 24 January 2024 and would be included in the next capital budgeting monitoring update to the Forum.

In addition to the adjustments detailed in the report, the revised programme of £71.696 million reflected a transfer to revenue of £1.000 million for the Private Housing Scheme of Assistance project. It had been identified that this project, originally in the capital budget, could not be classed as capital and it was proposed that it be transferred to Housing and Technical Resources' revenue budget. The revised Capital Programme was detailed in Appendix B of the report.

In December 2023, the Scottish Government had revised the 2023/2024 General Capital Grant allocation to £29.947 million, which was a decrease of £4.883 million, as detailed in Appendix D to the report. The decrease reflected the removal of the previously expected 2023/2024 Free School Meals allocation of £5.065 million based on information that had been received from the Scottish Government. However, no capital funds had been distributed to the Council this year for free school meals, therefore, this had been removed from the Programme.

The grant reduction had been offset by an increase of £0.182 million in the overall Capital Grant allocation. Due to the late notification of the additional funding, the £0.182 million allocation would be used to fund the existing Capital Programme and reduce the Council's level of borrowing in 2023/2024. The overall benefit of the additional funding would be considered as part of the 2024/2025 Capital Programme report.

The revised General Fund Capital Programme, including the movement from the last report, and Resource budgets were detailed in appendices B and C to the report. The programme spend and funding for the General Fund was summarised in Appendix D of the report.

Current estimates from Resources suggested an outturn of around £65.4 million. Against the revised budget of £71.696 million, this outturn meant a net underspend across Resources of £6.3 million. This comprised project underspend totalling £8.5 million, offset by projects with greater than anticipated spend of £2.2 million. A list of the main projects, which were responsible for the overall underspend of £6.3 million and would now complete in 2024/2025, were detailed in Appendix E to the report.

Budget for the period was £31.992 million and spend to 1 December 2023 was £31.999 million, an overspend of £0.007 million. Actual funding received to 1 December 2023 was £53.928 million.

The physical progress achieved with the General Fund Capital Programme 2023/2024 at 1 December 2023 was detailed in appendices F to H to the report.

The Property Manager (Commercial) responded to a member's questions on the New Cross Shopping Centre Roof project and, where information was not immediately available, undertook to provide this to the relevant member. The Finance Manager (Strategy) responded to a member's question on the Community Bus Fund grant.

The Forum decided: that the position on the General Fund Capital Programme as at 1 December 2023 be noted.

[Reference: Minutes of 30 November 2023 (Paragraph 3a) and Minutes of the Executive Committee of 22 November 2023 (Paragraph 4) and 24 January 2024 (Paragraph 4)]

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

A report dated 15 January 2024 by the Chief Executive was submitted on the position of the Housing Capital Programme 2023/2024 for the period 1 April to 1 December 2023 (Period 9).

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.

Budget for the period was £33.315 million and spend to 1 December 2023 was £33.973 million, which represented an overspend of £0.658 million, as detailed in Appendix A to the report. Actual funding received at 1 December 2023 was £33.973 million.

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

The physical progress achieved with the Housing Capital Programme 2023/2024 at 1 December 2023 was detailed in Appendix B to the report.

The Forum decided: that the position on the Housing Capital Programme as at 1 December 2023 be noted.

[Reference: Minutes of 30 November 2023 (Paragraph 3b) and Minutes of the Executive Committee of 24 January 2024 (Paragraph 4)]

4 Revenue Budget Monitoring 2023/2024

A report dated 15 January 2024 by the Chief Executive 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 1 December 2023 (Period 9), along with a projection for the year to 31 March 2024.

The report and the associated appendices:-

- ◆ summarised the 2023/2024 probable outturn position for the Council's General Fund Revenue Account to 31 March 2024, including proposed transfers to reserves
- ◆ detailed the various 2023/2024 revenue grant redeterminations included in the Local Government Finance Settlement 2024/2025
- ◆ provided details of the position on the General Fund Account and the Housing Revenue Account for the period 1 April to 1 December 2023 respectively
- ◆ detailed anticipated spend for the current year
- ◆ proposed funds to be transferred to reserves for future commitments
- ◆ detailed the position after all transfers to reserves for known commitments required in the next financial year
- ◆ provided the Housing Revenue Account position

The outturn position, after transfers to reserves, resulted in an underspend of £9.000 million. This included proposed transfers to reserves totalling £14.985 million.

The position for Adults and Older People within Social Work Resources included a £1.272 million commitment in respect of the element of the budget delegated to the Integration Joint Board (IJB). It was proposed that the IJB retain this non-recurring underspend within its reserves earmarked for future costs. If approved, those monies would be retained in the Council's Balance Sheet and would be available for use by the IJB.

It was also proposed that, in respect of the £9.000 million underspend, £3.000 million be transferred to reserves to fund budget pressures in 2024/2025. It was further proposed that £6.000 million be transferred to reserves for potential use in the Council's Budget Strategy in light of the previously identified savings requirement of £95.8 million across the 4 years from 2024/2025.

The Local Government Finance Circular 8/2003, published on 21 December 2023, confirmed previously advised monies for 2023/2024 as well as additional earmarked funding for a number of Council services. Details of the new redetermination monies were provided in the report. Although not included in the circular, on the basis that the Council had maintained its teacher numbers, funding amounting to £2.934 million for the maintenance of teacher numbers had been assumed as being received.

At 1 December 2023, the position on the General Fund Revenue Account, after transfers to reserves, was an underspend of £0.593 million, as detailed in Appendix 3 to the report.

At 1 December 2023, the Housing Revenue Account showed a breakeven position and the forecast to 31 March 2024 on the Housing Revenue Account was also a breakeven position, as detailed in Appendix 4 to the report.

The breakeven position for the Housing Revenue Account included a lower than budgeted Transfer to Reserves being required in the financial year. It was assumed that the increased level of costs experienced would be offset by an underspend in loan charges in 2023/2024. The reduction in loan charges anticipated in 2023/2024 was a result of using an in-year benefit from the Housing Revenue Account Loans Fund Review. This work had been carried out and formed part of the 2024/2025 budget setting report that would be considered by the Housing and Technical Resources Committee prior to being referred to the Executive Committee.

The Forum decided:

- (1) that, including Resources, Corporate Items and Council Tax, and the proposed Transfer; and Reserves, the Council's outturn underspend of £9.000 million, as detailed in section 4.2, be noted;
- (2) that the proposed transfer to reserves totalling £14.985 million, as detailed in section 4.2, be noted;
- (3) that it be noted that the non-recurring underspend of £1.272 million in the delegated budget to the IJB be held in reserves for its use in future years, as detailed in section 4.9;
- (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, as detailed in 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, as detailed in 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, as detailed in section 6, be noted;
- (7) that the underspend of £0.593 million on the General Fund Revenue Account at 1 December 2023, as detailed in 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, as detailed in section 8 and Appendix 4, be noted.

[Reference: Minutes of 30 November 2023 (Paragraph 4) and Minutes of the Executive Committee of 24 January 2024 (Paragraph 3)]

5 Revenue Budget Monitoring 2023/2024 – Detailed Resource Analysis

A report dated 15 January 2024 by the Chief Executive was submitted comparing actual expenditure against budgeted expenditure for the period 1 April to 1 December 2023 (Period 9).

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 1 December 2023
- ◆ details of the most significant variances within Resources and the Housing Revenue Account across subjective headings and across Services as at 1 December 2023
- ◆ a line by line trend analysis of the total Resources' expenditure and income across subjective headings as at 1 December 2023

The Forum decided: that the position as at 1 December 2023 (Period 9) be noted.

[Reference: Minutes of 30 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:	29 February 2024
Report by:	Head of Finance (Strategy)

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 28 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 28 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 24 January 2024 was £71.696 million. A revised programme of £78.296 million is now anticipated, an increase of £6.600 million from the previously reported position.

4.2. This revised programme of £78.296 million reflects an adjustment to the programme, which was approved by the Executive Committee on 24 January, as part of a separate report on the Glasgow City Region City Deal project at Greenhills Road, East Kilbride. The details of this adjustment are included in Appendix A.

4.3. The revised Programme, including the movement from the last report, is detailed in Appendix B with the Resource budgets detailed in Appendix C.

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

4.5. **2023/2024 Outturn:** As reported last period, estimates from Resources suggest an outturn of around £72 million. Against the revised budget of £78.296 million, this

outturn means a net underspend across Resources of £6.3 million. This is made up of project underspends totalling £8.5 million offset by projects with greater than anticipated spend of £2.2 million.

- 4.6. The majority of the variance is due to the timing of spend, resulting in budget required in 2024/2025 rather than 2023/2024. Funding for projects remaining underspent at the financial year-end will be carried forward to allow the projects to be completed in 2024/2025.
- 4.7. 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.
- 4.8. A list of the main projects which are responsible for the underspend of £8.5 million detailed in section 4.5 and which will now complete in 2024/2025, is included in Appendix E along with their anticipated completion dates.
- 4.9. **General Fund – Period 10 Position:** As noted in section 4.1, the total capital spending programme for the year is £78.296 million.
- 4.10. Appendix D shows budget for the period of £34.777 million and spend to the 28 December 2023 of £34.088 million. The spend is therefore behind programme by £0.689 million and this mainly reflects the timing of spend on a number of projects.
- 4.11. Within Community and Enterprise Resources, recharges for works completed to date on the Roads Carriageway Programme (£0.284m) have still to be processed.
- 4.12. Within Education Resources, spend on the First Steps Community Nursery Extension, Hamilton (£0.199 million) and the Wooddean Early Learning Centre, Bothwell (£0.328 million) is behind schedule due to delays experienced in the programmes of work. These have been offset by adaptation works at Uddingston Grammar School (£0.443 million), where the funding requirement for this project had originally been anticipated for 2024/2025.
- 4.13. Finally, spend on the Prioritised Urgent Investment Programme (£0.305 million) within Housing and Technical Resources, is demand led and less than anticipated at this time.
- 4.14. Actual funding received to 28 December 2023 is £63.166 million. This is also detailed in Appendix D.
- 4.15. Relevant officers will continue to closely monitor the generation of all income.

5. Employee Implications

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

6. Financial Implications

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

7. Climate Change, Sustainability and Environmental Implications

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

8. Other Implications

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

9. Equality Impact Assessment and Consultation Arrangements

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

Jackie Taylor
Head of Finance (Strategy)

12 February 2024

Link(s) to Council Values/Priorities/Outcomes

- Accountable, effective, efficient and transparent

Previous References

- Executive Committee, 24 January 2024

List of Background Papers

- Capital Ledger prints to 28 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

Adjustments Submitted to Executive Committee – 24 January 2024**Community and Enterprise Resources****Glasgow City Region City Deal - Greenhills Road**

At its meeting on 24 January 2024, the Executive Committee approved a separate report on the Glasgow City Region City Deal project at Greenhills Road, East Kilbride. The report advised that work is concluding around final costs on the project.

As a result of additional costs incurred by the contractor, the majority of which are as a result of COVID-19 and wider global events (e.g. supply chain and cost of materials), the current budget requires to be increased by £6.600 million to reach a settlement with the contractor. £4.300m

As this is a Glasgow City Region City Deal project, funding from within the overall City Deal allocation for the Council can be identified to cover £4.3 million of these costs. £2.300m
This will be a virement from other unspent City Deal project budgets that are not required.

The balance of funds required (£2.3 million) can be met from monies held in reserves in relation to developer contributions for roads related projects. Council funds had been used to deliver these road projects, therefore, the developer contributions held in reserves are now available to contribute to costs of Greenhills Road.

TOTAL ADJUSTMENTS	£6.600m
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SOUTH LANARKSHIRE COUNCIL
CAPITAL EXPENDITURE 2023/24
GENERAL FUND PROGRAMME
FOR PERIOD 1 APRIL 2023 TO 28 DECEMBER 2023

£m

Total Budget - Approved by Executive Committee, 24 January 2024 **71.696**

Approved Adjustments – Greenhills Road – Appendix 1
(separate report to Executive Committee, 24 January 2024) **6.600**

Total Revised Budget **78.296**

	<u>2023/24</u> <u>Budget</u>	<u>Period 10</u> <u>Approved</u> <u>Adjustments</u>	<u>Revised</u> <u>2023/24</u> <u>Budget</u>
<u>Resource</u>	<u>£m</u>	<u>£m</u>	<u>£m</u>
Community & Enterprise	38.577	6.600	45.177
Education	14.268	-	14.268
Finance & Corporate	5.333	-	5.333
Housing & Technical	11.488	-	11.488
Social Work	2.030	-	2.030
Other Match Funding	-	-	-
TOTAL CAPITAL PROGRAMME	71.696	6.600	78.296

SOUTH LANARKSHIRE COUNCIL
CAPITAL EXPENDITURE 2023/24
GENERAL FUND PROGRAMME
FOR PERIOD 1 APRIL 2023 TO 28 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	971	976
Planning & Reg	0	0	0	0	0	0	0	0	0
Enterprise / Sust Dev	29,824	5,035	(25,174)	9,685	2,559	(2,265)	9,979	2,111	2,128
Roads, Tport & Fleet	20,118	5,749	(104)	25,763	9,431	(3,303)	31,891	15,565	15,273
Resource Total	52,228	12,120	(26,138)	38,210	12,535	(5,568)	45,177	18,647	18,377
<u>Education</u>									
Growth/Accom Pressures	7,338	(1,218)	571	6,691	594	(192)	7,093	6,679	6,986
1,140 Hours	3,145	135	-	3,280	0	0	3,280	2,037	1,706
ICT Developments	2,444	(409)	-	2,035	20	0	2,055	844	826
Free School Meals	6,642	69	(40)	6,671	(5,065)	0	1,606	406	281
Inspiring Spaces Programme	-	-	-	-	234	-	234	11	11
Resource Total	19,569	(1,423)	531	18,677	(4,217)	(192)	14,268	9,977	9,810
<u>Finance & Corporate</u>									
IT Services	7,230	(1,283)	(614)	5,333	0	0	5,333	2,319	2,269
Resource Total	7,230	(1,283)	(614)	5,333	0	0	5,333	2,319	2,269
<u>Housing and Technical</u>									
Office Accom	7,250	3,295	91	10,636	299	0	10,935	2,276	1,935
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	167	160
Resource Total	8,250	3,553	(4)	11,799	(311)	0	11,488	2,443	2,095
<u>Social Work</u>									
Other	1,984	(307)	353	2,030	0	0	2,030	1,391	1,537
Resource Total	1,984	(307)	353	2,030	0	0	2,030	1,391	1,537
Other Match Funding	1,800	-	-	1,800	-	(1,800)	-	-	-
Overall Total	91,061	12,660	(25,872)	77,849	8,007	(7,560)	78,296	34,777	34,088

SOUTH LANARKSHIRE COUNCIL
CAPITAL EXPENDITURE 2023/24
GENERAL FUND PROGRAMME
FOR PERIOD 1 APRIL 2023 TO 28 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>28/12/23</u>	<u>2023/24</u> <u>Actual to</u> <u>28/12/23</u>
Expenditure	£m	£m	£m	£m
General Fund Programme	77.849	78.296	34.777	34.088
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>28/12/23</u>
	£m	£m		£m
Prudential Borrowing	32.075	30.106		30.106
Developers Contributions	0.542	3.219		2.270
Partners (Including SPT, Clyde Windfarm and Transport Scotland)	2.157	3.764		0.680
Scottish Government:				
- Capital Grant	33.985	29.947		22.718
- 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	78.296		63.166

SOUTH LANARKSHIRE COUNCIL
CAPITAL EXPENDITURE 2023/24
GENERAL FUND PROGRAMME
FOR PERIOD 1 APRIL 2023 TO 28 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	April 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 28 DECEMBER 2023 (PERIOD 10)**

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

GENERAL FUND CAPITAL PROGRAMME 2023/24

NON BUILD EXECUTIVE SUMMARY

PERIOD ENDED 28 DECEMBER 2023 (PERIOD 10)

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

Number of Projects

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

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

<u>Type</u>		<u>Status</u>
C/F	Halfway Park Play Area Redevelopment	Complete
New	Gilmourton Play Park Redevelopment	Complete
C/F	Hamilton Palace Grounds Sports Pitches	Complete
C/F	Zero Waste Fund	Complete
C/F	Chatelherault Allotments	Complete
New	Symington Play Park Redevelopment	Complete
C/F	Participatory Budgeting - Rutherglen / Cambuslang Footpaths	Complete
C/F	Willie Waddell Sport and Community Centre, Forth – Monoliths	Complete
C/F	Horseshoe Bridge, Calderglen	Complete
New	Douglas Primary School – Floodlights	Complete
C/F	Vacant and Derelict Land – Cunningar Phase 2	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	Calderglen Country Park - One Way System & Infrastructure	On Programme
New	Carluk High Mill Community Facility – Phase 1	On Programme
New	Carnwath Community and Business Enterprise HUB	On Programme
C/F	East Kilbride Town Centre	On Programme
C/F	Rural Development Centre	On Programme
New	Place Based Investment Programme – 2023/2024	On Programme
C/F	Place Based Investment Programme – 2022/2023	On Programme
C/F	Town Centre Regeneration Fund	On Programme
C/F	Hamilton HUB – New Cross Shopping Centre	On Programme
C/F	Vacant and Derelict Land – Cunningar Allotments	On Programme
New	SLC Industrial Infrastructure - Energy Efficiency	On Programme
New	Vacant and Derelict Land – Clyde Cycle Park Phase 2	On Programme
New	Vacant and Derelict Land – Carnwath Community and Business Enterprise HUB	On Programme
C/F	Vacant and Derelict Land – Shawfield Remediation	On Programme
C/F	Glasgow City Region City Deal – Community Growth Areas	On Programme
New	Switched on Fleet	On Programme
C/F	Education Information Communication Technology Solutions for Learning	On Programme
C/F	Information Technology Infrastructure Refresh	On Programme
C/F	Oracle Upgrade	On Programme
C/F	Digital Connectivity	On Programme
C/F	Electronic Document Records Management System	On Programme
C/F	Digital Transformation Fund	On Programme
C/F	Community Alarms	On Programme

GENERAL SERVICES CAPITAL PROGRAMME 2023/24

ROADS EXECUTIVE SUMMARY

PERIOD ENDED 28 DECEMBER 2023 (PERIOD 10)

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

Number of Projects

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

Programme Status

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

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

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

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

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

- 137 139 142 152 153 160 171 171 174

Project Status

Briefing - 46 46 4 8 7 8 6 6 9

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

Billing - - - - - - - - - -

Tendering - 2 1 1 1 1 - 1 3 2

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

Complete - 14 25 47 58 72 80 95 101 109

- 137 139 142 152 153 160 171 171 174

General Services Capital Programme 2023/2024

Roads Variance Explanations

<u>Project Name</u>	<u>Status</u>	<u>Variance Explanation</u>
SPT Strategic Cycle Infrastructure - Carluke to Carstairs Cycle Route	Behind Programme	This project is behind schedule due to the legal process for the transfer of land ownership taking longer than originally anticipated.

SOUTH LANARKSHIRE COUNCIL

RESOURCE: ENTERPRISE, ROADS & TRANSPORTATION SERVICES 2023/24

PROJECT / PROGRAMME STATUS ~ PERIOD 10

Project Title	PROJECT STATUS						PROGRAMME STATUS				
	Briefing / Programme	Production Information	Billing	Tendering	On Site	Complete	Projects Complete	Projects on Programme	Projects Behind Programme	Projects altered Brief / Programme	Projects 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, Chapelton						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,Chapelton						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 10

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

SOUTH LANARKSHIRE COUNCIL

RESOURCE: ENTERPRISE, ROADS & TRANSPORTATION SERVICES 2023/24

PROJECT / PROGRAMME STATUS ~ PERIOD 10

Project Title	PROJECT STATUS						PROGRAMME STATUS				
	Briefing / Programme	Production Information	Billing	Tendering	On Site	Complete	Projects Complete	Projects on Programme	Projects Behind Programme	Projects altered Brief / Programme	Projects Held
Footways											
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				
Clydesdale Area											
Strategic Schemes											
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 Camwath						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			
Preventative Maintenance Schemes											
Hawksland Road						1	1				
C36 from A702 to Newholm Corner						1	1				
C26 from A73 to Warrenhill towards Carmichael						1	1				
B7055 from near Marchlands to Greenhills						1	1				
C37 from B7016 to Eastwood Farm						1	1				
C37 Tarbrax Village Rd to C203						1	1				
Greenshields Road from B7016 wester Gladstone						1	1				
Kirkfieldbank Road wellshields to Eastertown Road						1	1				
Cumberhead to Porterhall Xroads						1	1				
Surface Dressing ~ Patching for year 2024/25						1	1				

SOUTH LANARKSHIRE COUNCIL

RESOURCE: ENTERPRISE, ROADS & TRANSPORTATION SERVICES 2023/24

PROJECT / PROGRAMME STATUS ~ PERIOD 10

Project Title	PROJECT STATUS						PROGRAMME STATUS				
	Briefing / Programme	Production Information	Billing	Tendering	On Site	Complete	Projects Complete	Projects on Programme	Projects Behind Programme	Projects altered Brief / Programme	Projects Held
<u>Strategic Patching</u>											
Gallowhill Road, Lanark		1						1			
Moor Road, Cartland						1	1				
Tanhill Road						1	1				
Cocklaw Road, Elsrickle		1						1			
C29 and Glentisset Rd to A73		1						1			
<u>Footways</u>											
Station Road, Law		1						1			
Springfield Gardens, Lanark		1						1			
Carlisle Road, Blackwood		1						1			
Wilton Road, Carluke						1	1				
<u>PARTICIPATORY BUDGET</u>											
<u>East Kilbride/Cambuslang and Rutherglen Areas</u>											
<u>Footways</u>											
Cairns Road, Cambuslang						1	1				
Woodlands Crescent, Cambuslang						1	1				
Hamilton Road, Cambuslang						1	1				
<u>Hamilton Area</u>											
<u>Footways</u>											
Main Street, Blantyre						1	1				
Avonside Grove, Hamilton						1	1				
<u>Clydesdale Area</u>											
<u>Footways</u>											
Wilton Road, Carluke PH1						1	1				
Bloomgate, Lanark		1						1			
St Leonard Steet, Lanark		1						1			
<u>ROADS REFURBISHMENT BUDGET</u>											
<u>Structures projects</u>											
Thankerton Boat Bridge						1	1				
Mousemill Road Retaining Wall						1	1				
Daer Brige (options appraisal only)						1	1				
Duke St MSCP					1			1			
Waterside Bridge						1	1				
Cornwall Street Footbridge	1										1
Culterallars Bridge						1	1				
Greenhills Footbridge					1			1			
Cattle Grids ~ Fallside Road				1				1			

SOUTH LANARKSHIRE COUNCIL

RESOURCE: ENTERPRISE, ROADS & TRANSPORTATION SERVICES 2023/24

PROJECT / PROGRAMME STATUS ~ PERIOD 10

Project Title	PROJECT STATUS						PROGRAMME STATUS				
	Briefing / Programme	Production Information	Billing	Tendering	On Site	Complete	Projects Complete	Projects on Programme	Projects Behind Programme	Projects altered Brief / Programme	Projects Held
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			
<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

SOUTH LANARKSHIRE COUNCIL

RESOURCE: ENTERPRISE, ROADS & TRANSPORTATION SERVICES 2023/24

PROJECT / PROGRAMME STATUS ~ PERIOD 10

Project Title	PROJECT STATUS						PROGRAMME STATUS				
	Briefing / Programme	Production Information	Billing	Tendering	On Site	Complete	Projects Complete	Projects on Programme	Projects Behind Programme	Projects altered Brief / Programme	Projects Held
<u>SPT GRANT FUNDED PROJECTS</u>											
SPT ~ BUS INFRASTRUCTURE WORKS											
Stonelaw Road Corridor ~ bus stop improvements						1	1				
Stonelaw Road Corridor ~ additional works		1						1			
High St, Biggar ~ bus layover area	1										1
SPT ~ PARK AND RIDE SCHEMES											
Lanark P&R (Former Alstons yard site)						1	1				
Lanark Interchange				1				1			
Hairmyres P&R (Design works only)		1						1			
SPT ~ STRATEGIC CYCLE INFRASTRUCTURE											
NCN74 realignment at Raploch Pitches						1	1				
Carluke to Carstairs ~ Cycle Route. Land ownership transfer (Works 24/25)		1							1		
Town Centre Cycle Parking		1						1			
SPT ~ REGIONAL CONGESTION REDUCTION MEASURES											
Stewart St/Castleknowe Road, 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 ~ Ped refuge and islands and resurfacing works					1			1			
A73, Boghall to Carluke ~ Lining, road studs and chevrons		1						1			
A73 Briardwood to Lanark ~ signage and lining		1						1			
A72, Place Grounds Road ~ anti-skid surfacing	1										1
<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			
	9	36	0	2	18	109	109	55	1	0	9

Report

3b

Report to:	Financial Resources Scrutiny Forum
Date of Meeting:	29 February 2024
Report by:	Head of Finance (Strategy)

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 28 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 28 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. **2023/2024 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 24 January 2024.
- 4.2. Programmed funding for the year also totals £67.443 million. The funding sources are also detailed in Appendix A.
- 4.3. **2023/2024 Outturn:** Current estimates from Housing and Technical Resources suggest an outturn of £67.443 million. Progress on the Housing Capital Programme will continue to be monitored and updates will be provided to future meetings of this Committee.
- 4.4. **Period 10 Position:** Budget for the period is £40.985 million and spend to 28 December 2023 amounts to £41.276 million meaning the Housing Programme is £0.291 million ahead of programme at that point. This reflects the number of buy backs, through the open market purchase scheme, which have been progressed earlier than anticipated.

4.5. As at 28 December 2023, £41.276 million of funding had been received.

5. Employee Implications

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

6. Financial Implications

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

7. Climate Change, Sustainability and Environmental Implications

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

8. Other Implications

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

9. Equality Impact Assessment and Consultation Arrangements

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

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

Jackie Taylor

Head of Finance (Strategy)

12 February 2024

Link(s) to Council Values/Priorities/Outcomes

- Accountable, effective, efficient and transparent

Previous References

- Executive Committee, 24 January 2023

List of Background Papers

- Capital Ledger prints to 28 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

SOUTH LANARKSHIRE COUNCIL
CAPITAL EXPENDITURE 2023/2024
HOUSING PROGRAMME
FOR PERIOD 1 APRIL 2023 TO 28 DECEMBER 2023

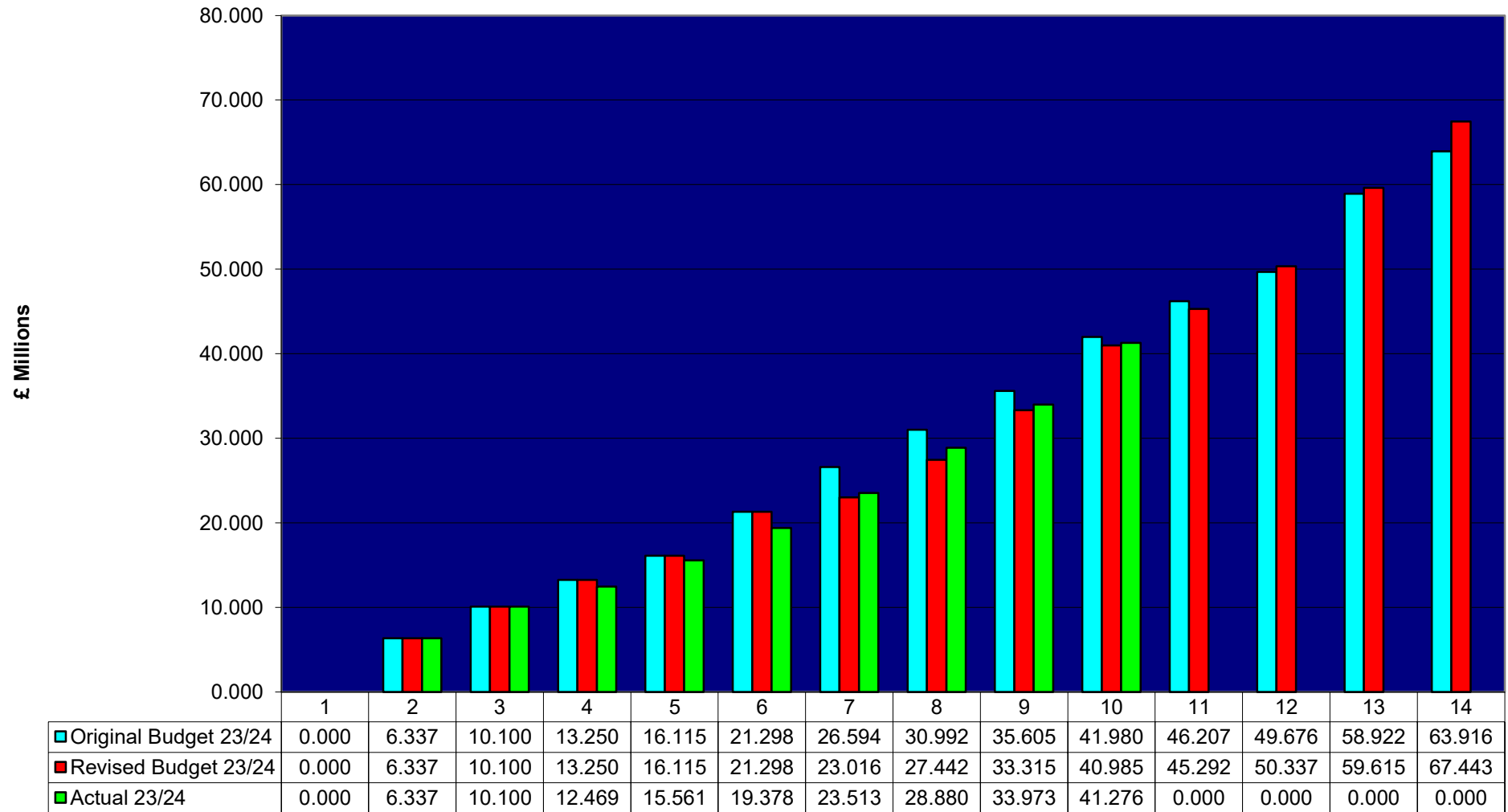
	<u>2023/24</u> <u>Original</u> <u>Budget</u> £m	<u>2023/24</u> <u>Revised</u> <u>Budget</u> £m	<u>2023/24</u> <u>Budget to</u> <u>28/12/23</u> £m	<u>2023/24</u> <u>Actual to</u> <u>28/12/23</u> £m
Expenditure				
2023/24 Budget	63.916	67.443	40.985	41.276

	<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>28/12/23</u> £m
Income			
Capital Receipts	0.000	1.683	1.905
Capital Receipts – Land Sales	0.000	0.000	0.018
Capital Funded from Current Revenue	27.162	27.162	25.162
Prudential Borrowing	17.302	23.166	6.217
Scottish Government Specific Grant:			
- New Build	16.632	10.048	7.843
- Open Market Purchase Scheme	2.700	5.264	0.000
- Mortgage to Rent	<u>0.120</u>	<u>0.120</u>	<u>0.131</u>
	<u>63.916</u>	<u>67.443</u>	<u>41.276</u>

HOUSING CAPITAL PROGRAMME 2023/2024**EXECUTIVE SUMMARY****PERIOD ENDED 28 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	23				
Projects on Programme	-	96	89	92	93	101	96	96	102	115				
Projects Behind Programme	-	7	7	4	5	4	6	6	3	-				
Projects Altered Brief/Programme	-	2	6	4	7	1	3	5	7	3				
Projects Still to Commence	-	25	27	27	28	24	23	23	23	23				
	-	135	138	139	146	146	148	152	157	164				
<u>Project Status</u>														
Design Feasibility	-	68	63	59	66	56	49	52	51	57				
Sketch Design	-	-	1	1	1	1	1	1	1	1				
Detailed Design	-	-	-	-	-	-	-	-	1	1				
Production Information	-	8	10	13	12	12	12	13	12	12				
Tendering	-	29	32	31	30	38	45	41	46	46				
On Site	-	25	23	23	24	23	21	23	24	24				
Complete	-	5	9	12	13	16	20	22	22	23				
	-	135	138	139	146	146	148	152	157	164				

HRA Capital Expenditure Profile Graph 23/24



Report

4

Report to:	Financial Resources Scrutiny Forum
Date of Meeting:	29 February 2024
Report by:	Head of Finance (Strategy)

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

3. Background

3.1. This report will summarise the previously reported Probable Outturn position for the Council's General Fund Revenue Account to 31 March 2024 (section 4). Sections 5 and 6 provide the position on the General Fund Account and the Housing Revenue Account for the current period 1 April 2023 to 28 December 2023, respectively.

4. 2023/2024 General Services Probable Outturn

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

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

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

assurance that they have maintained teacher numbers and pupil support numbers at the 2022 level. For the Council, this 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. There has been no update on this position at the time of writing.

5. 2023/2024 General Services Monitoring Position

5.1. Financial Position as at 28 December 2023

As at 28 December 2023, the position on the General Services budget is a net underspend of £1.509 million, after Transfers to Reserves. This is shown in Appendix 2 with the position before Transfers to Reserves in Appendix 1 for information.

5.2. This position is in line with the forecast position for the General Fund (section 4).

6. Housing Revenue Account Position

6.1. **Financial Position as at 28 December 2023:** Appendix 3 of the report shows a breakeven position against the phased budget on the Housing Revenue Account.

6.2. **Probable Outturn Position:** Appendix 3 also shows the forecast position for the financial year, being a breakeven position for the Housing Revenue Account.

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

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

7. Employee Implications

7.1. None.

8. Financial Implications

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

9. Climate Change, Sustainability and Environmental Implications

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

10. Other Implications

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

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

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

11. Equality Impact Assessment and Consultation Arrangements

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

Jackie Taylor
Head of Finance (Strategy)

24 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 28 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 28 December 2023 (No.10)

<u>Committee</u>	Annual Budget	Annual Forecast BEFORE Transfers	Annual Forecast Variance BEFORE Transfers	Budget Proportion To 28/12/23	Actual to Period 10 28/12/23	Variance to 28/12/23	
Departments:	£m	£m	£m	£m	£m	£m	
Community and Enterprise Resources	139.295	139.055	0.240	98.548	98.367	0.181	under
Facilities, Waste and Grounds	83.216	82.889	0.327	55.544	54.991	0.553	under
Leisure and Culture Services	23.227	23.044	0.183	22.433	22.290	0.143	under
Planning and Regulatory Services	5.382	5.018	0.364	4.063	3.899	0.164	under
Enterprise and Sustainable Development	5.973	5.664	0.309	2.934	2.698	0.236	under
Roads, Transportation and Fleet	21.497	22.440	(0.943)	13.574	14.489	(0.915)	over
Education Resources	439.709	440.004	(0.295)	313.603	313.791	(0.188)	over
Education	439.709	440.004	(0.295)	313.603	313.791	(0.188)	over
Finance and Corporate Resources	44.104	44.320	(0.216)	41.196	41.375	(0.179)	over
Finance Services - Strategy	2.306	2.272	0.034	2.670	2.619	0.051	under
Finance Services - Transactions	19.450	19.631	(0.181)	15.080	15.165	(0.085)	over
Audit and Compliance Services	0.411	0.417	(0.006)	0.446	0.467	(0.021)	over
Information Technology Services	5.542	5.542	0.000	8.390	8.455	(0.065)	over
Communications and Strategy Services	2.966	2.966	0.000	2.428	2.428	0.000	-
Administration and Licensing Services	4.510	4.730	(0.220)	3.878	4.004	(0.126)	over
Personnel Services	8.919	8.762	0.157	8.304	8.237	0.067	under
Housing and Technical Resources	17.592	16.082	1.510	23.944	23.944	0.000	-
Housing Services	10.229	8.673	1.556	8.730	8.670	0.060	under
Property Services	7.363	7.409	(0.046)	15.214	15.274	(0.060)	over
Social Work Resources	239.322	239.322	0.000	158.173	158.173	0.000	-
Performance and Support Services	6.686	6.501	0.185	4.704	4.455	0.249	under
Children and Families	48.943	49.233	(0.290)	35.974	36.340	(0.366)	over
Adults and Older People	182.252	182.252	0.000	115.961	115.961	0.000	-
Justice and Substance Misuse	1.441	1.336	0.105	1.534	1.417	0.117	under
Joint Boards	2.053	2.053	0.000	1.579	1.579	0.000	-
	882.075	880.836	1.239	637.043	637.229	(0.186)	over

<u>Committee</u>	Annual Budget	Annual Forecast BEFORE Transfers	Annual Forecast Variance BEFORE Transfers	Budget Proportion To 28/12/23	Actual to Period 10 28/12/23	Variance to 28/12/23	
	£m	£m	£m	£m	£m	£m	
Service Departments Total	882.075	880.836	1.239	637.043	637.229	(0.186)	over
CFCR	0.038	0.038	0.000	0.000	0.000	0.000	-
Loan Charges	38.796	29.340	9.456	0.000	0.000	0.000	-
Corporate Items	(5.093)	(12.127)	7.034	0.326	(1.369)	1.695	under
Investments – 2023/24 (T/f to Reserves)	2.994	0.000	2.994	0.000	0.000	0.000	-
2023/2024 Probable Outturn Underspend (T/f to Reserves)	0.000	0.000	0.000	0.000	0.000	0.000	-
Total Expenditure	918.810	898.087	20.723	637.369	635.860	1.509	under
Council Tax	179.102	182.394	3.292	137.771	137.771	0.000	-
Less: Council Tax Reduction Scheme	(23.278)	(23.308)	(0.030)	(17.906)	(17.906)	0.000	-
Net Council Tax	155.824	159.086	3.262	119.865	119.865	0.000	-
General Revenue Grant	350.757	350.757	0.000	269.813	269.813	0.000	-
Non-Domestic Rates	341.536	341.536	0.000	262.720	262.720	0.000	-
Transfer from Reserves	70.693	70.693	0.000	70.693	70.693	0.000	-
Total Income	918.810	922.072	3.262	723.091	723.091	0.000	-
Net Expenditure / (Income)	0.000	(23.985)	23.985	(85.722)	(87.231)	1.509	under

SOUTH LANARKSHIRE COUNCIL

Revenue Budget Monitoring Report (AFTER Transfers)

Period Ended 28 December 2023 (No.10)

<u>Committee</u>	Annual Budget	Annual Forecast AFTER Transfers	Annual Forecast Variance AFTER Transfers	Budget Proportion To 28/12/23	Actual to Period 10 28/12/23	Variance to 28/12/23	
Departments:	£m	£m	£m	£m	£m	£m	
Community and Enterprise Resources	139.295	139.295	0.000	98.548	98.367	0.181	under
Facilities, Waste and Grounds	83.216	82.889	0.327	55.544	54.991	0.553	under
Leisure and Culture Services	23.227	23.244	(0.017)	22.433	22.290	0.143	under
Planning and Regulatory Services	5.382	5.018	0.364	4.063	3.899	0.164	under
Enterprise and Sustainable Development	5.973	5.664	0.309	2.934	2.698	0.236	under
Roads, Transportation and Fleet	21.497	22.480	(0.983)	13.574	14.489	(0.915)	over
Education Resources	439.709	440.004	(0.295)	313.603	313.791	(0.188)	over
Education	439.709	440.004	(0.295)	313.603	313.791	(0.188)	over
Finance and Corporate Resources	44.104	44.320	(0.216)	41.196	41.375	(0.179)	over
Finance Services - Strategy	2.306	2.272	0.034	2.670	2.619	0.051	under
Finance Services - Transactions	19.450	19.631	(0.181)	15.080	15.165	(0.085)	over
Audit and Compliance Services	0.411	0.417	(0.006)	0.446	0.467	(0.021)	over
Information Technology Services	5.542	5.542	0.000	8.390	8.455	(0.065)	over
Communications and Strategy Services	2.966	2.966	0.000	2.428	2.428	0.000	-
Administration and Licensing Services	4.510	4.730	(0.220)	3.878	4.004	(0.126)	over
Personnel Services	8.919	8.762	0.157	8.304	8.237	0.067	under
Housing and Technical Resources	17.592	17.592	0.000	23.944	23.944	0.000	-
Housing Services	10.229	10.158	0.071	8.730	8.670	0.060	under
Property Services	7.363	7.434	(0.071)	15.214	15.274	(0.060)	over
Social Work Resources	239.322	239.322	0.000	158.173	158.173	0.000	-
Performance and Support Services	6.686	6.501	0.185	4.704	4.455	0.249	under
Children and Families	48.943	49.233	(0.290)	35.974	36.340	(0.366)	over
Adults and Older People	182.252	182.252	0.000	115.961	115.961	0.000	-
Justice and Substance Misuse	1.441	1.336	0.105	1.534	1.417	0.117	under
Joint Boards	2.053	2.053	0.000	1.579	1.579	0.000	-
	882.075	882.586	(0.511)	637.043	637.229	(0.186)	over

<u>Committee</u>	Annual Budget	Annual Forecast AFTER Transfers	Annual Forecast Variance AFTER Transfers	Budget Proportion To 28/12/23	Actual to Period 10 28/12/23	Variance to 28/12/23	
	£m	£m	£m	£m	£m	£m	
Service Departments Total	882.075	882.586	(0.511)	637.043	637.229	(0.186)	over
CFCR	0.038	0.038	0.000	0.000	0.000	0.000	-
Loan Charges	38.796	38.598	0.198	0.000	0.000	0.000	-
Corporate Items	(5.093)	(11.144)	6.051	0.326	(1.369)	1.695	under
Investments – 2023/24 (T/f to Reserves)	2.994	2.994	0.000	0.000	0.000	0.000	-
2023/204 Probable Outturn Underspend (T/f to Reserves)	0.000	9.000	(9.000)	0.000	0.000	0.000	-
Total Expenditure	918.810	922.072	(3.262)	637.369	635.860	1.509	under
Council Tax	179.102	182.394	3.292	137.771	137.771	0.000	over
Less: Council Tax Reduction Scheme	(23.278)	(23.308)	(0.030)	(17.906)	(17.906)	0.000	over
Net Council Tax	155.824	159.086	3.262	119.865	119.865	0.000	-
General Revenue Grant	350.757	350.757	0.000	269.813	269.813	0.000	-
Non-Domestic Rates	341.536	341.536	0.000	262.720	262.720	0.000	-
Transfer from Reserves	70.693	70.693	0.000	70.693	70.693	0.000	-
Total Income	918.810	922.072	3.262	723.091	723.091	0.000	-
Net Expenditure / (Income)	0.000	0.000	0.000	(85.722)	(87.231)	1.509	under

SOUTH LANARKSHIRE COUNCIL
Revenue Budget Monitoring Report
Period Ended 28 December 2023 (No.10)
Housing Revenue Account

	Annual Budget	Forecast for Year	Annual Forecast Variance	Budget Proportion to 28/12/23	Actual to Period 10 28/12/23	Variance to 28/12/23		%	Note
	£m	£m	£m	£m	£m	£m			
Employee Costs	15.310	15.401	(0.091)	11.167	11.236	(0.069)	over	(0.6%)	
Property Costs	50.929	56.610	(5.681)	32.177	36.583	(4.406)	over	(13.7%)	1
Supplies & Services	0.653	0.691	(0.038)	0.512	0.526	(0.014)	over	(2.7%)	
Transport & Plant	0.196	0.189	0.007	0.111	0.103	0.008	under	7.2%	
Administration Costs	5.570	5.597	(0.027)	0.385	0.401	(0.016)	over	(4.2%)	
Payments to Other Bodies	2.974	2.979	(0.005)	1.545	1.551	(0.006)	over	(0.4%)	
Payments to Contractors	0.100	0.145	(0.045)	0.064	0.064	0.000	-	0.0%	
Transfer Payments	0.000	0.000	0.000	0.000	0.000	0.000	-	0.0%	
Financing Charges	27.162	27.162	0.000	25.167	25.167	0.000	-	0.0%	
Total Controllable Expenditure	102.894	108.774	(5.880)	71.128	75.631	(4.503)	over	(6.3%)	
Total Controllable Income	(115.940)	(116.768)	0.828	(79.757)	(80.164)	0.407	over recovered	0.5%	2
Transfer to/(from) Balance Sheet	(4.907)	(0.853)	(4.054)	(3.118)	(0.749)	(2.369)	under recovered	(76.0%)	3
Net Controllable Expenditure	(17.953)	(8.846)	(9.107)	(11.747)	(5.282)	(6.456)	over	(55.0%)	
Add: Non Controllable Budgets									
Financing Charges	17.953	8.846	9.107	6.495	0.030	6.456	under	(99.5%)	
Total Budget	0.000	0.000	0.000	(5.252)	(5.252)	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: **29 February 2024**
Report by: **Head of Finance (Strategy)**

Subject: **Revenue Budget 2023/2024 - Detailed Resource Analysis**

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 28 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 4 weekly Budget Monitoring Meetings at which any variance is analysed. In addition, the probable outturn exercise ensures early warning for corrective action to be taken where appropriate.

8. Equality Impact Assessment and Consultation Arrangements

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

Jackie Taylor
Head of Finance (Strategy)

24 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 28 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 Statement

Period Ended 28 December 2023 (No 10)

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 28/12/23	Actual to Period 10 28/12/23	Variance 28/12/23
£m	£m	£m	£m	£m	£m
83.216	82.889	0.327	55.544	54.991	0.553 under
23.227	23.244	(0.017)	22.433	22.290	0.143 under
5.382	5.018	0.364	4.063	3.899	0.164 under
5.973	5.664	0.309	2.934	2.698	0.236 under
21.497	22.480	(0.983)	13.574	14.489	(0.915) over
139.295	139.295	(0.000)	98.548	98.367	0.181 under

Community and Enterprise Resources Variance Analysis 2023/24 (Period 10)

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Employee Costs	2,838k under	APT&C Basic/Superannuation/NI - 3,482k under	Facilities, Waste and Grounds Services - 1,915k under	The variances are mainly due to vacant posts, with recruitment currently being progressed.
			Planning and Regulatory Services - 273k under	
			Enterprise and Sustainable Development - 231k under	
			Roads, Transportation and Fleet Services - 1,063k under	
		Overtime - (553k) over	Facilities, Waste and Grounds Services - (508k) 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 - (28k) 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 - (60k) over	Facilities, Waste and Grounds Services - (49k) 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	(119k) over	Repairs & Maintenance - Internal Contractors - (23k) over	Roads, Transportation and Fleet Services - (17k) over	The overspend mainly relates to the upkeep of the road's construction depots.
		Repairs & Maintenance - External Contractors - (15k) over	Roads, Transportation and Fleet Services - (10k) over	The overspend mainly relates to the upkeep of the road's construction depots.
		Cleaning & Janitorial Supplies - (21k) over	Facilities, Waste and Grounds Services - (21k) over	The overspend relates to an increase in costs for cleaning materials.
		Health and Hygiene Materials - (38k) over	Facilities, Waste and Grounds Services - (38k) over	The overspend is due to an increase in costs for sanitary and nappy bins within facilities.

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Supplies and Services	(600k) over	Computer Equipment Purchase - (158k) over	Planning and Regulatory Services - (21k) over	The overspend mainly relates to the greater than budgeted costs on the IT system upgrade within Planning & Building Standards.
			Roads, Transportation and Fleet Services - (122k) over	<u>The overspend mainly relates to increased costs for annual subscriptions for Computer Licences within Roads</u>
		IT Equipment Maintenance - (54k) 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.
		Materials - (317k) over	Facilities, Waste and Grounds Services - (265k) over	The overspend mainly relates to an increased level of spend on replacement domestic waste bins.
			<u>Roads, Transportation and Fleet Services - (49k) over</u>	<u>The overspend relates to an increased level of materials required for Roads and Lighting maintenance and price increases.</u>

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Supplies and Services (cont.)		Protective Clothing and Uniforms - (33k) over	Facilities, Waste and Grounds Services - (23k) over	The overspend is mainly due to the requirement for new improved PPE for operatives within Facilities.
Transport and Plant	(810k) over	Fleet Services - Vehicle Hires - (164k) over	Roads, Transportation and Fleet - (164k) over	The overspend is mainly due to the timing of the achievement of efficiencies within Fleet.
		Fleet Services - Repairs - (1,043k) over	Roads, Transportation and Fleet - (1,043k) over	The overspend is mainly due to the timing of the achievement of efficiencies within Fleet and the costs within the workshop for outside repairs and materials being greater than anticipated. This is partially offset by an underspend in employee costs.
		Fleet Service Charges - Leasing - 314k under	Roads, Transportation and Fleet - 224k under	The underspend is within Fleet and relates to a change in leasing periods for Passenger Service Agreements and Pool Cars.
		Fleet Service Charges - Contract Hire - (66k) over	Facilities, Waste and Grounds Services - 92k under Roads, Transportation and Fleet - (48k) over	The underspend is due to a reduction in the number of leased vehicles required within the Streets service The overspend is within Fleet and relates to electric contract hires.

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Transport and Plant (cont.)		Fleet Service Charges - Fuel - 137k under	Roads, Transportation and Fleet - 121k under	Fleet spend is lower than budget due to use of electric vehicles.
Administration	(104k) over	Printing and Stationery - (16k) over	Facilities, Waste and Grounds Services - (12k) over	The overspend is mainly due the printing of menus and promotional material within Facilities Management.
			Roads, Transportation and Fleet - (9k) over	The overspend is mainly due to expenditure on Health and Safety manuals within Roads Contracting.
		<u>Advertising - Other - (13k) - over</u>	<u>Roads, Transportation and Fleet - (14k) over</u>	<u>The overspend relates to costs of advertising road closures.</u>
		Medical Costs - (43k) 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 - (11k) over	The overspend reflects a higher than anticipated level of medical referrals to date.

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Payments to Other Bodies	(119k) over	<u>Payment to Other Bodies - (145k) over</u>	<u>Roads, Transportation and Fleet - (140k) over</u>	<u>The overspend is mainly due to increased payments for weather forecasts over the winter months.</u>
Payments to Contractors	(1,003k) over	<u>Payment to Trading Services Contractor - (162k) over</u> Payment to Private Contractor - (836k) over	<u>Roads, Transportation and Fleet - (162k) over</u> <u>Facilities, Waste and Grounds Services - (355k) over</u> Planning and Regulatory Services - (535k) over <u>Leisure - 150k under</u>	<u>The overspend is due to higher than anticipated costs in respect of reactive maintenance within the Hamilton area, and Street Lighting.</u> <u>The overspend is due to greater than budgeted disposal costs within Waste services. This is being managed within the Resource overall.</u> The overspend relates to an increase in demand for Clinical Waste services, offset by an over recovery of income. <u>The underspend is on Community Led Activities, and will be transferred to reserves, as per the Probable Outturn exercise.</u>

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Payments to Contractors (cont.)			<u>Roads, Transportation and Fleet - (96k) over</u>	<u>The overspend results from an increased level of sub-contractors being used due to staff turnover during the year. Additionally, the level of specialist works required within roads Construction, along with works being carried out within Structures and Traffic Sections exceeds the budget within Roads General.</u>
Income	103k over recovered	Sales General - 9k over recovered	Facilities, Waste and Grounds Services - 12k over recovered	The over recovery is due to an increase in School Meals income within Facilities Management due to demand.
		Fees and Charges - General - (174k) under recovered	Facilities, Waste and Grounds Services - (9k) under recovered	The under recovery is mainly due to the decrease in the uptake of the Care of Gardens service within Grounds.
			Planning and Regulatory Services - (34k) under recovered	The under recovery is mainly due to the current level of Planning and Building Standards applications income being less than anticipated.
			Roads, Transportation and Fleet - (131k) under recovered	The under recovery is within Parking where the demand is less than anticipated.

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Income (cont.)		Fees and Charges - Department of the Authority - 611k over recovered	<u>Facilities, Waste and Grounds Services - 37k over recovered</u>	<u>The over recovery is mainly due to an increase in additional service requests to Waste Services from Housing and Technical Resources for additional bin uplifts.</u>
			Planning and Regulatory Services - 540k over recovered	The over recovery relates to income received for clinical waste which offsets the over spend within Payment to Contractors.
		Other Income - (131k) under recovered	Roads, Transportation and Fleet - (138k) under recovered.	Fleet is under recovered mainly due to a decrease in the demand for pool cars.
		Recharges - Departments of the Authority - (403k) under recovered	Roads, Transportation and Fleet - (270k) under recovered.	The current level of income from maintenance works is lower than anticipated within Roads Construction.
			Facilities, Waste and Grounds Services - (133k) under recovered	The under recovery is within Facilities and relates mainly to a reduced demand in cleaning services, as well as a shortfall in Grounds services due to income from adoption monies.

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

South Lanarkshire Council

Community and Enterprise Resources - Total

Expenditure / Income Variance Trends 2023-24

	REVISED ANNUAL BUDGET SLC 23/24 2	PERIOD 6 VARIANCE AMOUNT	Over/ Under	PERIOD 7 VARIANCE AMOUNT	Over/ Under	PERIOD 9 VARIANCE AMOUNT	Over/ Under	PERIOD 10 ESTIMATE TO DATE	PERIOD 10 ACTUAL TO DATE	PERIOD 10 VARIANCE AMOUNT	Over/ Under
EMPLOYEE COSTS											
APT & C BASIC	80,539	1,503	under	1,943	under	2,554	under	57,244	53,910	3,334	under
APT & C OVERTIME	1,569	(282)	over	(338)	over	(508)	over	810	1,363	(553)	over
APT & C SUPERANNUATION	12,388	(95)	over	(58)	over	(3)	over	9,627	9,647	(20)	over
APT & C NIC	6,091	146	under	213	under	183	under	4,772	4,604	168	under
TRAVEL AND SUBSISTENCE	75	2	under	2	under	5	under	51	47	4	under
OTHER EMPLOYEE COSTS	136	(1)	over	(7)	over	(8)	over	131	137	(6)	over
PENSION INCREASES	1,107	(12)	over	(7)	over	(29)	over	831	860	(29)	over
ADDITIONAL PENSION COSTS	0	(42)	over	(42)	over	(55)	over	0	60	(60)	over
EMPLOYEE COSTS	101,905	1,219	under	1,706	under	2,139	under	73,466	70,628	2,838	under
PROPERTY COSTS											
RATES	983	0		7	under	6	under	905	900	5	under
SCOTTISH WATER - UNMETERED CHARGES	25	0		0		(1)	over	12	11	1	under
SCOTTISH WATER - METERED CHARGES	155	(2)	over	(3)	over	1	under	97	92	5	under
RENT	591	0		3	under	(2)	over	301	302	(1)	over
SERVICE CHARGE	42	(1)	over	0		(2)	over	39	43	(4)	over
FACTORING CHARGES	16	0		(4)	over	(4)	over	16	26	(10)	over
PROPERTY INSURANCE	283	0		1	under	6	under	273	277	(4)	over
SECURITY COSTS	42	2	under	2	under	(1)	over	30	31	(1)	over
GROUND MAINTENANCE	8	0		0		0		4	0	4	under
REPAIRS & MAINTENANCE - INTERNAL CONTRACTORS	647	(6)	over	(15)	over	(23)	over	102	125	(23)	over
LIFE CYCLE MAINTENANCE	0	(4)	over	(4)	over	0		0	0	0	
REPAIRS & MAINTENANCE - EXTERNAL CONTRACTORS	31	(7)	over	(10)	over	(14)	over	8	23	(15)	over
FIXED ELECTRICAL	0	0		(2)	over	0		0	1	(1)	over
ELECTRICITY - CONTRACT	1,387	(1)	over	(3)	over	(4)	over	725	728	(3)	over
GAS	165	3	under	2	under	2	under	98	95	3	under
HEATING OIL	14	0		0		0		4	4	0	
FIXTURE & FITTINGS	0	0		0		0		0	1	(1)	over
CLEANING CONTRACT	23	0		0		0		15	15	0	
CLEANING AND JANITORIAL SUPPLIES AND EQUIPMENT	429	(22)	over	(22)	over	(30)	over	338	359	(21)	over
HEALTH & HYGIENE MATERIALS	25	2	under	(7)	over	(22)	over	18	56	(38)	over
PEST CONTROL	0	0		0		(4)	over	0	4	(4)	over
REFUSE UPLIFT	404	(2)	over	(2)	over	(4)	over	253	257	(4)	over
OTHER PROPERTY COSTS	31	(4)	over	(4)	over	(7)	over	26	33	(7)	over
PROPERTY COSTS	5,301	(42)	over	(61)	over	(103)	over	3,264	3,383	(119)	over

South Lanarkshire Council

Community and Enterprise Resources - Total

Expenditure / Income Variance Trends 2023-24

	REVISED ANNUAL BUDGET SLC 23/24 2	PERIOD 6 VARIANCE AMOUNT	Over/ Under	PERIOD 7 VARIANCE AMOUNT	Over/ Under	PERIOD 9 VARIANCE AMOUNT	Over/ Under	PERIOD 10 ESTIMATE TO DATE	PERIOD 10 ACTUAL TO DATE	PERIOD 10 VARIANCE AMOUNT	Over/ Under
SUPPLIES AND SERVICES											
COMPUTER EQUIPMENT PURCHASE	583	4	under	4	under	25	under	459	617	(158)	over
COMPUTER EQUIPMENT MAINTENANCE	45	(1)	over	3	under	0		12	12	0	
I.T. EQUIPMENT MAINT-CONTRACT	304	(18)	over	(35)	over	(56)	over	95	149	(54)	over
I.T. ELECTRONIC MESSAGING	74	2	under	2	under	0		0	0	0	
EQUIPMENT, APPARATUS AND TOOLS	1,141	(7)	over	(6)	over	(77)	over	551	557	(6)	over
SMALL TOOLS	107	0		0		13	under	19	4	15	under
ADAPTATIONS FOR CLIENTS	0	(2)	over	(2)	over	0		0	0	0	
FURNISHINGS (INCL. CROCKERY & LINEN)	110	0		(3)	over	(5)	over	60	66	(6)	over
MATERIALS	7,979	(12)	over	(4)	over	(189)	over	5,543	5,860	(317)	over
MATERIALS (INSURABLE LOSSES)	0					(2)	over	0	2	(2)	over
MATERIALS, APPARATUS AND EQUIPMENT	9	(5)	over	(5)	over	(7)	over	0	9	(9)	over
PUBLICATIONS, JOURNALS, NEWSPAPERS ETC.	2	0		0		0		0	0	0	
FOODSTUFFS - GENERAL	5,987	(46)	over	(173)	over	(13)	over	3,234	3,254	(20)	over
PROTECTIVE CLOTHING & UNIFORMS	207	(8)	over	(19)	over	(31)	over	153	186	(33)	over
LAUNDRY COSTS	10	1	under	0		1	under	7	7	0	
OTHER SUPPLIES AND SERVICES	216	(1)	over	4	under	13	under	157	162	(5)	over
MAJOR SUPPLY OF ELECTRICAL POWER	2,498	0		0		0		1,135	1,135	0	
OUTSOURCED MAIL	0	(3)	over	(2)	over	(2)	over	0	3	(3)	over
DELIVERY CHARGE	1	(1)	over	(1)	over	(2)	over	0	2	(2)	over
I- PROCUREMENT ERRORS	0	(1)	over	0		0		0	0	0	
SUPPLIES AND SERVICES	19,273	(98)	over	(237)	over	(332)	over	11,425	12,025	(600)	over

South Lanarkshire Council

Community and Enterprise Resources - Total

Expenditure / Income Variance Trends 2023-24

	REVISED ANNUAL BUDGET SLC 23/24 2	PERIOD 6 VARIANCE AMOUNT	Over/ Under	PERIOD 7 VARIANCE AMOUNT	Over/ Under	PERIOD 9 VARIANCE AMOUNT	Over/ Under	PERIOD 10 ESTIMATE TO DATE	PERIOD 10 ACTUAL TO DATE	PERIOD 10 VARIANCE AMOUNT	Over/ Under
TRANSPORT AND PLANT											
PURCHASE OF VEHICLES	156	0		0		0		156	156	0	
PURCHASE OF PLANT	229	(7)	over	0		(1)	over	21	22	(1)	over
FLEET SERVICES - DRIVERS	58	(7)	over	(7)	over	(7)	over	58	65	(7)	over
FLEET SERVICES - FUEL	3,645	(3)	over	(9)	over	(43)	over	2,825	2,842	(17)	over
FLEET SERVICES - VEHICLE HIRE	1,075	(71)	over	(83)	over	(106)	over	1,043	1,207	(164)	over
POOL CAR CHARGES - RENTAL	56	(2)	over	(7)	over	(15)	over	43	53	(10)	over
POOL CAR CHARGES - FUEL	22	2	under	3	under	13	under	15	1	14	under
POOL CAR CHARGES - ADDITIONAL COSTS	7	(2)	over	(3)	over	(3)	over	1	4	(3)	over
OTHER TRANSPORT COSTS	78	0		1	under	5	under	59	50	9	under
TRANSPORT INSURANCE	93	0		0		0		93	93	0	
LICENCES	491	(2)	over	(4)	over	(18)	over	392	405	(13)	over
FLEET SERVICES - REPAIRS	1,474	(517)	over	(648)	over	(1,046)	over	1,056	2,099	(1,043)	over
PLANT SERVICES	19	0		0		0		2	2	0	
FLEET SERVICE CHARGES - VEHICLE MAINTENANCE	4,420	(19)	over	(21)	over	19	under	2,990	2,974	16	under
FLEET SERVICE CHARGES - PLANT MAINTENANCE	269	(3)	over	0		1	under	163	161	2	under
FLEET SERVICE CHARGES - ASSET MODIFICATION	71	5	under	1	under	8	under	24	16	8	under
FLEET SERVICE CHARGES - LEASING	5,639	(4)	over	(2)	over	169	under	3,825	3,511	314	under
FLEET SERVICE CHARGES - HIRED VEHICLES	1,475	2	under	(1)	over	(1)	over	992	972	20	under
FLEET SERVICE CHARGES - CONTRACT HIRE	30	3	under	(10)	over	(46)	over	25	91	(66)	over
FLEET SERVICE CHARGES - ROAD FUND LICENCE	218	(1)	over	2	under	3	under	119	122	(3)	over
FLEET SERVICE CHARGES - FUEL	2,989	6	under	13	under	125	under	1,899	1,762	137	under
FLEET SERVICE CHARGES - DRIVERS	102	(6)	over	(6)	over	(6)	over	102	108	(6)	over
HIRE OF EXTERNAL VEHICLES	69	15	under	17	under	19	under	21	0	21	under
HIRE OF EXTERNAL PLANT	328	(2)	over	(10)	over	(10)	over	250	263	(13)	over
HIRE OF SKIPS	17	0		0		(2)	over	14	16	(2)	over
STORAGE	0	(1)	over	(2)	over	(3)	over	0	3	(3)	over
TRANSPORT AND PLANT	23,030	(614)	over	(776)	over	(945)	over	16,188	16,998	(810)	over
ADMINISTRATION											
PRINTING AND STATIONERY	135	(6)	over	(10)	over	(19)	over	92	108	(16)	over
TELEPHONES	105	2	under	2	under	3	under	14	15	(1)	over
MOBILE PHONES	64	1	under	2	under	0		12	12	0	
ADVERTISING - OF COUNCIL SERVICE AVAILABILITY	8	0		0		0		0	0	0	
ADVERTISING - OTHER	80	1	under	0		(2)	over	65	78	(13)	over
POSTAGES/COURIERS	32	1	under	1	under	(5)	over	23	30	(7)	over
MEMBERSHIP FEES/SUBSCRIPTIONS	54	(4)	over	(3)	over	(5)	over	24	27	(3)	over
INSURANCE	260	0		0		(1)	over	261	261	0	
MEDICAL COSTS	5	(23)	over	(33)	over	(42)	over	3	46	(43)	over
LEGAL EXPENSES	18	(2)	over	(2)	over	(1)	over	2	4	(2)	over
HOSPITALITY / CIVIC RECOGNITION	2	(3)	over	(3)	over	(3)	over	2	4	(2)	over
INTERNET AGENCY FEES	23	0		0		0		22	22	0	
SECURITY UPLIFT FEES	26	0		0		(6)	over	16	17	(1)	over
OTHER ADMIN COSTS	4	(2)	over	(2)	over	(1)	over	2	2	0	
CONFERENCES - MEMBERS (incl associated	0	(3)	over	(3)	over	(3)	over	0	3	(3)	over
TRAINING	2	(1)	over	(1)	over	(8)	over	0	13	(13)	over
ADMINISTRATION	818	(39)	over	(52)	over	(93)	over	538	642	(104)	over

South Lanarkshire Council

Community and Enterprise Resources - Total

Expenditure / Income Variance Trends 2023-24

	REVISED ANNUAL BUDGET SLC 23/24 2	PERIOD 6 VARIANCE AMOUNT	Over/ Under	PERIOD 7 VARIANCE AMOUNT	Over/ Under	PERIOD 9 VARIANCE AMOUNT	Over/ Under	PERIOD 10 ESTIMATE TO DATE	PERIOD 10 ACTUAL TO DATE	PERIOD 10 VARIANCE AMOUNT	Over/ Under
PAYMENT TO OTHER BODIES											
SPTC: ANNUAL BUS SUBSIDY	1,892	0		0		0		1,573	1,573	0	
SPTC: BUS OTHER	258	0		0		0		194	194	0	
SPTC: FERRIES	29	0		0		0		22	22	0	
SPTC: UNDERGROUND	1,318	0		0		0		989	989	0	
SPTC: OTHER	1,727	0		0		0		1,295	1,295	0	
SPTC: MAINTENANCE OF BUS SHELTERS AND STOPS	131	0		0		0		70	70	0	
OTHER LOCAL AUTHORITIES	115	(3)	over	(3)	over	6	under	62	37	25	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	(6)	over	2,374	2,519	(145)	over
EXTERNAL AUDIT FEES	3	0		0		0		3	2	1	under
PAYMENT TO OTHER BODIES	12,992	(1)	over	(1)	over	0		6,582	6,701	(119)	over
PAYMENT TO CONTRACTORS											
PAYMENT TO TRADING SERVICES CONTRACTOR	1,279	0		0		0		23	185	(162)	over
PAYMENT TO LOCAL AUTHORITY CONTRACTOR	302	15	under	(1)	over	(2)	over	220	224	(4)	over
PAYMENT TO PRIVATE CONTRACTOR	45,929	(111)	over	(167)	over	(473)	over	37,022	37,858	(836)	over
PAYMENT TO INTERNAL CONSULTANTS	6	(10)	over	(6)	over	0		4	4	0	
PAYMENT TO EXTERNAL CONSULTANTS / PROFESSIONAL SERVICES	0	0		(4)	over	0		0	1	(1)	over
PAYMENT TO CONTRACTORS	47,516	(106)	over	(178)	over	(475)	over	37,269	38,272	(1,003)	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	(1)	over	(1)	over	(3)	over	16	20	(4)	over
FINANCING CHARGES	184	(2)	over	(2)	over	(4)	over	16	21	(5)	over
TOTAL EXPENDITURE	211,636	317	under	399	under	187	under	149,056	148,978	78	under

South Lanarkshire Council

Community and Enterprise Resources - Total

Expenditure / Income Variance Trends 2023-24

	REVISED ANNUAL BUDGET SLC 23/24 2	PERIOD 6 VARIANCE AMOUNT	Over/ Under	PERIOD 7 VARIANCE AMOUNT	Over/ Under	PERIOD 9 VARIANCE AMOUNT	Over/ Under	PERIOD 10 ESTIMATE TO DATE	PERIOD 10 ACTUAL TO DATE	PERIOD 10 VARIANCE AMOUNT	Over/ Under
INCOME											
MILK SUBSIDIES FROM THE E.U.	(37)	0		5	over rec	4	over rec	(13)	(12)	(1)	under rec
CONTRIBUTIONS FROM OTHER BODIES	(6,900)	0		6	over rec	9	over rec	(2,701)	(2,710)	9	over rec
SALES - GENERAL	(4,426)	(64)	under rec	(76)	under rec	(23)	under rec	(2,888)	(2,897)	9	over rec
SALES - DEPARTMENTS OF THE AUTHORITY	(120)	0		0		(2)	under rec	(119)	(117)	(2)	under rec
FEES AND CHARGES - GENERAL	(9,326)	(179)	under rec	(215)	under rec	(361)	under rec	(6,176)	(6,002)	(174)	under rec
FEES AND CHARGES - DEPARTMENTS OF THE AUTHORITY	(8,797)	91	over rec	209	over rec	564	over rec	(7,321)	(7,932)	611	over rec
ELECTIONS - ACCOMMODATION USE	0	0		1	over rec	14	over rec	0	(14)	14	over rec
RENTAL INCOME	(395)	3	over rec	3	over rec	3	over rec	(364)	(369)	5	over rec
FLEET SERVICES	(12,275)	(16)	under rec	(12)	under rec	114	over rec	(9,126)	(9,292)	166	over rec
OTHER INCOME	(2,202)	(4)	under rec	11	over rec	(111)	under rec	(1,462)	(1,331)	(131)	under rec
RECOVERY FROM CAPITAL	(1,333)	0		0		0		(726)	(726)	0	
RECHARGES - DEPARTMENTS OF THE AUTHORITY	(26,530)	(148)	under rec	(331)	under rec	(398)	under rec	(19,612)	(19,209)	(403)	under rec
TOTAL INCOME	(72,341)	(317)	under rec	(399)	under rec	(187)	under rec	(50,508)	(50,611)	103	over rec
NET EXPENDITURE	139,295	0		0		0		98,548	98,367	181	under

South Lanarkshire Council

Revenue Budget Monitoring Statement

Period Ended 28 December 2023 (No 10)

Education Resources

Committee

Service Departments :-

Education

Total Education Resources

Annual Budget	Forecast for Year	Annual Forecast Over/ Under	Budget Proportion 28/12/23	Actual to Period 10 28/12/23	Variance 28/12/23
£m	£m	£m	£m	£m	£m
439.709	440.004	(0.295)	313.603	313.791	(0.188) over
439.709	440.004	(0.295)	313.603	313.791	(0.188) over

Education Resources Variance Analysis 2023/24 (Period 10)

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Employee Costs	3k under	Teachers Basic / Superannuation / National Insurance - (650k) over	Schools - (650k) over	The overspend relates to the increased use of supply teachers for absence cover.
		APT&C Basic / Superannuation / National Insurance - 653k under	Early Years - 653k under	The underspend mainly relates to Early Years posts and is the result of staff turnover.
Supplies and Services	(250k) over	<u>Aids for Clients – (45k) over</u>	<u>Schools – (45k) over</u>	<u>This overspend is due to the increased demand and cost for new equipment required by children in school with complex physical needs.</u>
		Materials, Apparatus and Equipment – (203k) over	Schools – (203k) over	The overspend is due to the additional cost of per capita expenditure reflecting the growth in pupil numbers.
Transport and Plant	(2,116k) over	Pupil Transport - Strathclyde Passenger Transport - (2,081k) over	Schools - (2,081k) over	This is a demand led service and reflects the volume of children requiring mainstream transport to school and increased costs.
Administration Costs	65k under	<u>Conferences – 48k under</u>	<u>Schools – 48k under</u>	<u>The underspend relates to expenditure on Early Years partner conferences being lower than anticipated.</u>

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Payments to Other Bodies	(94k) 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	1,676k over recovered	Fees and Charges - Other Local Authorities - 593k over recovered	Schools - 593k over recovered	The over recovery reflects the increase in income recovered from other Local Authorities for children attending schools in the South Lanarkshire area. This income is used to support the cost of external placements.

Subjective Head	Variance	Subjective Line	Service / amount	Explanation
Income (cont)		Early Years Fees – 1,086k over recovered	Early Years – 1,086k 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 6 VARIANCE AMOUNT	Over/ Under	PERIOD 7 VARIANCE AMOUNT	Over/ Under	PERIOD 9 VARIANCE AMOUNT	Over/ Under	PERIOD 10 ESTIMATE TO DATE	PERIOD 10 ACTUAL TO DATE	PERIOD 10 VARIANCE AMOUNT	Over/ Under
EMPLOYEE COSTS											
TEACHERS BASIC	184,640	0		0		(224)	over	131,426	131,975	(549)	over
TEACHERS SUPERANNUATION	40,282	0		0		(52)	over	30,089	30,158	(69)	over
TEACHERS NI	18,429	0		0		(24)	over	14,789	14,821	(32)	over
DAILY TEACHERS BASIC	2,056	0		0		0		2,056	2,056	0	
TEACHERS TRAINING	379	0		0		0		174	174	0	
APT&C BASIC	74,786	193	under	275	under	566	under	53,137	52,640	497	under
APT&C OVERTIME	0	0		(8)	over	0		0	0	0	
APT&C SUPERANNUATION	12,849	77	under	91	under	106	under	10,179	10,080	99	under
APT&C NIC	4,943	55	under	66	under	61	under	4,118	4,061	57	under
SESSIONAL WORK	207	0		0		0		143	143	0	
TRAVEL AND SUBSISTANCE	201	0		0		0		98	98	0	
OTHER EMPLOYEE COSTS	200	0		0		0		131	131	0	
PENSION INCREASES	459	3	under	3	under	5	under	325	320	5	under
PREMATURE RETIRALS	5,040	0		0		(251)	over	3,788	3,788	0	
ADDITIONAL PENSION COSTS	0	(27)	over	0		(5)	over	0	5	(5)	over
EMPLOYEE COSTS	344,471	301	under	427	under	182	under	250,453	250,450	3	under
PROPERTY COSTS											
RATES	17,725	0		0		0		17,713	17,675	38	under
SCOTTISH WATER - METERED (DRAINAGE) CHARGES	1,363	0		0		0		630	630	0	
SCOTTISH WATER - METERED CHARGES	733	0		0		0		322	322	0	
RENT	266	0		0		0		187	187	0	
SERVICE CHARGE	39	(19)	over	(22)	over	(22)	over	39	66	(27)	over
PROPERTY INSURANCE	482	0		0		(5)	over	482	488	(6)	over
SECURITY COSTS	67	0		0		0		39	39	0	
REPAIRS & MAINTENANCE - INTERNAL CONTRACTOR	55	0		0		0		5	5	0	
REPAIRS & MAINTENANCE - EXTERNAL CONTRACTOR	57	0		0		0		57	57	0	
ADAPTIONS - INTERNAL CONTRACTORS	131	0		0		0		126	141	(15)	over
ELECTRICITY - CONTRACT	8,616	0		0		0		4,213	4,213	0	
GAS	4,043	0		0		0		1,772	1,772	0	
HEATING OIL	164	0		0		0		83	83	0	
SOLID FUEL	251	0		0		0		108	108	0	
JANITOR SERVICE	98	0		0		0		98	98	0	
JANITORIAL SUPPLIES	7	0		0		0		0	0	0	
CLEANING CONTRACT	548	0		0		0		548	548	0	
CLEANING OUTWITH CONTRACT	8	0		0		0		0	0	0	
CLEANING AND JANITORIAL SUPPLIES AND EQUIPMENT	382	(30)	over	(75)	over	(12)	over	308	323	(15)	over
HEALTH & HYGIENE MATERIALS	26	0		0		0		18	18	0	
WINDOW CLEANING	2	0		0		0		0	0	0	
REFUSE UPLIFT	17	0		0		0		17	17	0	
OTHER PROPERTY COSTS	461	0		0		0		52	52	0	
OFFICE ACCOM-FACILITIES MANAGEMENT	0	(4)	over	(4)	over	(4)	over	0	4	(4)	over
ACCOMMODATION RECHARGE TO USERS	882	0		0		0		882	882	0	
PROPERTY COSTS	36,423	(53)	over	(101)	over	(43)	over	27,699	27,728	(29)	over

South Lanarkshire Council

Education Resource - Total

Expenditure / Income Variance Trends 2023/2024

	REVISED ANNUAL BUDGET SLC 23/24 2	PERIOD 6 VARIANCE AMOUNT	Over/ Under	PERIOD 7 VARIANCE AMOUNT	Over/ Under	PERIOD 9 VARIANCE AMOUNT	Over/ Under	PERIOD 10 ESTIMATE TO DATE	PERIOD 10 ACTUAL TO DATE	PERIOD 10 VARIANCE AMOUNT	Over/ Under
SUPPLIES AND SERVICES											
COMPUTER EQUIPMENT PURCHASE	175	0		0		0		175	177	(2)	over
COMPUTER EQUIPMENT RENTAL	2	0		0		0		0	0	0	
I.T. EQUIPMENT MAINT-CONTRACT	3,309	0		0		0		3,300	3,288	12	under
I.T. ELECTRONIC MESSAGING	49	0		0		0		29	29	0	
EQUIPMENT, APPARATUS AND TOOLS	60	0		0		0		36	36	0	
SMALL TOOLS	1	0		0		0		1	3	(2)	over
AIDS FOR CLIENTS	119	(5)	over	(5)	over	(42)	over	49	94	(45)	over
ADAPTATIONS FOR CLIENTS	12	0		0		0		9	18	(9)	over
SUPPLIES FOR CLIENTS	1	0		0		0		1	2	(1)	over
FURNITURE - OFFICE	18	0		0		0		17	17	0	
FURNITURE - GENERAL	77	0		0		0		43	43	0	
FURNISHINGS (INCL. CROCKERY & LINEN)	13	0		0		0		13	13	0	
MATERIALS	19	0		0		0		19	19	0	
MATERIALS, APPARATUS AND EQUIPMENT	1,787	(19)	over	(22)	over	(110)	over	833	1,036	(203)	over
PUPIL EQUITY FUNDING	2,451	0		0		0		13	13	0	
SAC FUNDING	58	0		0		0		0	0	0	
LIBRARY/RESOURCE CENTRE MATERIALS	85	0		0		0		58	58	0	
AUDIO VISUAL	30	0		0		0		30	30	0	
PUBLICATIONS, JOURNALS, NEWSPAPERS ETC.	16	0		0		0		16	16	0	
TV LICENCES - EDUCATION	24	0		0		0		5	5	0	
FOODSTUFFS - GENERAL	122	0		0		0		122	122	0	
PROTECTIVE CLOTHING & UNIFORMS	34	0		0		0		32	32	0	
LAUNDRY COSTS	1	0		0		0		0	0	0	
OTHER SUPPLIES AND SERVICES	27	0		0		0		0	0	0	
HEALTH AND SAFETY	148	0		0		0		47	47	0	
CATERING - CONTRACT	2,909	0		0		15	under	2,754	2,754	0	
CATERING - OUTWITH CONTRACT	7	0		0		0		2	2	0	
CATERING - EXTERNAL	6	0		0		0		6	6	0	
ARTIST FEES / PERFORMING ARTS / ENTERTA	10	0		0		0		10	10	0	
DELIVERY CHARGE	4	0		0		0		4	4	0	
SUPPLIES AND SERVICES	11,574	(24)	over	(27)	over	(137)	over	7,624	7,874	(250)	over

South Lanarkshire Council

Education Resource - Total

Expenditure / Income Variance Trends 2023/2024

	REVISED ANNUAL BUDGET SLC 23/24 2	PERIOD 6 VARIANCE AMOUNT	Over/ Under	PERIOD 7 VARIANCE AMOUNT	Over/ Under	PERIOD 9 VARIANCE AMOUNT	Over/ Under	PERIOD 10 ESTIMATE TO DATE	PERIOD 10 ACTUAL TO DATE	PERIOD 10 VARIANCE AMOUNT	Over/ Under
TRANSPORT AND PLANT											
POOL CAR CHARGES-RENTAL	21	0		0		0		21	21	0	
OTHER TRANSPORT COSTS	2	0		0		0		1	1	0	
INSURANCE	3	0		0		0		3	3	0	
FLEET SERVICE CHARGES - SCHEDULED MAINTENANCE	35	0		0		0		9	0	9	under
FLEET SERVICE CHARGES - VEHICLE MAINTENANCE	27	0		0		0		25	25	0	
FLEET SERVICE CHARGES - LEASING	66	0		0		0		52	52	0	
FLEET SERVICE CHARGES - HIRED VEHICLES	14	0		0		0		14	14	0	
FLEET SERVICE CHARGES - ROAD FUND LICENCES/MOT	4	0		0		0		3	3	0	
FLEET SERVICE CHARGES - FUEL	113	0		0		0		73	73	0	
FLEET SERVICE CHARGES - DRIVERS	1,327	0		0		0		1,278	1,278	0	
FLEET SERVICE CHARGES - BUS ESCORTS	399	0		0		0		328	328	0	
HIRE OF EXTERNAL VEHICLES	157	0		0		0		157	157	0	
HIRE OF SKIPS	6	(4)	over	(5)	over	(5)	over	4	10	(6)	over
EXTERNAL TRANSPORT CONTRACT	6	0		0		(2)	over	2	5	(3)	over
STORAGE	0	0		(1)	over	(1)	over	0	1	(1)	over
PUPIL TRANSPORT-SPECIAL EDUCATIONAL NEEDS	6,828	(23)	over	(236)	over	(325)	over	3,881	3,906	(25)	over
PUPIL TRANSPORT-S'CLYDE PASSENGER TRANSPORT	7,310	(1,246)	over	(1,246)	over	(1,371)	over	6,083	8,164	(2,081)	over
PUPIL TRANSPORT - OTHER	167	0		0		0		54	62	(8)	over
TAXI CHARGES - CONTRACTED	0	0		1	under	1	under	0	0	0	
TAXI CHARGES - AD HOC	0	(1)	over	(1)	over	(1)	over	0	1	(1)	over
TRANSPORT AND PLANT	16,485	(1,274)	over	(1,488)	over	(1,704)	over	11,988	14,104	(2,116)	over
ADMINISTRATION											
PRINTING AND STATIONERY	562	0		0		5	under	463	447	16	under
TELEPHONES	218	0		0		0		125	125	0	
MOBILE PHONES	9	0		0		0		6	9	(3)	over
ADVERTISING - OTHER	11	0		0		0		5	1	4	under
POSTAGES/COURIERS	60	0		0		0		36	35	1	under
MEMBERSHIP FEES/SUBSCRIPTIONS	266	0		0		0		265	265	0	
INSURANCE	76	0		0		0		76	76	0	
MEDICAL COSTS	17	0		0		0		17	18	(1)	over
HOSPITALITY / CIVIC RECOGNITION	6	0		0		0		6	6	0	
SECURITY UPLIFT FEES	6	0		0		0		6	6	0	
OTHER ADMIN COSTS	2	0		0		0		0	0	0	
CONFERENCES - OFFICIALS (incl associated costs)	52	30	under	35	under	45	under	48	0	48	under
TRAINING	372	0		0		0		368	368	0	
ADMINISTRATION	1,657	30	under	35	under	50	under	1,421	1,356	65	under

South Lanarkshire Council

Education Resource - Total

Expenditure / Income Variance Trends 2023/2024

	REVISED ANNUAL BUDGET SLC 23/24 2	PERIOD 6 VARIANCE AMOUNT	Over/ Under	PERIOD 7 VARIANCE AMOUNT	Over/ Under	PERIOD 9 VARIANCE AMOUNT	Over/ Under	PERIOD 10 ESTIMATE TO DATE	PERIOD 10 ACTUAL TO DATE	PERIOD 10 VARIANCE AMOUNT	Over/ Under
PAYMENT TO OTHER BODIES											
OTHER LOCAL AUTHORITIES	1,432	(26)	over	(26)	over	0		305	252	53	under
SCOTTISH QUALIFICATIONS AUTHORITY	1,563	0		0		0		1,563	1,563	0	
PAYMENTS TO OTHER BODIES	19,873	500	under	500	under	500	under	15,274	14,774	500	under
INDEPENDENT SCHOOL PLACES	5,907	(525)	over	(649)	over	(647)	over	3,620	4,267	(647)	over
CONTRACT SPEECH THERAPY	678	0		0		0		0	0	0	
SCHOOL ACTIVITIES	480	0		0		0		480	480	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	50	0		0		0		5	5	0	
ACTIVITIES PROGRAMME	487	0		0		0		98	98	0	
COUNSELLING	1,201	0		0		0		909	909	0	
COPYRIGHT AGREEMENT	215	0		0		0		215	215	0	
VAT FREE EXCURSIONS - EDUCATION	27	0		0		0		27	27	0	
PRIVATE INDIVIDUALS - GENERAL	25	0		0		0		25	25	0	
PAYMENT TO OTHER BODIES	32,007	(51)	over	(175)	over	(147)	over	22,576	22,670	(94)	over
PAYMENT TO CONTRACTORS											
PAYMENT TO PRIVATE CONTRACTOR	44,115	0		75	under	241	under	28,736	28,495	241	under
PAYMENT TO EXTERNAL CONSULTANTS / PROFESSIONAL SERVICE	1	0		0		0		0	0	0	
PAYMENT TO CONTRACTORS	44,116	0		75	under	241	under	28,736	28,495	241	under
TRANSFER PAYMENTS											
EDUCATION MAINTENANCE ALLOWANCE	583	0		0		0		583	583	0	
FOOTWEAR & CLOTHING GRANTS	2,273	200	under	260	under	300	under	2,150	1,850	300	under
WORK EXPERIENCE	10	0		0		0		1	1	0	
CONCESSIONARY FARES	0	(1)	over	(1)	over	0		0	0	0	
TRANSFER PAYMENTS	2,866	199	under	259	under	300	under	2,734	2,434	300	under
FINANCING CHARGES											
LEASING CHARGES - OPERATIONAL	3	0		0		0		2	0	2	under
I.T. EQUIPMENT LEASING - CONTRACT	374	0		0		14	under	212	198	14	under
FINANCING CHARGES	377	0		0		14	under	214	198	16	under
TOTAL EXPENDITURE	489,976	(872)	over	(995)	over	(1,244)	over	353,445	355,309	(1,864)	over

South Lanarkshire Council

Education Resource - Total

Expenditure / Income Variance Trends 2023/2024

	REVISED ANNUAL BUDGET SLC 23/24 2	PERIOD 6 VARIANCE AMOUNT	Over/ Under	PERIOD 7 VARIANCE AMOUNT	Over/ Under	PERIOD 9 VARIANCE AMOUNT	Over/ Under	PERIOD 10 ESTIMATE TO DATE	PERIOD 10 ACTUAL TO DATE	PERIOD 10 VARIANCE AMOUNT	Over/ Under
INCOME											
GOVERNMENT GRANT - GAELIC EDUCATION	(170)	0		0		0		(170)	(165)	(5)	under rec
GOVERNMENT GRANTS - OTHER EDUCATION GRANTS	(43,704)	0		0		0		(34,012)	(34,012)	0	
CONTRIBUTIONS FROM OTHER BODIES	(4,185)	0		0		0		(4,027)	(4,027)	0	
FEES AND CHARGES - OTHER LOCAL AUTHORITIES	(744)	218	over rec	233	over rec	317	over rec	(334)	(927)	593	over rec
PLAYGROUP ACCOMMODATION CHARGE	(10)	0		0		0		(10)	(14)	4	over rec
EARLY YEARS FEES	(410)	654	over rec	762	over rec	927	over rec	(284)	(1,370)	1,086	over rec
RENTAL INCOME	(20)	0		0		0		(13)	(11)	(2)	under rec
COURSE FEES	(45)	0		0		0		(45)	(45)	0	
OTHER INCOME	(97)	0		0		0		(65)	(65)	0	
ACCOMMODATION INCOME FROM USERS	(882)	0		0		0		(882)	(882)	0	
INCOME	(50,267)	872	over rec	995	over rec	1,244	over rec	(39,842)	(41,518)	1,676	over rec
NET EXPENDITURE	439,709	0		0		0		313,603	313,791	(188)	over

South Lanarkshire Council

Revenue Budget Monitoring Statement

Period Ended 28 December 2023 (No 10)

Finance and Corporate Resources

Committee

Service Departments :-

	Annual Budget	Forecast for Year	Annual Forecast Over/ Under	Budget Proportion 28/12/23	Actual to Period 10 28/12/23	Variance 28/12/23
	£m	£m	£m	£m	£m	£m
Finance Services - Strategy	2.306	2.272	0.034	2.670	2.619	0.051 under
Finance Services - Transactions	19.450	19.631	(0.181)	15.080	15.165	(0.085) over
Audit and Compliance Services	0.411	0.417	(0.006)	0.446	0.467	(0.021) over
Information Technology Services	5.542	5.542	0.000	8.390	8.455	(0.065) over
Communications and Strategy Services	2.966	2.966	0.000	2.428	2.428	0.000
Administration and Licensing Services	4.510	4.730	(0.220)	3.878	4.004	(0.126) over
Personnel Services	8.919	8.762	0.157	8.304	8.237	0.067 under
Total Finance and Corporate Resources	44.104	44.320	(0.216)	41.196	41.375	(0.179) over

Finance and Corporate Resources Variance Analysis 2023/24 (Period 10)

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Employee Costs	1,041k under	APT&C Basic / Superannuation / NI – 1,101k under	<p>Finance Services (Transactions) - 226k under</p> <p>Administration, Legal and Licensing – (129k) over</p> <p>Finance Services (Strategy) – 142k under</p> <p><u>Communications and Strategy Services – 55k under</u></p> <p><u>Personnel Services – 765k under</u></p>	<p>The underspend is due to vacant posts within the Service which are being recruited in line with Service requirements.</p> <p>This overspend relates to lower than anticipated staff turnover.</p> <p>The underspend is due to vacant posts within the Service which are being recruited in line with Service requirements.</p> <p><u>The underspend is due to vacant posts within the Service.</u></p> <p><u>The underspend reflects savings made in advance of the next financial year and the level of turnover within the Service to date, with recruitment being considered in line with service requirements.</u></p>

Subjective Head	Variance	Subjective line	Service / amount	Explanation
<u>Property Costs</u>	<u>(146k) over</u>	<u>Fixture & Fittings – (140k) over</u>	<u>Finance Services (Transactions) – (140k) over</u>	<u>The overspend reflects greater than budgeted spend on Non-Domestic Rates Empty Property Relief</u>
Supplies and Services	(259k) over	<u>Computer Equipment Purchase - (109k) over</u>	<u>IT Services – (92k) over</u>	<u>The overspend reflects the increased costs of IT services, which is offset by an over-recovery of income via recharge to Resources</u>
		Computer Equipment Maintenance – (75k) over	IT Services – (75k) over	This overspend reflects the timing of expenditure, an element of which will be prepaid at the end of the year.
		IT Equipment Maintenance Contract – (35k) over	Administration, Legal, and Licensing – (18k) over	The overspend reflects the costs of computer equipment required for service delivery.
Administration Costs	(331k) over	Postages & Couriers – (65k) over	Finance Services (Transactions) – (46k) over.	The overspend reflects additional postage costs required for service delivery.
		<u>Medical Costs – (174k) over</u>	<u>Personnel Services – (173k) over</u>	<u>The overspend in reflects the level of medical expenses incurred to date, which is</u>

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Administration Costs (cont.)		Training – (36k) over	Finance Services (Transactions) – (14k) over	<p><u>offset by an over-recovery of income via recharges to Resources.</u></p> <p>The overspend relates to training of Procurement Graduates and is offset by the underspend within employee costs.</p>
Payments to Other Bodies.	(701k) Over	<p>External Audit Fees – (70k) over</p> <p><u>Grants to Voluntary Organisations – 53k under</u></p> <p><u>Payments to Other Bodies – (675k) over</u></p>	<p>Finance Services (Strategy) – (70k) over</p> <p><u>Administration, Legal, and Licensing – 53k under</u></p> <p><u>Personnel Services – (612k) over</u></p>	<p>The overspend reflects the uplift in external audit fees.</p> <p><u>The underspend relates to less than budgeted spend on Admin Grants.</u></p> <p><u>The overspend relates to spend on Employability projects. This overspend is being managed within the overall Service position and is not recurring beyond 2023/2024.</u></p>

Subjective Head	Variance	Subjective line	Service / amount	Explanation
<u>Transfer Payments</u>	<u>1,947k under</u>	<u>Rent Allowance – 409k under</u>	<u>Finance Services (Transactions) 409k under</u>	<u>The underspend in these lines reflects the demand-led spend on Rent Allowance and Rent Rebates and is offset by an under-recovery of Income (below).</u>
		<u>Rent Rebates – 1,538k under</u>	<u>Finance Services (Transactions) 1,538k under</u>	
Income	(1,694k) under recovered	<u>Rent Rebates Subsidy (1,496k) under recovered</u>	<u>Finance Services (Transactions) (1,496k) under recovered</u>	<u>The under recovery in these lines is offset by the demand-led underspend in Transfer Payments (above).</u>
		<u>Rent Allowance Subsidy (353k) under recovered</u>	<u>Finance Services (Transactions) (353k) under recovered</u>	
		<u>Fees and Charges General – 135k over recovered.</u>	<u>Personnel Services – 148k over recovered.</u>	<u>This over recovery reflects a higher than anticipated recharge of medical costs.</u>

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

Finance & Corporate Resources - Total	REVISED ANNUAL BUDGET SLC 23/24 2	PERIOD 6 VARIANCE AMOUNT	Over/ Under	PERIOD 7 VARIANCE AMOUNT	Over/ Under	PERIOD 9 VARIANCE AMOUNT	Over/ Under	PERIOD 10 ESTIMATE TO DATE	PERIOD 10 ACTUAL TO DATE	PERIOD 10 VARIANCE AMOUNT	Over/ Under
Expenditure / Income Variance Trends 2023/2024											
EMPLOYEE COSTS											
APT & C BASIC	28,403	128	under	280	under	65	under	20,519	20,465	54	under
APT & C OVERTIME	139	(14)	over	(16)	over	(29)	over	102	131	(29)	over
APT & C SUPERANNUATION	6,286	151	under	163	under	367	under	4,555	3,893	662	under
APT & C NIC	3,318	50	under	30	under	231	under	2,405	2,020	385	under
MANUAL BASIC	0	(14)	over	(1)	over	(24)	over	0	31	(31)	over
MANUAL OVERTIME	0	(1)	over	(1)	over	(1)	over	0	1	(1)	over
TRAVEL AND SUBSISTANCE	13	(6)	over	(3)	over	(6)	over	7	15	(8)	over
OTHER EMPLOYEE COSTS	561	(1)	over	(1)	over	(1)	over	561	409	152	under
PENSION INCREASES	847	(53)	over	(72)	over	(98)	over	618	739	(121)	over
ADDITIONAL PENSION COSTS	0	(22)	over	(22)	over	(22)	over	0	22	(22)	over
EMPLOYEE COSTS	39,567	218	under	357	under	482	under	28,767	27,726	1,041	under
PROPERTY COSTS											
RATES	42	0		0		0		30	16	14	under
SCOTTISH WATER - METERED CHARGES	0	0		0		(1)	over	0	1	(1)	over
RENT	21	0		(4)	over	(5)	over	15	21	(6)	over
SERVICE CHARGE	1	0		(3)	over	(3)	over	1	4	(3)	over
PROPERTY INSURANCE	1	0		0		0		0	0	0	
SECURITY COSTS	128	(7)	over	0		0		86	95	(9)	over
ELECTRICITY - CONTRACT	14	0		5	under	0		2	2	0	
GAS	1	0		0		0		0	0	0	
FIXTURE & FITTINGS	1,852	0		0		0		2,844	2,984	(140)	over
OTHER PROPERTY COSTS	2,196	0		2	under	0		4	5	(1)	over
PROPERTY COSTS	4,256	(7)	over	0		(9)	over	2,982	3,128	(146)	over
SUPPLIES AND SERVICES											
COMPUTER EQUIPMENT PURCHASE	3,768	(133)	over	(11)	over	(16)	over	3,505	3,614	(109)	over
COMPUTER EQUIPMENT MAINTENANCE	2,069	(24)	over	(241)	over	(288)	over	2,039	2,114	(75)	over
I.T. EQUIPMENT MAINT - CONTRACT	583	(16)	over	(20)	over	(22)	over	227	262	(35)	over
I.T. ELECTRONIC MESSAGING	126	3	under	2	under	0		4	0	4	under
EQUIPMENT, APPARATUS AND TOOLS	159	0		(1)	over	(3)	over	111	98	13	under
SUPPLIES FOR CLIENTS	219	0		0		0		154	153	1	under
FURNITURE - OFFICE	21	0		(9)	over	0		14	9	5	under
FURNITURE - GENERAL	0	0		(1)	over	(1)	over	0	1	(1)	over
MATERIALS	112	0		0		(1)	over	79	79	0	
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		1	0	1	under
FOODSTUFFS - GENERAL	26	(1)	over	(1)	over	(1)	over	12	11	1	under
PROTECTIVE CLOTHING & UNIFORMS	4	0		0		0		1	1	0	
OTHER SUPPLIES AND SERVICES	116	(5)	over	(6)	over	(8)	over	77	80	(3)	over
HEALTH AND SAFETY	0	0		(1)	over	(1)	over	0	1	(1)	over
CATERING - OUTWITH CONTRACT	6	0		0		0		0	0	0	
OUTSOURCED MAIL	144	0		(12)	over	(12)	over	82	139	(57)	over
SUPPLIES AND SERVICES	7,359	(179)	over	(304)	over	(356)	over	6,306	6,565	(259)	over

Finance & Corporate Resources - Total	REVISED ANNUAL BUDGET SLC 23/24 2	PERIOD 6 VARIANCE AMOUNT	Over/ Under	PERIOD 7 VARIANCE AMOUNT	Over/ Under	PERIOD 9 VARIANCE AMOUNT	Over/ Under	PERIOD 10 ESTIMATE TO DATE	PERIOD 10 ACTUAL TO DATE	PERIOD 10 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		1	under	0		0	0	0	
OTHER TRANSPORT COSTS	0	0		(1)	over	(1)	over	0	0	0	
LICENCES	1	0		0		0		0	0	0	
FLEET SERVICE CHARGES - VEHICLE MAINTENANCE	2	0		0		(1)	over	1	2	(1)	over
FLEET SERVICE CHARGES - LEASING	2	(1)	over	(1)	over	(1)	over	1	3	(2)	over
FLEET SERVICE CHARGES - FUEL	1	0		0		0		0	0	0	
FLEET SERVICE CHARGES - DRIVERS	36	(3)	over	(3)	over	(3)	over	36	39	(3)	over
TRANSPORT AND PLANT	69	(4)	over	(4)	over	(6)	over	40	46	(6)	over
ADMINISTRATION											
PRINTING AND STATIONERY	527	(1)	over	1	under	(2)	over	307	314	(7)	over
TELEPHONES	1,587	0		(1)	over	13	under	945	937	8	under
MOBILE PHONES	178	(2)	over	(1)	over	(2)	over	125	126	(1)	over
ADVERTISING - RECRUITMENT	21	(21)	over	0		2	under	18	46	(28)	over
ADVERTISING - OTHER	123	0		0		0		66	66	0	
POSTAGES/COURIERS	964	(2)	over	(35)	over	(48)	over	509	574	(65)	over
SMS MESSAGING	10	0		1	under	(2)	over	6	4	2	under
MEMBERSHIP FEES/SUBSCRIPTIONS	227	(7)	over	(5)	over	(7)	over	209	215	(6)	over
INSURANCE	140	0		0		0		139	140	(1)	over
MEDICAL COSTS	134	(41)	over	(1)	over	(19)	over	129	303	(174)	over
LEGAL EXPENSES	188	(4)	over	(18)	over	(15)	over	127	128	(1)	over
HOSPITALITY / CIVIC RECOGNITION	30	0		0		0		17	19	(2)	over
PAYPOINT AGENCY FEES	70	0		(7)	over	(10)	over	50	63	(13)	over
SECURITY UPLIFT FEES	2	0		0		0		1	1	0	
OTHER ADMIN COSTS	959	0		0		0		869	869	0	
MEMBERS ALLOWANCES	1,870	0		0		2	under	1,359	1,357	2	under
CONFERENCES - MEMBERS (incl associated costs)	9	0		0		(3)	over	6	9	(3)	over
CONFERENCES - OFFICIALS (incl associated costs)	11	0		(1)	over	1	under	2	2	0	
TRAINING	770	(7)	over	(14)	over	(50)	over	663	699	(36)	over
VOLUNTEERS' EXPENSES	0	(3)	over	(3)	over	(6)	over	0	6	(6)	over
INTERNAL SUPPORT SERVICES ALLOCATION	42	0		0		0		0	0	0	
ADMINISTRATION	7,862	(88)	over	(84)	over	(146)	over	5,547	5,878	(331)	over
PAYMENT TO OTHER BODIES											
MANAGEMENT AND TECHNOLOGY TRAINING GRANT	10	0		0		(8)	over	10	10	0	
YOUTH EMPLOYMENT TRAINING INITIATIVE	101	0		0		(10)	over	100	100	0	
GRANTS TO VOLUNTARY ORGANISATIONS	678	0		0		0		577	524	53	under
PAYMENTS TO VOLUNTARY ORGANISATIONS	80	0		0		(39)	over	80	80	0	
PAYMENTS TO OTHER BODIES	4,550	(10)	over	(55)	over	39	under	3,374	4,049	(675)	over
EXTERNAL AUDIT FEES	516	(29)	over	(40)	over	(55)	over	256	326	(70)	over
ACTIVITIES PROGRAMME	0	0		(2)	over	(5)	over	0	6	(6)	over
PRIVATE INDIVIDUALS - GENERAL	0	0		(1)	over	(1)	over	0	3	(3)	over
PAYMENT TO OTHER BODIES	5,935	(39)	over	(98)	over	(79)	over	4,397	5,098	(701)	over

Finance & Corporate Resources - Total	REVISED ANNUAL BUDGET SLC 23/24 2	PERIOD 6 VARIANCE AMOUNT	Over/ Under	PERIOD 7 VARIANCE AMOUNT	Over/ Under	PERIOD 9 VARIANCE AMOUNT	Over/ Under	PERIOD 10 ESTIMATE TO DATE	PERIOD 10 ACTUAL TO DATE	PERIOD 10 VARIANCE AMOUNT	Over/ Under
Expenditure / Income Variance Trends 2023/2024											
PAYMENT TO CONTRACTORS											
PAYMENT TO TRADING SERVICES CONTRACTOR	0			0		0		0	1	(1)	over
PAYMENT TO PRIVATE CONTRACTOR	53	0		(12)	over	(1)	over	50	51	(1)	over
PAYMENT TO EXTERNAL CONSULTANTS / PROFESSIONAL SERVICES	231	(2)	over	0		(8)	over	231	240	(9)	over
PAYMENT TO CONTRACTORS	284	(2)	0	(12)	0	(9)	over	281	292	(11)	over
TRANSFER PAYMENTS											
RENT ALLOWANCE	23,581	0		0		0		17,538	17,129	409	under
RENT REBATES	42,069	0		0		0		29,567	28,029	1,538	under
TRANSFER PAYMENTS	65,650	0		0		0		47,105	45,158	1,947	under
FINANCING CHARGES											
LEASING CHARGES - OPERATIONAL	1	0		0		0		0	0	0	
I.T. EQUIPMENT LEASING-CONTRACT	1,215	4	under	0		0		363	382	(19)	over
FINANCING CHARGES	1,216	4	under	0		0		363	382	(19)	over
TOTAL EXPENDITURE	132,198	(97)	over	(145)	over	(123)	over	95,788	94,273	1,515	under
INCOME											
STATUTORY ADDITIONS - COST OF COLLECTION	(815)	0		0		0		(160)	(196)	36	over rec
RENT REBATES SUBSIDY	(37,191)	0		0		0		(27,869)	(26,373)	(1,496)	under rec
RENT ALLOWANCE SUBSIDY	(23,067)	0		0		0		(16,636)	(16,283)	(353)	under rec
DWP SUBSIDY	(1,170)	0		17	over rec	17	under	(901)	(918)	17	over rec
DHP	(283)	0		0		0		(283)	(283)	0	
CONTRIBUTIONS FROM DEVELOPMENT AGENCIES	(85)	33	over rec	49	over rec	73	under	(85)	(186)	101	over rec
CONTRIBUTIONS FROM OTHER BODIES	(320)	0		11	over rec	11	under	(269)	(266)	(3)	under rec
ESF GRANT	(105)	0		0		0		0	0	0	
SALES - DEPARTMENTS OF THE AUTHORITY	(32)	0		0		0		0	0	0	
FEES AND CHARGES - GENERAL	(4,204)	4	over rec	(13)	under rec	(16)	over	(2,753)	(2,788)	35	over rec
CHARGES TO HEALTH BOARDS	(38)	7	over rec	7	over rec	0		(38)	(45)	7	over rec
FEES AND CHARGES - OTHER BODIES	(221)	0		0		0		(153)	(153)	0	
FEES AND CHARGES - DEPARTMENTS OF THE AUTHORITY	(2,581)	0		11	over rec	0		(1,610)	(1,610)	0	
RENTAL INCOME	(2)	0		0		0		0	0	0	
BIRTH REGISTRATION	(18)	0		0		0		(14)	(14)	0	
DEATH REGISTRATION	(57)	0		0		0		(51)	(51)	0	
MARRIAGE STATUTORY FEES	(120)	0		0		0		(76)	(76)	0	
EXTRACT ISSUE	(105)	0		0		0		(62)	(62)	0	
MARRIAGES	(54)	0		0		0		(33)	(33)	0	
CITIZENSHIP CEREMONIES	(10)	0		0		0		(8)	(8)	0	
OTHER INCOME	(10,943)	53	over rec	63	over rec	38	under	(3,591)	(3,553)	(38)	under rec
REALLOCATION OF CENTRAL SUPPORT COSTS	(6,648)	0		0		0		0	0	0	
REALLOCATION OF SUPPORT COSTS	(25)	0		0		0		0	0	0	
INCOME	(88,094)	97	over rec	145	over rec	123	over rec	(54,592)	(52,898)	(1,694)	under rec

Finance & Corporate Resources - Total	REVISED ANNUAL BUDGET SLC 23/24 2	PERIOD 6 VARIANCE AMOUNT	Over/ Under	PERIOD 7 VARIANCE AMOUNT	Over/ Under	PERIOD 9 VARIANCE AMOUNT	Over/ Under	PERIOD 10 ESTIMATE TO DATE	PERIOD 10 ACTUAL TO DATE	PERIOD 10 VARIANCE AMOUNT	Over/ Under
Expenditure / Income Variance Trends 2023/2024											
NET EXPENDITURE	44,104	0		0		0		41,196	41,375	(179)	over

South Lanarkshire Council

Revenue Budget Monitoring Statement

Period Ended 28 December 2023 (No 10)

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 28/12/23	Actual to Period 10 28/12/23	Variance 28/12/23
£m	£m	£m	£m	£m	£m
10.229	10.158	0.071	8.730	8.670	0.060 under
7.363	7.434	(0.071)	15.214	15.274	(0.060) over
17.592	17.592	0.000	23.944	23.944	0.000

Housing and Technical Resources (excl HRA) Variance Analysis 2023/24 (Period 10)

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Employee Costs	1,478k under	APT&C Basic / Overtime / Superannuation / National Insurance – 1,969k under	Property Services - 1,908k under	The variance relates to vacancies which are actively being recruited in line with Service requirements.
		Manual Basic / Overtime / Superannuation / National Insurance - (456k) over	Property Services - (423k) over	The variance reflects the current level of trade operatives and overtime required to meet service demands.
Property Costs	(1,231k) over	Service Charge - (322k) over	Property Services - (322k) over	The overspend relates to the cost of shopping centre service charges which are not recoverable from tenants.
		<u>Other Accommodation Costs – (£98k) over</u>	<u>Housing Services – (£98k) over</u>	<u>The overspend relates to an increase in homelessness stock expenditure.</u>
		Bed and Breakfast - (89k) over	Housing Services – (£89k) over	The overspend relates to greater than anticipated demand for the service.

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Property Costs (cont)		Repairs and Maintenance - Internal / External Contractor - (233k) over	Property Services - (133k) over	The overspend relates to additional expenditure in property maintenance and estates services.
			Housing Services – (105k) over	The overspend relates to additional expenditure in homelessness.
		Electricity - Contract - (182k) over	Property Services - (159k) over	This relates to the current market prices for utilities which is higher than budget.
		Fixtures & Fittings – (205k) over	Housing Services – (205k) over	This relates to the furniture costs within homeless temporary accommodation and is demand led.
		Refuse Uplift - (125k) over	Property Services - (118k) over	The level of uplifts varies depending on the current workload demands and timing of capital and revenue works.
Supplies and Services	(193k) over	IT Maintenance Contract – 114k under	Property Services - 114k under	The cost of the IT systems within Property Services were lower than anticipated reflecting the age of the current system. A new system is under development.

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Supplies and Services (cont.)		Materials – (293k) over	Property Services - (293k) 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	221k under	Fleet Service Charges Vehicle Maintenance – (276k) over	Property Services - (266k) over	The costs for maintaining vehicles have been higher than budgeted levels.
		Hire of External Plant – 145k under	Property Services - 145k under	Expenditure on hire of plant varies depending on the current workload demands and timing of works on a wide variety of capital and revenue works.
		Hire of Scaffolding – 267k under	Property Services - 267k under	Expenditure on hires varies depending on the workload demands and timing of works on a wide variety of capital and revenue works.
Administration Costs	(82k) over	Insurance – (105k) over	Property Services - (94k) over	This overspend is due to greater than budgeted insurance charges within Property Services.

Subjective Head	Variance	Subjective line	Service / amount	Explanation
<u>Payment to Other Bodies</u>	<u>(23k) over</u>	<u>Payment to other Bodies – 145k under</u>	<u>Property Services - 99k under</u>	<u>This mainly relates to the costs in relation to care and repair advice and support which was lower than anticipated.</u>
		<u>Assistance to Home Owners – (180k) over</u>	<u>Property Services – (180k) over</u>	<u>This variance reflects the timing of spend on grants to owners to date.</u>
Payments to Contractors	191k under	Payments to Private Contractors - 624k under	Property Services - 437k 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.
		Payment to External Consultants - (433k) over	Housing Services – 187k under Property Services - (433k) over	The underspend relates to commissioned services in the Homelessness budget where expenditure varies according to service requirements. 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	(341k) under recovered	Rental Income - (193k) under recovered	Property Services - (194k) under recovered	The under recovery relates to the shopping centre income which is lower than budgeted due to vacant units.
		House Rents – 189k over recovered	Housing Services – 189k over recovered	The over recovery relates to greater house rent income than budgeted due to an increase in homeless properties.
		<u>Other Income – (188k) under recovered</u>	<u>Property Services - (188k) under recovered</u>	<u>This mainly relates to building services income streams which are variable each financial year.</u>
		Recovery from Capital / Recharges - Departments of the Authority - (290k) under recovered	Property Services - (290k) 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 6 VARIANCE AMOUNT	Over/ Under	PERIOD 7 VARIANCE AMOUNT	Over/ Under	PERIOD 9 VARIANCE AMOUNT	Over/ Under	PERIOD 10 ESTIMATE TO DATE	PERIOD 10 ACTUAL TO DATE	PERIOD 10 VARIANCE AMOUNT	Over/ Under
EMPLOYEE COSTS											
APT & C BASIC	17,323	709	under	855	under	1,253	under	12,379	10,946	1,433	under
APT & C OVERTIME	195	21	under	30	under	36	under	143	101	42	under
APT & C SUPERANNUATION	3,348	164	under	199	under	284	under	2,394	2,068	326	under
APT & C NIC	1,799	96	under	120	under	147	under	1,280	1,112	168	under
MANUAL BASIC	19,841	(32)	over	(37)	over	25	under	14,643	14,606	37	under
MANUAL OVERTIME	588	(217)	over	(251)	over	(407)	over	427	875	(448)	over
MANUAL SUPERANNUATION	3,820	6	under	8	under	28	under	2,818	2,786	32	under
MANUAL NIC	2,008	(33)	over	(37)	over	(70)	over	1,482	1,559	(77)	over
TRAVEL AND SUBSISTANCE	25	2	under	2	under	7	under	17	11	6	under
OTHER EMPLOYEE COSTS	501	11	under	7	under	(2)	over	340	339	1	under
PENSION INCREASES	602	(13)	over	(14)	over	(23)	over	448	478	(30)	over
ADDITIONAL PENSION COSTS	13	(12)	over	(12)	over	(12)	over	0	12	(12)	over
EMPLOYEE COSTS	50,063	702	under	870	under	1,266	under	36,371	34,893	1,478	under

South Lanarkshire Council

Housing & Technical Resources - Total

Expenditure / Income Variance Trends 2023/24

	REVISED ANNUAL BUDGET 2023/24	PERIOD 6 VARIANCE AMOUNT	Over/ Under	PERIOD 7 VARIANCE AMOUNT	Over/ Under	PERIOD 9 VARIANCE AMOUNT	Over/ Under	PERIOD 10 ESTIMATE TO DATE	PERIOD 10 ACTUAL TO DATE	PERIOD 10 VARIANCE AMOUNT	Over/ Under
PROPERTY COSTS											
RATES	2,254	0	-	29	under	31	under	2,254	2,219	35	under
SCOTTISH WATER - UNMETERED CHARGES	12	3	under	4	under	7	under	5	0	5	under
SCOTTISH WATER - METERED CHARGES	240	(3)	over	(6)	over	(34)	over	168	212	(44)	over
RENT	1,768	0	-	(1)	over	(17)	over	1,323	1,331	(8)	over
SERVICE CHARGE	439	(165)	over	(176)	over	(306)	over	190	512	(322)	over
FACTORING CHARGES	9	0	-	0	-	2	under	3	0	3	under
OTHER ACCOMMODATION COSTS	2,579	25	under	25	under	(82)	over	2,383	2,481	(98)	over
BED AND BREAKFAST	27	(23)	over	(26)	over	(76)	over	20	109	(89)	over
PROPERTY INSURANCE	374	0	-	0	-	(3)	over	362	368	(6)	over
SECURITY COSTS	299	24	under	24	under	38	under	223	179	44	under
GROUND MAINTENANCE	52	(2)	over	(2)	over	(3)	over	52	55	(3)	over
GROUNDS MAINTENANCE ADDITIONAL WORKS	10	2	under	3	under	2	under	7	5	2	under
REPAIRS & MAINTENANCE - INTERNAL CONTRACTOR	3,022	1,114	under	938	under	199	under	2,221	2,015	206	under
REPAIRS & MAINTENANCE - INTERNAL CONTRACTORS	0	(1)	over	(3)	over	(20)	over	0	20	(20)	over
LIFE CYCLE MAINTENANCE	600	(894)	over	(679)	over	(3)	over	460	465	(5)	over
REPAIRS & MAINTENANCE - EXTERNAL CONTRACTOR	430	(252)	over	(348)	over	(400)	over	312	731	(419)	over
ADAPTIONS - INTERNAL CONTRACTORS	0	0	-	0	-	0	-	0	14	(14)	over
HOUSING - RENT FREE ACCOMMODATION	0	(6)	over	(7)	over	(9)	over	0	10	(10)	over
GAS MAINTENANCE COSTS	0	0	-	(1)	over	0	-	0	0	0	-
HOUSING - RENT W/O UNLET PERIODS	734	23	under	23	under	(67)	over	512	578	(66)	over
HOUSING - RENT W/O BAD PERIODS	778	11	under	2	under	73	under	194	148	46	under
FIXED ELECTRICAL	0	0	-	0	-	(1)	over	0	1	(1)	over
EPC	0	(1)	over	(1)	over	0	-	0	0	0	-
BOILER PLANT SERVICING	0	(1)	over	(1)	over	(1)	over	0	1	(1)	over
ELECTRICITY - CONTRACT	1,448	(87)	over	(91)	over	(152)	over	935	1,117	(182)	over
ELECTRICITY - NON CONTRACT	29	7	under	8	under	11	under	21	9	12	under
GAS	575	(8)	over	(4)	over	25	under	468	445	23	under
HEATING OIL	11	0	-	0	-	0	-	0	1	(1)	over
FIXTURE & FITTINGS	882	(36)	over	0	-	(192)	over	703	908	(205)	over
JANITOR SERVICE	164	0	-	0	-	8	under	164	152	12	under
CLEANING CONTRACT	407	(22)	over	(22)	over	(18)	over	404	410	(6)	over
CLEANING OUTWITH CONTRACT	0	(17)	over	(17)	over	0	-	0	0	0	-
CLEANING MATERIALS	10	2	under	(1)	over	3	under	7	3	4	under
WINDOW CLEANING	2	1	under	1	under	0	-	2	1	1	under
PEST CONTROL	6	(1)	over	(3)	over	(3)	over	6	11	(5)	over
REFUSE UPLIFT	405	(43)	over	(52)	over	(116)	over	269	394	(125)	over
REMOVAL & STORAGE COSTS	51	11	under	15	under	16	under	42	21	21	under
OTHER PROPERTY COSTS	566	14	under	15	under	5	under	496	488	8	under
OFFICE ACCOM-FACILITIES MANAGEMENT	1,113	(18)	over	(18)	over	(12)	over	1,090	1,103	(13)	over
ACCOMMODATION RECHARGE TO USERS	33	0	-	0	-	(2)	over	26	36	(10)	over
PROPERTY COSTS	19,319	(343)	over	(372)	over	(1,103)	over	15,322	16,553	(1,231)	over

South Lanarkshire Council

Housing & Technical Resources - Total

Expenditure / Income Variance Trends 2023/24

	REVISED ANNUAL BUDGET 2023/24	PERIOD 6 VARIANCE AMOUNT	Over/ Under	PERIOD 7 VARIANCE AMOUNT	Over/ Under	PERIOD 9 VARIANCE AMOUNT	Over/ Under	PERIOD 10 ESTIMATE TO DATE	PERIOD 10 ACTUAL TO DATE	PERIOD 10 VARIANCE AMOUNT	Over/ Under
SUPPLIES AND SERVICES											
COMPUTER EQUIPMENT PURCHASE	499	(38)	over	(23)	over	(46)	over	438	457	(19)	over
COMPUTER EQUIPMENT MAINTENANCE	7	3	under	3	under	0	-	5	0	5	under
I.T. EQUIPMENT MAINT-CONTRACT	223	56	under	45	under	93	under	167	53	114	under
EQUIPMENT, APPARATUS AND TOOLS	46	13	under	17	under	26	under	32	2	30	under
SMALL TOOLS	0	0	-	0	-	(1)	over	0	1	(1)	over
ADAPTATIONS FOR CLIENTS	500	(1)	over	(1)	over	(1)	over	312	313	(1)	over
FURNITURE - OFFICE	0	(1)	over	(1)	over	(2)	over	0	2	(2)	over
FURNISHINGS	0	(11)	over	(18)	over	0	-	0	0	0	-
MATERIALS	12,331	48	under	163	under	(271)	over	7,992	8,285	(293)	over
MATERIALS, APPARATUS AND EQUIPMENT	0	0	-	0	-	(1)	over	0	1	(1)	over
AUDIO VISUAL	10	0	-	0	-	0	-	7	7	0	-
PUBLICATIONS, JOURNALS, NEWSPAPERS ETC.	2	1	under	0	-	1	under	2	0	2	under
TV LICENCES - EDUCATION	1	0	-	0	-	0	-	1	1	0	-
FOODSTUFFS - GENERAL	2	0	-	0	-	0	-	0	1	(1)	over
PROTECTIVE CLOTHING & UNIFORMS	44	7	under	6	under	3	under	32	26	6	under
OTHER SUPPLIES AND SERVICES	165	4	under	(6)	over	18	under	152	170	(18)	over
HEALTH AND SAFETY	1	(1)	over	(1)	over	0	-	1	1	0	-
CATERING - CONTRACT	1	0	-	0	-	0	-	0	0	0	-
OUTSOURCED MAIL	0	(8)	over	(10)	over	(14)	over	0	15	(15)	over
BULK BUYING DISCOUNT	0	1	under	1	under	1	under	0	(1)	1	under
SUPPLIES AND SERVICES	13,832	73	under	175	under	(194)	over	9,141	9,334	(193)	over

South Lanarkshire Council

Housing & Technical Resources - Total

Expenditure / Income Variance Trends 2023/24

	REVISED ANNUAL BUDGET 2023/24	PERIOD 6 VARIANCE AMOUNT	Over/ Under	PERIOD 7 VARIANCE AMOUNT	Over/ Under	PERIOD 9 VARIANCE AMOUNT	Over/ Under	PERIOD 10 ESTIMATE TO DATE	PERIOD 10 ACTUAL TO DATE	PERIOD 10 VARIANCE AMOUNT	Over/ Under
TRANSPORT AND PLANT											
PURCHASE OF VEHICLES	0	0	-	0	-	(2)	over	0	2	(2)	over
PURCHASE OF PLANT	125	(6)	over	(11)	over	(1)	over	125	114	11	under
FLEET SERVICES - FUEL	0	(3)	over	(3)	over	(8)	over	0	11	(11)	over
FLEET SERVICES - VEHICLE HIRE	36	0	-	(9)	over	0	-	36	36	0	-
POOL CAR RECHARGE - RENTAL CHARGE	111	(4)	over	21	under	29	under	76	29	47	under
POOL CAR RECHARGE - FUEL	26	6	under	8	under	12	under	12	0	12	under
POOL CAR RECHARGE - ADDITIONAL CHARGES	1	0	-	0	-	1	under	1	0	1	under
OTHER TRANSPORT COSTS	0	(1)	over	(1)	over	(6)	over	0	6	(6)	over
TRANSPORT INSURANCE	44	17	under	20	under	(13)	over	44	67	(23)	over
LICENCES	1	(5)	over	(5)	over	(2)	over	1	1	0	-
PLANT SERVICES	7	(5)	over	(6)	over	(17)	over	7	32	(25)	over
FLEET SERVICE CHARGES	7	0	-	0	-	0	-	4	0	4	under
FLEET SERVICE CHARGES VEHICLE MAINTENANCE	327	(11)	over	(2)	over	(253)	over	226	502	(276)	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	-	(2)	over	7	9	(2)	over
FLEET SERVICE CHARGES ASSET MODIFICATIONS	15	1	under	1	under	7	under	10	2	8	under
FLEET SERVICE CHARGES LEASING	1,398	(49)	over	(64)	over	(4)	over	701	722	(21)	over
FLEET SERVICE CHARGES HIRED VEHICLES	201	12	under	13	under	2	under	150	143	7	under
FLEET SERVICE CHARGES CONTRACT HIRE	49	(5)	over	(8)	over	6	under	35	29	6	under
FLEET SERVICE CHARGES ROAD FUND LICENCES/MOT	116	(6)	over	(3)	over	(35)	over	103	131	(28)	over
FLEET SERVICE CHARGES FUEL	841	11	under	11	under	91	under	584	487	97	under
HIRE OF EXTERNAL VEHICLES	0	(1)	over	(6)	over	(1)	over	0	6	(6)	over
HIRE OF EXTERNAL PLANT	257	10	under	12	under	135	under	194	49	145	under
HIRE OF SCAFFOLDING	1,077	41	under	48	under	223	under	742	475	267	under
HIRE OF SKIPS	32	0	-	0	-	20	under	22	0	22	under
TAXI CHARGES - CONTRACTED	44	(4)	over	9	under	(2)	over	43	50	(7)	over
TRANSPORT AND PLANT	4,723	(1)	over	26	under	181	under	3,124	2,903	221	under

South Lanarkshire Council

Housing & Technical Resources - Total

Expenditure / Income Variance Trends 2023/24

	REVISED ANNUAL BUDGET 2023/24	PERIOD 6 VARIANCE AMOUNT	Over/ Under	PERIOD 7 VARIANCE AMOUNT	Over/ Under	PERIOD 9 VARIANCE AMOUNT	Over/ Under	PERIOD 10 ESTIMATE TO DATE	PERIOD 10 ACTUAL TO DATE	PERIOD 10 VARIANCE AMOUNT	Over/ Under
ADMINISTRATION											
PRINTING AND STATIONERY	83	2	under	1	under	5	under	58	49	9	under
TELEPHONES	93	32	under	35	under	29	under	81	28	53	under
MOBILE PHONES	50	12	under	15	under	5	under	42	22	20	under
ADVERTISING - OF COUNCIL SERVICE AVAILABILITY	7	0	-	0	-	5	under	5	0	5	under
ADVERTISING - OTHER	6	1	under	2	under	2	under	3	1	2	under
POSTAGES/COURIERS	21	(8)	over	(9)	over	(10)	over	14	25	(11)	over
MEMBERSHIP FEES/SUBSCRIPTIONS	13	1	under	4	under	(48)	over	10	51	(41)	over
INSURANCE	216	9	under	11	under	(105)	over	216	321	(105)	over
MEDICAL COSTS	16	(2)	over	(7)	over	(7)	over	13	20	(7)	over
LEGAL EXPENSES	16	(6)	over	(7)	over	(1)	over	13	16	(3)	over
PETTY OUTLAYS	12	(6)	over	(5)	over	(2)	over	9	10	(1)	over
HOSPITALITY / CIVIC RECOGNITION	2	(2)	over	(3)	over	(3)	over	2	5	(3)	over
PAYPOINT AGENCY FEES	0	(4)	over	(4)	over	(5)	over	0	5	(5)	over
OTHER ADMIN COSTS	13	2	under	1	under	4	under	8	4	4	under
TRAINING	0	(1)	over	(1)	over	(4)	over	0	4	(4)	over
INTERNAL SUPPORT SERVICES ALLOCATION	457	0	-	0	-	5	under	5	0	5	under
CENTRAL ADMINISTRATION	2,749	0	-	0	-	0	-	0	0	0	-
ADMINISTRATION	3,754	30	under	33	under	(130)	over	479	561	(82)	over
PAYMENT TO OTHER BODIES											
OTHER COMMITTEES OF THE AUTHORITY	2,529	0	-	0	-	0	-	1,325	1,344	(19)	over
PAYMENTS TO OTHER BODIES	1,186	0	-	10	under	134	under	716	571	145	under
SUPPORTING PEOPLE INTERNAL PROVIDER	1,130	8	under	9	under	(57)	over	869	932	(63)	over
SUPPORTING PEOPLE EXTERNAL PROVIDER	732	33	under	11	under	86	under	502	408	94	under
HOUSING ADMINISTRATION	886	0	-	0	-	0	-	829	829	0	-
ASSISTANCE TO HOME OWNERS	1,982	0	-	0	-	(145)	over	1,269	1,449	(180)	over
PRIVATE INDIVIDUALS - GENERAL	155	0	-	(33)	over	0	-	151	151	0	-
PAYMENT TO OTHER BODIES	8,600	41	under	(3)	over	18	under	5,661	5,684	(23)	over
PAYMENT TO CONTRACTORS											
PAYMENT TO TRADING SERVICES CONTRACTOR	0	(5)	over	(5)	over	0	-	0	0	0	-
PAYMENT TO PRIVATE CONTRACTOR	12,484	1,467	under	1,889	under	562	under	8,039	7,415	624	under
PAYMENT TO EXTERNAL CONSULTANTS	381	(58)	over	(70)	over	(180)	over	204	637	(433)	over
PAYMENT TO CONTRACTORS	12,865	1,404	under	1,814	under	382	under	8,243	8,052	191	under
FINANCING CHARGES											
I.T. EQUIPMENT LEASING-CONTRACT	152	1	under	2	under	(2)	over	36	57	(21)	over
INTEREST ON REVENUE BALANCES	2	1	under	1	under	1	under	1	0	1	under
FINANCING CHARGES	154	2	under	3	under	(1)	over	37	57	(20)	over

South Lanarkshire Council

Housing & Technical Resources - Total

Expenditure / Income Variance Trends 2023/24

	REVISED ANNUAL BUDGET 2023/24	PERIOD 6 VARIANCE AMOUNT	Over/ Under	PERIOD 7 VARIANCE AMOUNT	Over/ Under	PERIOD 9 VARIANCE AMOUNT	Over/ Under	PERIOD 10 ESTIMATE TO DATE	PERIOD 10 ACTUAL TO DATE	PERIOD 10 VARIANCE AMOUNT	Over/ Under
TOTAL EXPENDITURE	113,310	1,908	under	2,546	under	419	under	78,378	78,037	341	under
INCOME											
CONTRIBUTIONS FROM OTHER BODIES	(1,166)	3	over rec	(11)	under rec	0	-	(400)	(443)	43	over rec
SALES - DEPARTMENTS OF THE AUTHORITY	(460)	0	-	0	-	0	-	0	0	0	-
FEES AND CHARGES - GENERAL	(580)	(7)	under rec	(16)	under rec	89	over rec	(404)	(493)	89	over rec
FEES AND CHARGES - DEPARTMENTS OF THE A	(48)	0	-	0	-	0	-	0	0	0	-
RENTAL INCOME	(4,775)	(167)	under rec	(164)	under rec	(218)	under rec	(3,827)	(3,634)	(193)	under rec
HOUSE RENTS	(5,967)	32	over rec	30	over rec	171	over rec	(4,220)	(4,409)	189	over rec
OTHER INCOME	(3,057)	0	-	(20)	under rec	(109)	under rec	(1,946)	(1,758)	(188)	under rec
REALLOCATION OF CENTRAL SUPPORT COSTS	(876)	0	-	0	-	0	-	0	0	0	-
REALLOCATION OF SUPPORT COSTS	(1,629)	0	-	0	-	0	-	(238)	(247)	9	over rec
RECOVERY FROM CAPITAL	(33,368)	(3,972)	under rec	(4,426)	under rec	(2,797)	under rec	(16,982)	(13,964)	(3,018)	under rec
RECHARGES - DEPARTMENTS OF AUTHORITY	(43,792)	2,280	over rec	2,061	over rec	2,445	over rec	(26,417)	(29,145)	2,728	over rec
MANUAL RECHARGES - DEPARTMENTS OF AUTHORITY	0	(77)	under rec	0	-	0	-	0	0	0	-
INCOME	(95,718)	(1,908)	under rec	(2,546)	under rec	(419)	under rec	(54,434)	(54,093)	(341)	under rec
NET EXPENDITURE	17,592	0	-	0	-	0	-	23,944	23,944	0	-

Appendix E

Housing and Technical Resources - HRA Variance Analysis 2023/24 (Period 10)

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Property Costs	(4,406k) over	Repairs and Maintenance - Internal and External Contractor - (4,824k) over	HRA	The overspend reflects the current demand for repairs and continuing high cost and volume of voids. The position includes a recharge for recovery of costs from chargeable services.
		Housing – Rent Write off Unlet Periods/Bad Periods – 527k under	HRA	The net underspend reflects a lower than anticipated level of bad debt provision. During the year collection rates for rental income have been better than forecast, which is due in part to schemes such as the tenancy sustainment fund mitigating the overall level of debt.
		Fixtures & Fittings – (110k) over	HRA	This budget is demand led and the overspend reflects the increased demand during the year.
Income	(1,962k) under recovered	House Rents - 430k 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 – (2,369k) under recovered	HRA	The budget assumes a level of transfer from reserves, due to the current net underspend across the service. This is mainly as a result of the before mentioned recovery of costs from chargeable services.

South Lanarkshire Council

Housing & Technical Resources - HRA

Expenditure / Income Variance Trends 2023/24

	REVISED ANNUAL BUDGET 2022/23	PERIOD 6 VARIANCE AMOUNT	Over/ Under	PERIOD 7 VARIANCE AMOUNT	Over/ Under	PERIOD 9 VARIANCE AMOUNT	Over/ Under	PERIOD 10 ESTIMATE TO DATE	PERIOD 10 ACTUAL TO DATE	PERIOD 10 VARIANCE AMOUNT	Over/ Under
EMPLOYEE COSTS											
APT & C BASIC	11,776	(49)	over	(61)	over	15	under	8,600	8,609	(9)	over
APT & C OVERTIME	78	10	under	12	under	3	under	56	55	1	under
APT & C SUPERANNUATION	2,097	(46)	over	(60)	over	(72)	over	1,524	1,603	(79)	over
APT & C NIC	1,120	29	under	30	under	20	under	814	790	24	under
TRAVEL AND SUBSISTANCE	28	10	under	12	under	15	under	20	4	16	under
OTHER EMPLOYEE COSTS	0	(1)	over	(1)	over	(1)	over	0	1	(1)	over
PENSION INCREASES	211	(5)	over	(8)	over	(13)	over	153	168	(15)	over
ADDITIONAL PENSION COSTS	0	(6)	over	(6)	over	(6)	over	0	6	(6)	over
EMPLOYEE COSTS	15,310	(58)	over	(82)	over	(39)	over	11,167	11,236	(69)	over

South Lanarkshire Council

Housing & Technical Resources - HRA

Expenditure / Income Variance Trends 2023/24

	REVISED ANNUAL BUDGET 2022/23	PERIOD 6 VARIANCE AMOUNT	Over/ Under	PERIOD 7 VARIANCE AMOUNT	Over/ Under	PERIOD 9 VARIANCE AMOUNT	Over/ Under	PERIOD 10 ESTIMATE TO DATE	PERIOD 10 ACTUAL TO DATE	PERIOD 10 VARIANCE AMOUNT	Over/ Under
PROPERTY COSTS											
RATES	105	0	-	36	under	36	under	105	69	36	under
SCOTTISH WATER - UNMETERED CHARGES	4	2	under	2	under	3	under	3	0	3	under
SCOTTISH WATER - METERED CHARGES	8	(2)	over	(2)	over	(6)	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	(9)	over	(9)	over	(15)	over	0	15	(15)	over
PROPERTY INSURANCE	1,484	0	-	0	-	0	-	1,484	1,484	0	-
SECURITY COSTS	55	7	under	10	under	0	-	3	3	0	-
GROUND MAINTENANCE	4,625	0	-	0	-	0	-	4,255	4,255	0	-
REPAIRS & MAINTENANCE - INTERNAL CONTRACT	35,777	(463)	over	(1,046)	over	(4,306)	over	20,671	25,419	(4,748)	over
REPAIRS & MAINTENANCE - EXTERNAL CONTRACT	877	8	under	27	under	(33)	over	608	684	(76)	over
HOUSING - RENT FREE ACCOMMODATION	155	0	-	0	-	(68)	over	116	191	(75)	over
GAS MAINTENANCE COSTS	0	0	-	0	-	0	-	0	0	0	-
HOUSING - RENT W/O UNLET PERIODS	2,445	0	-	0	-	(221)	over	1,853	2,104	(251)	over
HOUSING - RENT W/O BAD PERIODS	2,456	0	-	0	-	714	under	1,324	546	778	under
ASBESTOS	139	17	under	19	under	41	under	102	64	38	under
FIXED ELECTRICAL	0	(1)	over	(1)	over	(2)	over	0	2	(2)	over
BOILER PLANT SERVICING	0	0	-	0	-	0	-	0	0	0	-
ELECTRICITY - CONTRACT	1,358	0	-	0	-	0	-	637	637	0	-
GAS	436	(17)	over	6	under	0	-	244	266	(22)	over
HEATING OIL	54	8	under	9	under	12	under	38	26	12	under
SOLID FUEL	3	1	under	2	under	2	under	2	0	2	under
FIXTURE & FITTINGS	58	0	-	0	-	(105)	over	42	152	(110)	over
JANITOR SERVICE	74	4	under	10	under	21	under	57	30	27	under
CLEANING CONTRACT	468	(123)	over	(123)	over	0	-	468	428	40	under
CLEANING MATERIALS	60	0	-	0	-	0	-	17	17	0	-
WINDOW CLEANING	16	0	-	2	under	2	under	11	9	2	under
PEST CONTROL	122	0	-	0	-	(15)	over	97	111	(14)	over
REFUSE UPLIFT	0	(15)	over	(18)	over	(24)	over	0	24	(24)	over
REMOVAL & STORAGE COSTS	14	(1)	over	(1)	over	(1)	over	10	11	(1)	over
OTHER PROPERTY COSTS	34	(6)	over	(5)	over	(1)	over	25	25	0	-
PROPERTY COSTS	50,929	(590)	over	(1,082)	over	(3,966)	over	32,177	36,583	(4,406)	over

South Lanarkshire Council

Housing & Technical Resources - HRA

Expenditure / Income Variance Trends 2023/24

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SUPPLIES AND SERVICES											
COMPUTER EQUIPMENT PURCHASE	473	0	-	0	-	0	-	364	364	0	-
COMPUTER EQUIPMENT RENTAL	0	0	-	0	-	(11)	over	0	11	(11)	over
I.T. EQUIPMENT MAINT-CONTRACT	75	0	-	0	-	0	-	63	63	0	-
EQUIPMENT, APPARATUS AND TOOLS	13	(1)	over	0	-	(1)	over	10	11	(1)	over
ADAPTATIONS FOR CLIENTS	0	0	-	0	-	0	-	0	0	0	-
FURNITURE - OFFICE	10	0	-	1	under	1	under	7	5	2	under
FURNITURE - GENERAL	0	0	-	(1)	over	(1)	over	0	1	(1)	over
MATERIALS, APPARATUS AND EQUIPMENT	0	(1)	over	(1)	over	(2)	over	0	3	(3)	over
FOODSTUFFS - GENERAL	6	0	-	(1)	over	(2)	over	4	8	(4)	over
PROTECTIVE CLOTHING & UNIFORMS	12	3	under	3	under	4	under	9	6	3	under
LAUNDRY COSTS	16	(2)	over	(1)	over	0	-	12	11	1	under
OTHER SUPPLIES AND SERVICES	33	2	under	1	under	(3)	over	32	35	(3)	over
HEALTH AND SAFETY	15	4	under	6	under	6	under	11	7	4	under
CATERING - CONTRACT	0	(1)	over	(1)	over	(1)	over	0	1	(1)	over
SUPPLIES AND SERVICES	653	4	under	6	under	(10)	over	512	526	(14)	over
TRANSPORT AND PLANT											
POOL CAR RECHARGE - RENTAL CHARGE	26	2	under	4	under	7	under	9	10	(1)	over
POOL CAR RECHARGE - FUEL	6	2	under	3	under	4	under	4	0	4	under
POOL CAR RECHARGE - ADDITIONAL CHARGES	1	0	-	1	under	1	under	1	0	1	under
OTHER TRANSPORT COSTS	0	0	-	0	-	(5)	over	0	5	(5)	over
FLEET SERVICE CHARGES VEHICLE MAINTENANCE	23	2	under	3	under	(6)	over	23	21	2	under
FLEET SERVICE CHARGES LEASING	72	(4)	over	0	-	6	under	50	45	5	under
FLEET SERVICE CHARGES HIRED VEHICLES	34	13	under	16	under	21	under	0	0	0	-
FLEET SERVICE CHARGES CONTRACT HIRE	0	(1)	over	(3)	over	(7)	over	0	8	(8)	over
FLEET SERVICE CHARGES ROAD FUND LICENCES/	8	1	under	2	under	2	under	6	3	3	under
FLEET SERVICE CHARGES FUEL	22	0	-	2	under	2	under	15	11	4	under
STORAGE	4	2	under	2	under	3	under	3	0	3	under
TRANSPORT AND PLANT	196	17	under	30	under	9	under	111	103	8	under

South Lanarkshire Council

Housing & Technical Resources - HRA

Expenditure / Income Variance Trends 2023/24

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ADMINISTRATION											
PRINTING AND STATIONERY	61	0	-	0	-	0	-	55	55	0	-
BULK PRINTING	52	0	-	0	-	0	-	0	0	0	-
TELEPHONES	73	23	under	11	under	(5)	over	36	51	(15)	over
MOBILE PHONES	27	10	under	12	under	3	under	18	14	4	under
ADVERTISING - OTHER	12	5	under	6	under	8	under	9	0	9	under
POSTAGES/COURIERS	132	(12)	over	(11)	over	0	-	128	128	0	-
SMS MESSAGING	0	(4)	over	(4)	over	(4)	over	0	4	(4)	over
MEMBERSHIP FEES/SUBSCRIPTIONS	38	(5)	over	(2)	over	(13)	over	28	38	(10)	over
MEDICAL COSTS	25	(2)	over	(2)	over	(2)	over	18	19	(1)	over
LEGAL EXPENSES	61	(1)	over	2	under	3	under	43	35	8	under
PETTY OUTLAYS	4	2	under	2	under	3	under	3	0	3	under
HOSPITALITY / CIVIC RECOGNITION	0	(4)	over	(4)	over	(7)	over	0	7	(7)	over
GIRO BANK AGENCY FEES	9	5	under	6	under	7	under	8	0	8	under
PAYPOINT AGENCY FEES	28	(3)	over	(4)	over	(4)	over	19	24	(5)	over
INTERNET AGENCY FEES	6	3	under	3	under	4	under	4	0	4	under
OTHER ADMIN COSTS	15	(7)	over	(6)	over	(11)	over	11	24	(13)	over
CONFERENCES - OFFICIALS	7	3	under	3	under	3	under	5	2	3	under
INTERNAL SUPPORT SERVICES ALLOCATION	5,020	0	-	0	-	0	-	0	0	0	-
ADMINISTRATION	5,570	13	under	12	under	(15)	over	385	401	(16)	over
PAYMENT TO OTHER BODIES											
OTHER COMMITTEES OF THE AUTHORITY	2,909	0	-	0	-	0	-	1,503	1,503	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	(23)	over	(100)	over	(6)	over	32	38	(6)	over
PRIVATE INDIVIDUALS - GENERAL	0	(40)	over	(40)	over	0	-	0	0	0	-
PAYMENT TO OTHER BODIES	2,974	(63)	over	(140)	over	(6)	over	1,545	1,551	(6)	over
PAYMENT TO CONTRACTORS											
PAYMENT TO PRIVATE CONTRACTOR	80	0	-	0	-	0	-	64	64	0	-
PAYMENT TO EXTERNAL CONSULTANTS	20	0	-	0	-	0	-	0	0	0	-
PAYMENT TO CONTRACTORS	100	0	-	0	-	0	-	64	64	0	-

South Lanarkshire Council

Housing & Technical Resources - HRA

Expenditure / Income Variance Trends 2023/24

	REVISED ANNUAL BUDGET 2022/23	PERIOD 6 VARIANCE AMOUNT	Over/ Under	PERIOD 7 VARIANCE AMOUNT	Over/ Under	PERIOD 9 VARIANCE AMOUNT	Over/ Under	PERIOD 10 ESTIMATE TO DATE	PERIOD 10 ACTUAL TO DATE	PERIOD 10 VARIANCE AMOUNT	Over/ Under
FINANCING CHARGES											
INTEREST-DEBT CHARGES	17,953	0	-	0	-	5,845	under	6,495	0	6,495	under
DEPRECIATION-CAP CHARGES	0	0	-	0	-	0	-	0	30	(30)	over
I.T. EQUIPMENT LEASING-CONTRACT	67	0	-	0	-	0	-	5	5	0	-
CFCR	27,162	(19)	over	0	-	0	-	25,162	25,162	0	-
INTEREST ON REVENUE BALANCES	(67)	0	-	0	-	0	-	0	0	0	-
FINANCING CHARGES	45,115	(19)	over	0	-	5,845	under	31,662	25,197	6,465	under
TOTAL EXPENDITURE	120,847	(696)	over	(1,256)	over	1,818	under	77,623	75,661	1,962	under
INCOME											
SALES - DEPARTMENTS OF THE AUTHORITY	(885)	0	-	0	-	0	-	(829)	(829)	0	-
FEES AND CHARGES - GENERAL	(4,547)	0	-	0	-	0	-	(1,785)	(1,785)	0	-
RENTAL INCOME	(449)	0	-	0	-	0	-	0	0	0	-
HOUSE RENTS	(104,668)	193	over rec	250	over rec	390	over rec	(74,174)	(74,604)	430	over rec
LOCK UP RENTS	(2,679)	(26)	under rec	(26)	under rec	(39)	under rec	(1,922)	(1,970)	48	over rec
INSURANCE RECOVERIES	(250)	0	-	0	-	42	over rec	0	(42)	42	over rec
OTHER INCOME	(1,745)	0	-	0	-	(118)	under rec	(1,047)	(934)	(113)	under rec
REALLOCATION OF SUPPORT COSTS	(717)	0	-	0	-	0	-	0	0	0	-
YEAR END T/FER TO BALANCE SHEET	(4,907)	529	over rec	1,032	over rec	(2,093)	under rec	(3,118)	(749)	(2,369)	under rec
INCOME	(120,847)	696	over rec	1,256	over rec	(1,818)	under rec	(82,875)	(80,913)	(1,962)	under rec
NET EXPENDITURE	0	0	-	0	-	0	-	(5,252)	(5,252)	0	-

South Lanarkshire Council

Revenue Budget Monitoring Statement

Period Ended 28 December 2023 (No 10)

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 28/12/23	Actual to Period 10 28/12/23	Variance 28/12/23
£m	£m	£m	£m	£m	£m
6.686	6.501	0.185	4.704	4.455	0.249 under
48.943	49.233	(0.290)	35.974	36.340	(0.366) over
182.252	182.252	0.000	115.961	115.961	0.000
1.441	1.336	0.105	1.534	1.417	0.117 under
239.322	239.322	0.000	158.173	158.173	0.000

Social Work Resources Variance Analysis 2023/24 (Period 10)

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Employee Costs	885k under	Admin & Clerical Staff – 451k under	Performance and Support – 239k under	The underspends relate to staffing vacancies which are being filled.
			Adult and Older People – 132k 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 - (754k) over	Children and Families – (81k) over	This overspend is a result of turnover being less than anticipated to date.
			Adult and Older People – (659k) 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 – 108k under	This is a result of vacancies which are actively being recruited.

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Employee Costs (cont)		Basic Grade Social Workers – 1,173k under	Children and Families - 936k under	This is a result of vacancies which are actively being recruited.
			Adult and Older People – 148k under	This is a result of vacancies which are actively being recruited.
			Justice – 77k under	This is a result of vacancies which are actively being recruited.
		Hospital Social Workers – (127k) over	Adult and Older People – (93k) 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
		Home Carers – 136k under	Adult and Older People – 133k under	This underspend is due to the cost of superannuation being less than budgeted.
		<u>Additional Pension Costs – (63k) over</u>	<u>Adult and Older People – (60k) over</u>	<u>This overspend is attributable to payments in lieu of notice / ill health retirals and is offset by underspends in basic pay.</u>
Property Costs	182k under	Rent – (65k) over	Adult and Older People – (81k) over	This overspend has arisen from an increase in rent costs.

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Property Costs (cont)		<u>Electricity – Contract – 105k under</u>	<u>Adult and Older People – 105k under</u>	<u>The underspend is due to costs being less than budget.</u>
		<u>Gas – 121k under</u>	<u>Adult and Older People – 121k under</u>	<u>The underspend is due to costs being less than budget.</u>
		<u>Cleaning and Janitorial Supplies and Equipment – 82k under</u>	<u>Adult and Older People – 84k under</u>	<u>Increased cleaning standards are required after covid however these costs have been lower than expected.</u>
Supplies and Services	(242k) over	Aids & Adaptations – (249k) over	Adult and Older People – (246k) over	This overspend relates to the additional demand for equipment.
Transport and Plant	(165k) over	Other Transport Costs – (162k) over	Children and Families – (82k) over	This reflects the commitments in respect of transporting children to and from school or respite.
			<u>Adult and Older People – (77k) over</u>	<u>This overspend is a result of the increased cost of taxi provision for services.</u>

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Transport and Plant (cont)		Fleet Service Charges – Vehicle Maintenance – (80k) over	Adult and Older People – (67k) over	This overspend relates to leasing charges for vehicles within Home Care required to deliver the service.
Administration	(126k) over	Legal Expenses – (73k) over	Children and Families – (70k) over	The overspend relates to contested guardianship/adoption.
Payment to Other Bodies	(1k) over	Payment to Voluntary Organisations – 193k under	Children and Families – 92k under	This underspend relates to Supported Accommodation which is being used to fund pressures elsewhere within the Service.
			<u>Adult and Older People – 119k under</u>	<u>The underspend is a result of a timing adjustment and will be reduced by year end.</u>
		Payment to Other Bodies – 173k under	Children and Families – 185k under	This is a temporary funding solution due to service changes and is required in full next financial year.
		Private Individuals – General – 90k under	Children and Families – 93k under	The underspend relates to the Supported Carer and short break service where recruitment for the service is ongoing.
		Social Work – Foster Parents – (258k) over	Children and Families – (258k) over	This overspend is a result of the continuing requirement for children's external foster placements.

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Payment to Other Bodies (cont)		<u>Direct Payments – (197k) over</u>	<u>Adult and Older People – (197k) over</u>	<u>This overspend is due to an increase in demand for Direct Payments, under Self Directed Support legislation.</u>
Payment to Contractors	(935k) over	<p>Payment to Private Contractor – Default – 186k under</p> <p>Long Term Care – (364k) over</p> <p><u>CET Allocations – Home Care - (955k) over</u></p> <p>Respite – 142k under</p> <p>Home Support – 302k under</p>	<p>Adult and Older People – 186k under</p> <p>Children and Families - (892k) over</p> <p>Adult and Older People – 528k under</p> <p><u>Adult and Older People – (957k) over</u></p> <p>Adult and Older People – 191k under</p> <p>Adult and Older People – 302k under</p>	<p>This underspend is attributable to commissioning and procurement savings arising from service reviews.</p> <p>This overspend is a result of the continuing requirement for children's residential external school placements.</p> <p>This underspend relates to Care Homes based on current commitments.</p> <p><u>This overspend reflects the current demand for the external home care service.</u></p> <p>This underspend is funding the overspend within the Respite budget below. These budgets are managed as one.</p> <p>This underspend is a result of transitional funding being less than required in year. The funding is required in full next financial year.</p>

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Payment to Contractors (cont)		Respite awaiting long term care – (180k) over	Adult and Older People – (180k) over	This overspend is being funded from the underspend within the Respite budget above. These budgets are managed as one.
		<u>Day Related Activities Including Residential Placements – (56k) over</u>	<u>Adult and Older People – (56k) over</u>	<u>This overspend reflects the timing of spend on day services.</u>
Transfer Payments	(102k) over	Direct Assistance – (85k) over	Children and Families – (67k) over	This overspend relates to the payment of kinship care allowances where demand is increasing.
Income	507k over recovered.	Contributions from Other Bodies – 215k over recovered.	Children and Families – 215k over recovered.	This is due to funding received being greater than budgeted in respect of Unaccompanied Asylum-Seeking Children and Care Leavers due to an increase in numbers.
		Fees and Charges General – 217k over recovered.	Adult and Older People – 217k over recovered.	This over recovery relates to non-recurring income received in respect of recovery of prior year care costs from service users.
		Charges to Health Board – 62k over recovered	Adult and Older People – 58k over recovered	This is a non-recurring over recovery of funding.

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

South Lanarkshire Council

Social Work Resources - Total

Expenditure / Income Variance Trends 2023/2024

	REVISED ANNUAL BUDGET SLC 23/24 2	PERIOD 6 VARIANCE AMOUNT	Over/ Under	PERIOD 7 VARIANCE AMOUNT	Over/ Under	PERIOD 9 VARIANCE AMOUNT	Over/ Under	PERIOD 10 ESTIMATE TO DATE	PERIOD 10 ACTUAL TO DATE	PERIOD 10 VARIANCE AMOUNT	Over/ Under
EMPLOYEE COSTS											
TEACHERS OVERTIME	0	0		0		(1)	over	0	1	(1)	over
ADMIN & CLERICAL STAFF - APT&C BASIC	5,714	347	under	410	under	491	under	4,153	3,611	542	under
ADMIN & CLERICAL STAFF - APT&C OVERTIME	0	(68)	over	(91)	over	(125)	over	0	136	(136)	over
ADMIN & CLERICAL STAFF - APT&C SUPERANNUATION	1,000	46	under	47	under	48	under	727	672	55	under
ADMIN & CLERICAL STAFF - APT&C NIC	412	(4)	over	(18)	over	(11)	over	299	309	(10)	over
MANAGERIAL SUPPORT SPECIALIST STAFF BASIC	24,276	63	under	81	under	(102)	over	17,604	17,717	(113)	over
MANAGERIAL SUPPORT SPECIALIST STAFF OVERTIME	150	(312)	over	(349)	over	(503)	over	98	569	(471)	over
MANAGERIAL SUPPORT SPECIALIST STAFF SUPERANNUATION	4,503	(18)	over	(24)	over	(41)	over	3,262	3,314	(52)	over
MANAGERIAL SUPPORT SPECIALIST STAFF NIC	2,555	(50)	over	(74)	over	(104)	over	1,849	1,967	(118)	over
BASIC GRADE SOCIAL WORKERS BASIC	12,070	477	under	505	under	814	under	8,956	7,990	966	under
BASIC GRADE SOCIAL WORKERS OVERTIME	44	(19)	over	(10)	over	(26)	over	24	56	(32)	over
BASIC GRADE SOCIAL WORKERS SUPERANNUATION	2,261	67	under	81	under	117	under	1,639	1,505	134	under
BASIC GRADE SOCIAL WORKERS NIC	1,328	51	under	61	under	94	under	961	856	105	under
HOSPITAL SOCIAL WORKERS BASIC	449	(39)	over	(53)	over	(81)	over	326	419	(93)	over
HOSPITAL SOCIAL WORKERS OVERTIME	0	(9)	over	(9)	over	(10)	over	0	12	(12)	over
HOSPITAL SOCIAL WORKERS SUPERANNUATION	87	(4)	over	(6)	over	(8)	over	63	72	(9)	over
HOSPITAL SOCIAL WORKERS NIC	46	(5)	over	(7)	over	(10)	over	33	46	(13)	over
INSTRUCTORS BASIC	1,327	208	under	248	under	18	under	965	948	17	under
INSTRUCTORS OVERTIME	0	1	under	2	under	0		0	0	0	
INSTRUCTORS SUPERANNUATION	246	28	under	32	under	5	under	179	174	5	under
INSTRUCTORS NIC	126	16	under	20	under	6	under	92	85	7	under
CARE STAFF - APT&C BASIC	18,764	342	under	472	under	195	under	13,673	13,364	309	under
CARE STAFF - APT&C OVERTIME	815	(169)	over	(197)	over	(277)	over	480	793	(313)	over
CARE STAFF - APT&C SUPERANNUATION	3,315	(7)	over	(11)	over	(24)	over	2,409	2,444	(35)	over
CARE STAFF - APT&C NIC	1,888	(56)	over	(8)	over	33	under	1,370	1,323	47	under
HOME CARERS BASIC	27,809	(2,364)	over	(2,562)	over	(22)	over	20,048	20,054	(6)	over
HOME CARERS OVERTIME	1,977	(204)	over	(262)	over	(57)	over	1,201	1,261	(60)	over
HOME CARERS SUPERANNUATION	5,038	(69)	over	(334)	over	190	under	3,631	3,438	193	under
HOME CARERS NIC	2,840	(378)	over	(423)	over	6	under	2,047	2,038	9	under
TRAVEL AND SUBSISTENCE	374	(16)	over	(12)	over	(11)	over	229	232	(3)	over
OTHER EMPLOYEE COSTS	562	(81)	over	(129)	over	23	under	437	413	24	under
PENSION INCREASES	328	10	under	13	under	(3)	over	246	234	12	under
ADDITIONAL PENSION COSTS	0	(24)	over	(26)	over	(38)	over	0	63	(63)	over
EMPLOYEE COSTS	120,304	(2,240)	over	(2,633)	over	586	under	87,001	86,116	885	under

South Lanarkshire Council

Social Work Resources - Total

Expenditure / Income Variance Trends 2023/24 2

	REVISED ANNUAL BUDGET SLC 23/24 2	PERIOD 6 VARIANCE AMOUNT	Over/ Under	PERIOD 7 VARIANCE AMOUNT	Over/ Under	PERIOD 9 VARIANCE AMOUNT	Over/ Under	PERIOD 10 ESTIMATE TO DATE	PERIOD 10 ACTUAL TO DATE	PERIOD 10 VARIANCE AMOUNT	Over/ Under
PROPERTY COSTS											
RATES	384	7	under	(1)	over	(7)	over	366	381	(15)	over
SCOTTISH WATER - UNMETERED CHARGES	44	4	under	5	under	11	under	18	2	16	under
SCOTTISH WATER - METERED CHARGES	170	(3)	over	(5)	over	(7)	over	96	100	(4)	over
RENT	495	1	under	2	under	(36)	over	430	495	(65)	over
PROPERTY INSURANCE	293	1	under	1	under	(3)	over	288	290	(2)	over
SECURITY COSTS	3	0		(1)	over	(1)	over	2	3	(1)	over
GROUND MAINTENANCE	3	1	under	2	under	2	under	2	0	2	under
REPAIRS & MAINTENANCE - INTERNAL CONTRACTOR	0	(12)	over	(8)	over	(23)	over	0	25	(25)	over
REPAIRS & MAINTENANCE - INT. CONTRACTOR	0	0		4	under	0		0	0	0	
LIFE CYCLE MAINTENANCE	0	(5)	over	(5)	over	(5)	over	0	5	(5)	over
REPAIRS & MAINTENANCE - EXTERNAL CONTRACTOR	63	(8)	over	(15)	over	(10)	over	27	40	(13)	over
ELECTRICITY - CONTRACT	914	(10)	over	(20)	over	(8)	over	529	424	105	under
ELECTRICITY - NON CONTRACT	0	(98)	over	0		0		0	0	0	
GAS	1,135	104	under	7	under	8	under	566	445	121	under
CLEANING CONTRACT	357	3	under	1	under	(15)	over	356	375	(19)	over
CLEANING AND JANITORIAL SUPPLIES AND EQUIPMENT	328	8	under	11	under	15	under	224	142	82	under
HEALTH & HYGIENE MATERIALS	90	(4)	over	(19)	over	(17)	over	70	82	(12)	over
WINDOW CLEANING	12	(1)	over	(1)	over	0		8	8	0	
PEST CONTROL	1	0		0		0		0	0	0	
REFUSE UPLIFT	41	1	under	1	under	4	under	31	26	5	under
REMOVAL & STORAGE COSTS	5	(1)	over	3	under	4	under	5	1	4	under
OTHER PROPERTY COSTS	196	9	under	10	under	4	under	62	54	8	under
PROPERTY COSTS	4,534	(3)	over	(28)	over	(84)	over	3,080	2,898	182	under

South Lanarkshire Council

Social Work Resources - Total

Expenditure / Income Variance Trends 2023/24 2

	REVISED ANNUAL BUDGET SLC 23/24 2	PERIOD 6 VARIANCE AMOUNT	Over/ Under	PERIOD 7 VARIANCE AMOUNT	Over/ Under	PERIOD 9 VARIANCE AMOUNT	Over/ Under	PERIOD 10 ESTIMATE TO DATE	PERIOD 10 ACTUAL TO DATE	PERIOD 10 VARIANCE AMOUNT	Over/ Under
SUPPLIES AND SERVICES											
COMPUTER EQUIPMENT PURCHASE	717	(14)	over	(25)	over	(195)	over	529	500	29	under
COMPUTER EQUIPMENT MAINTENANCE	52	0		7	under	23	under	17	9	8	under
I.T. EQUIPMENT MAINT-CONTRACT	233	5	under	5	under	7	under	25	17	8	under
I.T. ELECTRONIC MESSAGING	238	2	under	2	under	4	under	2	0	2	under
EQUIPMENT, APPARATUS AND TOOLS	131	20	under	23	under	25	under	79	52	27	under
SMALL TOOLS	4	0		(1)	over	0		3	3	0	
AIDS & ADAPTIONS	1,981	(151)	over	(157)	over	(183)	over	1,327	1,576	(249)	over
SUPPLIES FOR CLIENTS	385	6	under	7	under	30	under	224	196	28	under
FURNITURE - OFFICE	24	(12)	over	(11)	over	(15)	over	24	39	(15)	over
FURNITURE - GENERAL	15	(11)	over	(13)	over	(10)	over	15	29	(14)	over
FURNISHINGS (INCL. CROCKERY & LINEN)	18	6	under	5	under	(1)	over	13	9	4	under
MATERIALS	11	(4)	over	(2)	over	(3)	over	8	10	(2)	over
WILDLIFE AND FLORA	0	(1)	over	(1)	over	0		0	0	0	
MATERIALS, APPARATUS AND EQUIPMENT	0	(10)	over	(12)	over	(15)	over	0	16	(16)	over
PUBLICATIONS, JOURNALS, NEWSPAPERS ETC	0	0		(1)	over	(3)	over	0	3	(3)	over
PROVISIONS - GENERAL	178	5	under	10	under	(22)	over	84	149	(65)	over
FOOD PURCHASES WITHIN CONTRACT SERVICE	536	(9)	over	(2)	over	(5)	over	391	392	(1)	over
BEVERAGES	63	3	under	4	under	7	under	46	35	11	under
SCHOOL MILK	38	0		0		1	under	27	27	0	
PROTECTIVE CLOTHING & UNIFORMS	777	(23)	over	(18)	over	(39)	over	521	552	(31)	over
LAUNDRY COSTS	6	0		0		(1)	over	4	8	(4)	over
OTHER SUPPLIES AND SERVICES	51	3	under	5	under	(5)	over	36	37	(1)	over
CATERING - CONTRACT	413	29	under	32	under	22	under	378	345	33	under
CATERING - OUTWITH CONTRACT	64	19	under	15	under	7	under	26	18	8	under
DELIVERY CHARGE	0	(1)	over	(1)	over	(1)	over	0	1	(1)	over
BULK BUYING DISCOUNT	0	0		0		2	under	0	(2)	2	under
SUPPLIES AND SERVICES	5,935	(138)	over	(129)	over	(370)	over	3,779	4,021	(242)	over

South Lanarkshire Council

Social Work Resources - Total

Expenditure / Income Variance Trends 2023/2024

	REVISED ANNUAL BUDGET SLC 23/24 2	PERIOD 6 VARIANCE AMOUNT	Over/ Under	PERIOD 7 VARIANCE AMOUNT	Over/ Under	PERIOD 9 VARIANCE AMOUNT	Over/ Under	PERIOD 10 ESTIMATE TO DATE	PERIOD 10 ACTUAL TO DATE	PERIOD 10 VARIANCE AMOUNT	Over/ Under
TRANSPORT AND PLANT											
FLEET SERVICES - FUEL	0	(1)	over	(1)	over	(18)	over	0	1	(1)	over
POOL CAR CHARGES-RENTAL	136	(2)	over	(3)	over	(11)	over	104	121	(17)	over
POOL CAR CHARGES-FUEL	42	6	under	8	under	8	under	31	6	25	under
POOL CAR CHARGES-ADDITIONAL COSTS	7	3	under	4	under	4	under	5	1	4	under
OTHER TRANSPORT COSTS	792	(57)	over	(18)	over	(64)	over	255	417	(162)	over
INSURANCE	24	0		0		3	under	24	21	3	under
LICENCES	0	(1)	over	(1)	over	(1)	over	0	1	(1)	over
FLEET SERVICE CHARGES - VEHICLE MAINTENANCE	73	(12)	over	(5)	over	(126)	over	55	135	(80)	over
FLEET SERVICE CHARGES - ASSET MODIFICATIONS	0	(1)	over	(1)	over	(2)	over	0	2	(2)	over
FLEET SERVICE CHARGES - LEASING	530	(33)	over	(11)	over	(10)	over	364	380	(16)	over
FLEET SERVICE CHARGES - HIRED VEHICLES	24	(5)	over	8	under	7	under	19	6	13	under
FLEET SERVICE CHARGES - CONTRACT HIRE	4	0		(1)	over	(6)	over	3	14	(11)	over
FLEET SERVICE CHARGES - ROAD FUND LICENCES/MOT	29	(2)	over	7	under	(12)	over	26	37	(11)	over
FLEET SERVICE CHARGES - FUEL	357	31	under	60	under	30	under	289	246	43	under
FLEET SERVICE CHARGES - DRIVERS	2,665	165	under	165	under	65	under	2,665	2,620	45	under
HIRE OF EXTERNAL VEHICLES	7	3	under	3	under	4	under	5	0	5	under
HIRE OF EXTERNAL PLANT	0	(2)	over	(2)	over	0		0	0	0	
HIRE OF SKIPS	0	0		(1)	over	(1)	over	0	1	(1)	over
EXTERNAL TRANSPORT CONTRACT	0	(1)	over	0		0		0	0	0	
PUPIL TRANSPORT - OTHER	10	0		0		0		7	8	(1)	over
TRANSPORT AND PLANT	4,700	91	under	211	under	(130)	over	3,852	4,017	(165)	over
ADMINISTRATION											
PRINTING AND STATIONERY	101	(6)	over	(7)	over	(8)	over	70	75	(5)	over
TELEPHONES	206	9	under	7	under	0		147	147	0	
MOBILE PHONES	613	46	under	100	under	(17)	over	190	202	(12)	over
ADVERTISING - RECRUITMENT	4	0		0		0		0	0	0	
ADVERTISING - OTHER	12	3	under	3	under	5	under	9	2	7	under
POSTAGES/COURIERS	54	1	under	2	under	5	under	39	43	(4)	over
MEMBERSHIP FEES/SUBSCRIPTIONS	43	2	under	2	under	(1)	over	32	36	(4)	over
INSURANCE	27	0		0		0		27	27	0	
MEDICAL COSTS	26	(21)	over	(22)	over	(25)	over	18	46	(28)	over
LEGAL EXPENSES	297	(17)	over	(18)	over	(65)	over	208	281	(73)	over
HOSPITALITY / CIVIC RECOGNITION	7	(5)	over	(6)	over	(5)	over	5	10	(5)	over
OTHER ADMIN COSTS	86	0		(1)	over	9	under	29	26	3	under
CONFERENCES - OFFICIALS (incl associated costs)	4	1	under	1	under	2	under	2	0	2	under
TRAINING	40	(4)	over	(6)	over	(7)	over	13	20	(7)	over
INTERNAL SUPPORT SERVICES ALLOCATION	410	0		0		0		0	0	0	
ADMINISTRATION	1,930	9	under	55	under	(107)	over	789	915	(126)	over

South Lanarkshire Council

Social Work Resources - Total

Expenditure / Income Variance Trends 2023/24 2

	REVISED ANNUAL BUDGET SLC 23/24 2	PERIOD 6 VARIANCE AMOUNT	Over/ Under	PERIOD 7 VARIANCE AMOUNT	Over/ Under	PERIOD 9 VARIANCE AMOUNT	Over/ Under	PERIOD 10 ESTIMATE TO DATE	PERIOD 10 ACTUAL TO DATE	PERIOD 10 VARIANCE AMOUNT	Over/ Under
PAYMENT TO OTHER BODIES											
OTHER COMMITTEES OF THE AUTHORITY	15	0		0		0		15	15	0	
OTHER LOCAL AUTHORITIES	31	1	under	1	under	2	under	29	29	0	
GRANTS TO VOLUNTARY ORGANISATIONS	23	0		0		0		23	23	0	
PAYMENTS TO VOLUNTARY ORGANISATIONS	2,812	502	under	631	under	63	under	2,315	2,122	193	under
PAYMENTS TO OTHER BODIES	2,652	(29)	over	(29)	over	159	under	1,770	1,597	173	under
PAYMENTS TO HEALTH BOARD	1,458	0		38	under	42	under	147	105	42	under
PRIVATE INDIVIDUALS - GENERAL	1,144	67	under	74	under	124	under	741	651	90	under
SOCIAL WORK - FOSTER PARENTS	6,782	(151)	over	(148)	over	(197)	over	5,181	5,439	(258)	over
SOCIAL WORK - FOSTER PARENTS DISCRETIONARY PAYMENTS	94	(1)	over	(1)	over	1	under	65	65	0	
SOCIAL WORK - ADOPTION ALLOWANCES	775	(4)	over	0		(35)	over	760	804	(44)	over
DIRECT PAYMENTS	10,046	(89)	over	(7)	over	(5)	over	6,796	6,993	(197)	over
PAYMENT TO OTHER BODIES	25,832	296	under	559	under	154	under	17,842	17,843	(1)	over
PAYMENT TO CONTRACTORS											
PAYMENT TO TRADING SERVICES CONTRACTOR	0	(2)	over	(2)	over	(2)	over	0	0	0	
PAYMENT TO PRIVATE CONTRACTOR - DEFAULT	1,368	57	under	409	under	184	under	977	791	186	under
PAYMENT TO PRIVATE CONTRACTOR - LONG TERM CARE	67,669	1,140	under	1,402	under	(837)	over	51,177	51,541	(364)	over
PAYMENT TO PRIVATE CONTRACTOR - CET ALLOCATION - HOME CARE	31,897	640	under	(27)	over	0		19,114	20,069	(955)	over
PAYMENT TO PRIVATE CONTRACTOR - RESPIRE	2,686	47	under	125	under	145	under	1,564	1,422	142	under
PAYMENT TO PRIVATE CONTRACTOR - DAY CARE	1,086	(4)	over	1	under	7	under	52	55	(3)	over
PAYMENT TO PRIVATE CONTRACTOR - HOME SUPPORT	22,434	51	under	18	under	178	under	13,916	13,614	302	under
PAYMENT TO PRIVATE CONTRACTOR - FREE PERSONAL NURSING CARE	8,587	4	under	5	under	0		6,088	6,081	7	under
PAYMENT TO PRIVATE CONTRACTOR - RESPIRE AWAIT' LONG TERM CARE	0	(100)	over	(132)	over	(169)	over	0	180	(180)	over
PAYMENT TO PRIVATE CONTRACTOR - DAY RELATED ACTIVITIES INCL RESIDENTIAL PLACEMENTS	3,774	(16)	over	(6)	over	(6)	over	1,485	1,541	(56)	over
PAYMENT TO EXTERNAL CONSULTANTS / PROFESSIONAL SERVICES	110	2	under	2	under	3	under	83	97	(14)	over
SLC MANAGED	0	(5)	over	(9)	over	(15)	over	0	0	0	
PAYMENT TO CONTRACTORS	139,611	1,814	under	1,786	under	(512)	over	94,456	95,391	(935)	over
TRANSFER PAYMENTS											
DIRECT ASSISTANCE TO PERSONS	4,493	(30)	over	(35)	over	(83)	over	3,689	3,774	(85)	over
SECTION PAYMENTS	83	(7)	over	(4)	over	(17)	over	46	63	(17)	over
TRANSFER PAYMENTS	4,576	(37)	over	(39)	over	(100)	over	3,735	3,837	(102)	over

South Lanarkshire Council

Social Work Resources - Total

Expenditure / Income Variance Trends 2023/2024

	REVISED ANNUAL BUDGET SLC 23/24 2	PERIOD 6 VARIANCE AMOUNT	Over/ Under	PERIOD 7 VARIANCE AMOUNT	Over/ Under	PERIOD 9 VARIANCE AMOUNT	Over/ Under	PERIOD 10 ESTIMATE TO DATE	PERIOD 10 ACTUAL TO DATE	PERIOD 10 VARIANCE AMOUNT	Over/ Under
FINANCING CHARGES											
LEASING CHARGES - FINANCE	1	0		0		1	under	1	0	1	under
LEASING CHARGES - OPERATIONAL	0	0		0		(1)	over	0	1	(1)	over
I.T. EQUIPMENT LEASING-CONTRACT	401	0		0		(4)	over	27	30	(3)	over
FINANCING CHARGES	402	0		0		(4)	over	28	31	(3)	over
TOTAL EXPENDITURE	307,824	(208)	over	(218)	over	(567)	over	214,562	215,069	(507)	over
INCOME											
NON RELEVANT GOVERNMENT GRANT	(7,744)	14	over rec	22	over rec	36	over rec	(4,924)	(4,938)	14	over rec
RESOURCE TRANSFER INCOME FROM THE HEALTH BOARD	(25,085)	(1)	under rec	(6)	under rec	1	over rec	(18,814)	(18,814)	0	
CONTRIBUTIONS FROM OTHER BODIES	(670)	148	over rec	149	over rec	248	over rec	(505)	(720)	215	over rec
SALES - SALE OF MEALS	(14)	(1)	under rec	(2)	under rec	(1)	under rec	(10)	(9)	(1)	under rec
FEES AND CHARGES - GENERAL	(5,920)	54	over rec	22	over rec	306	over rec	(4,992)	(5,209)	217	over rec
FEES AND CHARGES - OTHER LOCAL AUTHORITIES	(656)	(9)	under rec	24	over rec	(7)	under rec	(103)	(126)	23	over rec
CHARGES TO HEALTH BOARDS	(27,515)	0		10	over rec	63	over rec	(26,886)	(26,948)	62	over rec
FEES AND CHARGES - OTHER BODIES	(18)	0		0		0		(18)	(18)	0	
FEES AND CHARGES - DEPARTMENTS OF THE AUTHORITY	(218)	(4)	under rec	(5)	under rec	(6)	under rec	(37)	0	(37)	under rec
RENTAL INCOME	(27)	0		0		38	over rec	(20)	(20)	0	
OTHER INCOME	(235)	7	over rec	4	over rec	(20)	under rec	(80)	(94)	14	over rec
REALLOCATION OF SUPPORT COSTS	(400)	0		0		0		0	0	0	
INCOME	(68,502)	208	over rec	218	over rec	658	over rec	(56,389)	(56,896)	507	over rec
NET EXPENDITURE	239,322	0		0		91	under	158,173	158,173	0	

