



Council Offices, Almada Street
Hamilton, ML3 0AA

Wednesday, 25 August 2021

Dear Councillor

Financial Resources Scrutiny Forum

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

Date: Thursday, 02 September 2021
Time: 14:00
Venue: By Microsoft Teams,

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

Yours sincerely

Cleland Sneddon
Chief Executive

Members

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

Substitutes

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

BUSINESS

1 Declaration of Interests

- 2 **Minutes of Previous Meeting** 3 - 10
Minutes of the meeting of the Financial Resources Scrutiny Forum held on 1 July 2021 submitted for approval as a correct record. (Copy attached)

Item(s) for Monitoring

- | | |
|--|----------|
| 3a Capital Budget Monitoring 2021/2022 - General Fund Capital Programme | 11 - 30 |
| Report dated 17 August 2021 by the Executive Director (Finance and Corporate Resources). (Copy attached) | |
| 3b Capital Budget Monitoring 2021/2022 - Housing Capital Programme | 31 - 38 |
| Report dated 17 August 2021 by the Executive Director (Finance and Corporate Resources). (Copy attached) | |
| 4 Revenue Budget Monitoring 2021/2022 | 39 - 50 |
| Report dated 25 August 2021 by the Executive Director (Finance and Corporate Resources). (Copy attached) | |
| 5 Revenue Budget Monitoring 2021/2022 - Detailed Resource Analysis | 51 - 108 |
| Report dated 25 August 2021 by the Executive Director (Finance and Corporate Resources). (Copy attached) | |

Urgent Business

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

For further information, please contact:-

Clerk Name: Carol Lyon

Clerk Telephone: 01698 455652

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

FINANCIAL RESOURCES SCRUTINY FORUM

2

Minutes of meeting held via Microsoft Teams on 1 July 2021

Chair:

Councillor Monique McAdams

Councillors Present:

Councillor Margaret Cowie (*substitute for Councillor Walter Brogan*), Councillor Mary Donnelly, Councillor Grant Ferguson, Councillor Eric Holford, Councillor Martin Lennon, Councillor Jared Wark

Councillors' Apologies:

Councillor Walter Brogan, Councillor Archie Buchanan, Councillor Janine Calikes

Attending:

Finance and Corporate Resources

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

Housing and Technical Resources

D Craig, Property Manager (Commercial)

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 6 May 2021 were submitted for approval as a correct record.

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

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

A report dated 15 June 2021 by the Executive Director (Finance and Corporate Resources) was submitted on the final outturn position of the General Fund Capital Programme 2020/2021 for the period 1 April 2020 to 31 March 2021.

The General Services Capital Programme for 2020/2021 totalled £80.648 million, which included budget for COVID-19 costs of £7.891 million. This reflected the programme agreed by the Executive Committee on 23 September 2020 and subsequent amendments made through regular monitoring reports throughout 2020/2021. On 28 April 2021, the Executive Committee agreed that the COVID-19 budget of £7.891 million be transferred to the General Fund Capital Programme for 2021/2022.

Total spend on the General Fund Capital Programme of £69.548 million was detailed in Appendix A to the report. This included £9.782 million on a project accelerated from the 2021/2022 programme for Spend to Save on previously leased assets. There could be potential to generate further savings in 2022/2023 by purchasing further assets. This would be dependent on availability of capital funding and assets which were due to be replaced.

2020/2021 spend incurred by Resources totalled £59.766 million which was a reduction of £3.3 million in the outturn shown at Period 12. The main reasons for the movement included the timing of spend on projects which would now spend in 2021/2022. The main projects that had underspent were detailed in Appendix 2 to the report.

Accounting regulations meant that adjustments were required to report spend correctly as either Capital or Revenue for the purposes of publishing the Annual Accounts. From reviewing the spend, £0.983 million of Capital spend required to be recorded as Revenue spend. Conversely, £1.957 million of Revenue spend required to be recorded as Capital. Those transfers meant that for the purpose of publishing the Annual Accounts only, there was Capital spend of £70.522 million.

Reflecting the spend made in 2020/2021 and the requirement for the balance of budget available to be carried forward to undertake approved projects, £11.100 million would be carried forward into 2021/2022.

The Forum decided: that the final outturn position on the 2020/2021 General Fund Capital Programme be noted.

[Reference: Minutes of 6 May 2021 (Paragraph 3a) and Minutes of the Executive Committee of 23 June 2021 (Paragraph 4)]

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

A report dated 15 June 2021 by the Executive Director (Finance and Corporate Resources) was submitted on the final outturn position of the Housing Capital Programme for the period 1 April 2020 to 31 March 2021.

The revised Housing Capital Programme for 2020/2021 totalled £48.172 million. Actual expenditure of £49.362 million had been achieved, as detailed in Appendix A. This was £1.190 million more than budget and was due to a combination of accelerated spend on the provision of additional housing supply, offset by an underspend on other Housing Investment Programme projects delayed by COVID-19.

Additional one-off income totalling £1.882 million had been received in relation to Renewable Heating Initiative/Feed in Tariffs, land sales and developer contributions. Due to the reduced level of spend, and, therefore, income received on Mortgage to Rent purchases of £0.184 million and Open Market Purchases of £0.900 million, the net impact was additional income of £0.798 million in 2020/2021.

Taking into account the year-end overspend position of £1.190 million and additional income of £0.798 million, there was a requirement to accelerate £0.392 million of funding from future years' Housing programmes into 2020/2021.

The Resource had reviewed the level of spend expected to be achievable from the 2021/2022 Capital Programme of £100.800 million. To accommodate the £0.392 million acceleration into 2020/2021 and to reflect the profile of expected spend in coming years, including the continuing uncertainty surrounding the impact of lockdown, the 2021/2022 programme would be reduced by £6.441 million, and the 2022/2023 programme increased by £6.049 million.

The Forum decided: that the final outturn position on the 2020/2021 Housing Capital Programme be noted.

[Reference: Minutes of 6 May 2021 (Paragraph 3b)]

4a Capital Budget Monitoring 2021/2022– General Fund Capital Programme

A report dated 15 June 2021 by the Executive Director (Finance and Corporate Resources) was submitted on the position of the General Fund Capital Programme 2020/2021 at 21 May 2021 (Period 2).

On 4 November 2020, the Executive Committee approved a base budget of £85.244 million for the General Fund Capital Programme for 2021/2022. Since then, further amendments had been approved which resulted in a revised budget of £85.066 million. This was a movement of £0.178 million from the original list of projects for 2021/2022. This included adjustments approved by the Executive Committee during 2020/2021, additional funded projects, accounting adjustments and the outcome of an exercise to identify anticipated level of spend for the year. The full programme of projects was detailed in Appendix A to the report, with the additional funded projects in Appendix B, as well as the detailed programme movement which was provided in Appendix C.

The programme spend and funding for the General Fund was summarised in Appendix E to the report.

As at 21 May 2021, expenditure amounted to £4.072 million. Capital Funding for the financial year 2021/2022 totalled £85.066 million and actual funding received to 21 May 2021 was £52.776 million.

The physical progress achieved with the General Fund Capital Programme 2021/2022 at 21 May 2021 was detailed in Appendices F to H of the report.

Councillor Donnelly requested further detail on the project at Bothwell Road park and requested clarity on the name of the park. Officers agreed to obtain details of the project, clarify the name of the park and feed back to Councillor Donnelly.

The Forum decided: that the position on the General Fund Capital Programme as at 21 May 2021 be noted.

[Reference: Minutes of the Executive Committee of 23 June 2021 (Paragraph 6)]

4b Capital Budget Monitoring 2021/2022 – Housing Capital Programme

A report dated 15 June 2021 by the Executive Director (Finance and Corporate Resources) was submitted on the position of the Housing Capital Programme 2020/2021 at 21 May 2021 (Period 2).

On 24 February 2021, the Council had approved a Housing Capital Programme for 2021/2022, including funding carried forward from previous years, which totalled £100.801 million.

As reported in the final outturn report for 2020/2021, the 2021/2022 programme would be reduced by £6.441 million to reflect the anticipated level of spend.

This gave a base budget for 2021/2022 of £94.360 million. Programmed funding for the year also totalled £94.360 million and was detailed, along with the funding sources in Appendix A to the report.

Budget for the period was £7.483 million and spend to 21 May 2021 was £7.483 million. Actual funding received at 21 May was £7.483 million.

The physical progress achieved with the Housing Capital Programme 2021/2022 at 21 May 2021 was detailed in Appendix B to the report.

Councillor Holford referred to the rise in cost of building materials and asked if grants would increase to cover the cost of projects. Officers would clarify with the officer who dealt with those grants and feed back to Councillor Holford.

The Forum decided: that the position on the Housing Capital Programme as at 21 May 2021 (Period 2) be noted.

[Reference: Minutes of Council of 24 February 2021 (Paragraph 3) and Minutes of the Executive Committee of 23 June 2021 (Paragraph 6)]

5 Revenue Budget Monitoring – 2020/2021

A report dated 23 June 2021 by the Executive Director (Finance and Corporate Resources) was submitted on the overall financial position of the Council's General Fund Revenue Account and the Housing Revenue Account for the period 1 April 2020 to 31 March 2021.

The Council's position for the year, including COVID-19 and all proposed transfers to reserves, was an underspend of £2.595 million.

The underspend position of £2.595 million was an improvement of £0.432 million since last reported to the Executive Committee on 28 April 2021. This was due to increased income from Council Tax of £0.272 million as well as reduced spend across Resources and centrally held budgets of £0.160 million. Details were provided in Appendix 2 to the report.

The final underspend of £2.595 million had now been confirmed and it was proposed that those monies be transferred to reserves for the following purposes:-

- ◆ replacement for Financial management, HR, Payroll, Purchasing and Procurement system at £1.000 million
- ◆ Committee Room audio-visual equipment upgrades at £0.150 million
- ◆ COVID-19 related expenditure in 2021/2022 at £1.445 million

Transfers at probable outturn were detailed in Appendix 3 to the report. The Resources' transfers to reserves were originally £10.574 million and were now £10.337 million, which was a reduction of £0.237 million. This reflected the increased spend achieved in year and meant that the revised transfers to reserves now totalled £24.626 million.

The additional transfers to reserves proposed at outturn totalled £12.942 million. This reflected the impact of COVID-19 on the Resources' ability to spend on commitments against specific streams of funding during the final part of the year. The carry forward of those monies in reserves allowed those committed areas of spend to be incurred in 2021/2022. The main reasons for Resources' transfer requests were summarised in the report and detailed in Appendix 4 to the report.

The overall outturn position included a commitment of £0.236 million within Social Work (Adult and Older People) and £0.585 million in Housing and Technical Resources in relation to the Integrated Joint Board (IJB). This reflected the proposal to allow the IJB to retain this non-recurring underspend within their reserves, earmarked for future care costs, as detailed in Appendix 2 to the report.

Appendix 5 detailed the COVID-19 cost of recovery in 2020/2021 across Resources with the funding used to manage this to a breakeven position. COVID-19 spend totalled £35.488 million which had been managed by using funding from the Scottish Government totalling £35.488 million. Taking this from the total COVID-19 funding available of £66.978 million, meant that there was £31.490 million to carry forward in 2021/2022. The COVID-19 carry forward of £31.490 million was split between specific funding totalling £14.291 million and general funding totalling £17.199 million.

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

Details of the variances across the Housing Revenue Account were provided in Appendix 6 to the report. The main variances were the net of an underspend on Property Costs and an under-recovery of income.

Councillor Ferguson requested further detail on the Committee Room audio-visual equipment upgrades. Following discussion around the audio-visual equipment and accessibility issues, it was agreed that officers would relay the concerns of members of the Forum to the project team and feed back to the Forum.

The Forum decided:

- (1) that it be noted that, across Resources, Corporate Items and Council Tax, the Council showed an outturn underspend of £2.595 million after proposed transfers to reserves;
- (2) that it be noted that the probable outturn transfers approved by members had now been revised to £24.626 million;
- (3) that the Resources' requests for transfers to reserves which reflected the impact of COVID-19 on the Resources' ability to spend on commitments against specific streams of funding during the final part of the year totalling £12.942 million be noted;
- (4) that it be noted that the underspends in the budget delegated to the IJB of £0.236 million and £0.585 million would be held in the Council's balance sheet for their use in 2021/2022;
- (5) that it be noted that after Scottish Government funding, COVID-19 expenditure was breakeven, with a carry forward of funding of £31.490 million;
- (6) that the £31.490 million underspend on COVID-19 funding be transferred to reserves for COVID-19 expenditure in 2021/2022;
- (7) that the £2.595 million underspend after proposed transfers to reserves, be allocated as detailed in section 8.2, resulting in a breakeven position; and
- (8) that the breakeven position of the Housing Revenue Account be noted.

[Reference: Minutes of 6 May 2021 (Paragraph 4)]

6 Revenue Budget Monitoring 2020/2021 – Detailed Resource Analysis

A report dated 23 June 2021 by the Executive Director (Finance and Corporate Resources) was submitted comparing actual expenditure against budgeted expenditure for the period 1 April 2020 to 31 March 2021 (Period 14).

As part of the probable outturn exercise, Resources had been asked to forecast their position to 31 March 2021. As part of this exercise, Resources had also been asked to take all known commitments into account, resulting in the inclusion of information on the position before transfers to reserves and the position after taking into account the proposed transfers to reserves. The Resource summaries, attached as appendices to the report, replicated the before and after transfer to reserves position, while the information in the trends and variance analysis concentrated on the position before transfers to reserves at 31 March 2021 (Period 14).

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 31 March 2021 (Period 14)
- ◆ details of the most significant variances within Resources and the Housing Revenue Account across subjective headings and across Services as at 31 March 2021 (Period 14)
- ◆ a line by line trend analysis of the total Resources' expenditure and income across subjective headings as at 31 March 2021 (Period 14)

The Forum decided: that the position as at 31 March 2021 (Period 14) be noted.

[Reference: Minutes of 6 May 2021 (Paragraph 5)]

7 2020/2021 Recurring Variances and 2021/2022 Outlook

A report dated 8 June 2021 by the Executive Director (Finance and Corporate Resources) was submitted on the recurring variances experienced in 2020/2021 and the outlook for each of those variances for 2021/2022.

The Forum decided: that the outlook for 2021/2022, in terms of recurring budget variances experienced in 2020/2021 and the outlook for each of those variances for 2021/2022, as detailed in Appendix 1 to the report, be noted.

8 Revenue Budget Monitoring – 2021/2022

A report dated 23 June 2021 by the Executive Director (Finance and Corporate Resources) was submitted on the overall financial position of the Council's General Fund Revenue Account and the Housing Revenue Account as at 21 May 2021.

As part of the 2021/2022 budget, the Scottish Government announced a number of COVID-19 funding allocations for 2021/2022. Those included £259 million of flexible funding and specific funding of £60 million for Education recovery and £100 million support to low income households and to tackle poverty. The Council's share of that funding totalled £25.394 million. The funding, which would be used to manage the costs of COVID-19 in the current year, was included in the overall Council monitoring detailed in Appendix 1 to the report.

The total COVID-19 net expenditure as at 21 May 2021 was £1.294 million. This had been assumed fully funded from the 2021/2022 allocation of £25.394 million, resulting in a breakeven position.

As at 21 May 2021, the position on the General Fund Revenue Account was an overspend of £0.007 million as detailed in Appendix 1 to the report. This included a breakeven position on COVID-19 spend and income.

A proposal to implement a Loans Fund Review formed part of the Revenue Budget Strategy report presented to the Executive Committee on 24 June 2020. The Committee had agreed to implement the Loans Fund Review and noted that the benefit each year would be realised through an underspend in Loan Charges which would be taken to reserves for use in future years' budget strategies. Through the changes introduced as part of the Loans Fund Review, Loan Charges would underspend by £11.900 million in 2021/2022. This underspend would be treated as a transfer to reserves and had been moved to the Corporate Items 2022/2023 Strategy budget line.

In order to comply with accounting rules, some project expenditure required to be reported through the revenue budget as it could not be classed as capital. Budget of £4.189 million would be transferred to Resources' Revenue budgets. Conversely, it was proposed that £2.231 million revenue budget be transferred to the 2021/2022 Capital Programme.

The figures showed a breakeven position on the Housing Revenue Account at 21 May 2021, as detailed in Appendix 3 to the report.

The Forum decided:

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

[Reference: Minutes of the Executive Committee of 24 June 2020 (Paragraph 12)]

9 Revenue Budget Monitoring 2021/2022 – Detailed Resource Analysis

A report dated 23 June 2021 by the Executive Director (Finance and Corporate Resources) was submitted comparing actual expenditure against budgeted expenditure for the period ending 21 May 2021 (Period 2).

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 21 May 2021 (Period 2)
- ◆ details of the most significant variances within Resources and the Housing Revenue Account across subjective headings and across Services as at 21 May 2021 (Period 2)
- ◆ a line by line trend analysis of the total Resources' expenditure and income across subjective headings as at 21 May 2021 (Period 2)

The Forum decided: that the position as at 21 May 2021 (Period 2) be noted.

10 Urgent Business

There were no items of urgent business.



Report

3a

Report to:	Financial Resources Scrutiny Forum
Date of Meeting:	2 September 2021
Report by:	Executive Director (Finance and Corporate Resources)

Subject:	Capital Budget Monitoring 2021/2022 - General Fund Capital Programme
----------	---

1. Purpose of Report

1.1. The purpose of the report is to:

- ◆ update members of the Financial Resources Scrutiny Forum of progress on the Council's General Fund Capital Programme for the period covering 1 April 2021 to 16 July 2021.

2. Recommendation(s)

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

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

3. Background

- 3.1. The Capital reports attached provide detail on the position as at 16 July 2021 from both a financial and physical perspective.
- 3.2. Appendices A to D show the financial position of the General Fund Capital Programme, with the physical progress detailed in Appendices E to G – as they are split into Build, Non Build and Roads.

4. General Services Capital Programme 2021/2022

- 4.1. **2021/22 Budget:** The revised Capital Programme for 2021/2022 totals £85.415 million as shown in Appendix B. The revised programme consists of the base budget plus carry forward projects, previously approved adjustments and adjustments to the programme totalling a net increase of £0.349 million, as detailed in Appendix A, which were agreed by the Executive Committee on 25 August 2021.
- 4.2. The programme spend and funding for the General Fund is summarised in Appendices B and D. Total funding of £85.415 million is available in year.
- 4.3. **Period 4 Position:** Budget for the period is £10.409 million and spend to the 16 July 2021 is £10.547 million, a slight overspend of £0.138 million. This is broken down across Resources in Appendix C.
- 4.4. Actual funding received to 16 July 2021 is £56.289 million and this is detailed in Appendix D.

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

5. Contract Prices

- 5.1. In recent months it has been reported nationally that the construction materials supply chain has been subject to unprecedented disruption due to the Coronavirus (COVID-19) Pandemic.
- 5.2. The Construction Leadership Council (CLC) continues to report shortages of construction materials and forecasts this disruption to continue for the foreseeable future. Ongoing engagement with the Council's suppliers confirms that materials shortages, longer lead times and steep price increases will continue to impact their supply chain. This means there is therefore a risk of significant impact on the delivery of the Council's capital and maintenance / repair programmes. The impact could cause project delays due to required redesign, or cost increases, as is already being experienced by Property and Roads Services.
- 5.3. Mini tenders within Roads Service are being returned higher than contracted rates and when attempts are made to direct award contractors have been declining. These additional costs are being managed within overall budget allocations at present.
- 5.4. Further updates will be provided in the coming months with any significant increases in contract values being brought to members' attention.

6. Employee Implications

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

7. Financial Implications

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

8. Climate Change, Sustainability and Environmental Implications

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

9. Other Implications

- 9.1. The main risk associated with the Council's 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.
- 9.2. As noted at Section 5, the Coronavirus (COVID-19) Pandemic has led to material shortages, longer lead times and steep price increases and this will continue to impact the supply chain for the foreseeable future. The impact of this will be monitored through the four weekly investment management meetings. Further updates will be reported in the coming months with any significant increases in contract values being brought to members' attention.

10. Equality Impact Assessment and Consultation Arrangements

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

Paul Manning
Executive Director (Finance and Corporate Resources)

17 August 2021

Link(s) to Council Values/Ambitions/Objectives

- Accountable, Effective and Efficient and Transparent

Previous References

- Executive Committee, 25 August 2021

List of Background Papers

- Capital Ledger prints to 16 July 2021

Contact for Further Information

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

Jackie Taylor, Head of Finance (Strategy)

Ext: 5637 (Tel: 01698 455637)

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

Adjustments approved by Executive Committee on 25 August 2021**Community and Enterprise Resources****Hamilton Mausoleum**

The project to replace the lead and guttering on both the flat roofs and dome at Hamilton Mausoleum (£0.475m) is ongoing. During the progression of these initial lead and guttering works, it has been discovered that additional works totalling £0.138m have also been considered necessary. £0.138m (£0.138m)

These additional works include stonework repairs required to prevent further water ingress to the building and the replacement of the lightning protection system, which is non-compliant with current regulations. These additional works are being progressed to take advantage of the scaffolding which has already been erected as part of the original roofing works project. Approval is sought to transfer funding of £0.138m from the Prioritised Urgent Investment Fund to fund these additional works. This will augment the existing 2021/2022 allocation for this project of £0.395m.

Tom Craig Centre Hall, Sports Pavilion and Pitches, Law

The refurbishment of the Tom Craig Centre Hall, Law and upgrading of the sports pavilion and pitches is ongoing. The project had a total budget allocation of £0.136m of which £0.050m remains and is included in the 2021/2022 Capital Programme and will be fully spent this year. £0.052m (£0.052m)

However, it has been discovered that part of the roof needs to be replaced at an additional cost of £0.052m. These works are being progressed as part of the original project to avoid delay. Approval is sought to transfer funding of £0.052m from the Prioritised Urgent Investment Fund to fund these additional works in 2021/2022.

Housing and Technical Resources**Central Energy Efficiency Fund (CEEF)**

The CEEF is a revolving fund. The fund is used to pay for energy efficiency projects each financial year. The fund is then replenished by savings achieved from these projects across an agreed payback period for each project. A new wave of projects is included in the capital programme each financial year. £0.349m

Approval is sought to add energy efficiency projects totalling £0.349m into the 2021/22 Capital Programme. Projects to be carried out include external LED Lighting in various primary schools including: Greenhills, High Blantyre, Law, St Bride's, St Columbkille's, St Elizabeth's and St Hilary's. In addition, photovoltaic panels will be installed at South Lanarkshire Lifestyles Eastfield. These works will be funded from the CEEF Fund.

Minor Adjustments £0.000m

TOTAL ADJUSTMENTS £0.349m

APPENDIX B

SOUTH LANARKSHIRE COUNCIL
 CAPITAL EXPENDITURE 2021/22
 GENERAL FUND PROGRAMME
 FOR PERIOD 1 APRIL 2021 TO 16 JULY 2021

	£m
Total Budget	85.066
Proposed Adjustments – Period 4	0.349
Total Revised Budget	85.415

<u>Resource</u>	<u>2021/22 Budget</u>	<u>Period 4 Proposed Adjustments</u>	<u>Revised 2021/22 Budget</u>
	<u>£m</u>	<u>£m</u>	<u>£m</u>
Community & Enterprise	46.735	0.190	46.925
Education	20.400	-	20.400
Finance & Corporate	2.776	-	2.776
Housing & Technical	8.387	0.159	8.546
Social Work	6.768	-	6.768
TOTAL CAPITAL PROGRAMME	85.066	0.349	85.415

APPENDIX C

SOUTH LANARKSHIRE COUNCIL CAPITAL EXPENDITURE 2021/22 GENERAL FUND PROGRAMME FOR PERIOD 1 APRIL 2021 TO 16 JULY 2021

<u>Resource Name</u>	<u>Annual Budget £000</u>	<u>2020/21 C/F £000</u>	<u>Previous Slippage /Adjs £000</u>	<u>Approved Budget £000</u>	<u>2021/22 Adjs £000</u>	<u>2021/22 Slippage £000</u>	<u>Total Budget £000</u>	<u>Estimate to Date £000</u>	<u>Actual £000</u>
<u>Community & Enterprise</u>									
Facs / Waste / Grounds	3,124	6,860	(6,609)	3,375	190	-	3,565	276	271
Fleet & Environmental	0	315	10	325	-	-	325	-	-
Planning & Economic	18,901	5,760	(11,502)	13,159	-	-	13,159	721	722
Development Roads	18,198	2,838	8,840	29,876	-	-	29,876	3,961	4,210
Resource Total	40,223	15,773	(9,261)	46,735	190	-	46,925	4,958	5,203
<u>Education</u>									
1,140 Hours	7,734	(1,379)	180	6,535	-	-	6,535	2,012	1,779
Community Growth Areas	5,091	(1,053)	(267)	3,771	-	-	3,771	97	69
Growth and Capacities	2,647	1,330	1,803	5,780	-	-	5,780	635	638
ICT Developments	1,905	1,599	356	3,860	-	-	3,860	583	628
Other	171	254	29	454	-	-	454	1	5
Resource Total	17,548	751	2,101	20,400	-	-	20,400	3,328	3,119
<u>Finance & Corporate</u>									
IT Services	11,500	(6,938)	(1,786)	2,776	-	-	2,776	440	507
Resource Total	11,500	(6,938)	(1,786)	2,776	-	-	2,776	440	507
<u>Housing and Technical</u>									
Office Accom	7,710	2,076	(1,958)	7,828	(190)	-	7,638	583	477
Private Housing Scheme of Assistance	1,000	-	(1,000)	-	-	-	-	-	-
Other Housing	424	251	(116)	559	349	-	908	-	2
Resource Total	9,134	2,327	(3,074)	8,387	159	-	8,546	583	479
<u>Social Work</u>									
Care Facilities	6,539	215	(554)	6,200	-	-	6,200	1,100	1,239
Other	300	100	168	568	-	-	568	-	-
Resource Total	6,839	315	(386)	6,768	-	-	6,768	1,100	1,239
Overall Total	85,244	12,228	(12,406)	85,066	349	-	85,415	10,409	10,547

APPENDIX D

SOUTH LANARKSHIRE COUNCIL CAPITAL EXPENDITURE 2021/22 GENERAL FUND PROGRAMME FOR PERIOD 1 APRIL 2021 TO 16 JULY 2021

	<u>2021/22</u> <u>Original</u> <u>Estimate inc</u> <u>C/F</u>	<u>2021/22</u> <u>Revised</u> <u>Budget</u>	<u>2021/22</u> <u>Budget to</u> <u>16/07/21</u>	<u>2021/22</u> <u>Actual to</u> <u>16/07/21</u>
Expenditure	£m	£m	£m	£m
General Fund Programme	85.066	85.415	10.409	10.547
Income	<u>2021/22</u> <u>Budget</u>	<u>2021/22</u> <u>Revised</u> <u>Budget</u>		<u>2021/22</u> <u>Actual</u> <u>To</u> <u>16/07/21</u>
	£m	£m		£m
Prudential Borrowing	40.289	40.289		40.289
Developers Contributions	4.474	4.474		3.129
Partners (Including SPT, Sustrans, Clyde Wind Farm and CARES)	4.647	4.647		0.101
Scottish Government:				
- Capital Grant	21.362	21.362		3.560
- Cycling, Walking and Safer Routes	1.912	1.912		-
- Vacant and Derelict Land	0.831	0.831		0.416
- Early Years 1,140 Hours	2.024	2.024		2.024
- Regeneration Capital Grant	1.230	1.230		0.510
- Town Centre Regeneration Fund	2.739	2.739		2.739
- Place Based Investment Programme	2.003	2.003		2.003
- Gaelic Capital Fund	0.038	0.038		0.038
- Gypsy Travellers	0.107	0.107		0.107
Glasgow City Region City Deal	2.386	2.386		-
Specific Reserves	1.024	1.373		1.373
TOTAL FUNDING	85.066	85.415		56.289

- 166 151 162

General Fund Capital Programme 2021/22
Build Variance Explanations

<u>Project Name</u>	<u>Status</u>	<u>Variance Explanation</u>
Swinhill Travelling Persons Site – Modular Community Facility	Behind Programme	This project is behind due to supply chain issues.
Hamilton Mausoleum Repairs – Roof Works	Behind Programme	During the progression of the initial lead and guttering works, it has been discovered that additional works have also been considered necessary including stonework repairs required to prevent further water ingress to the building and the replacement of the lightning protection system.

Projects Completed	-	-	-	-
Projects Ahead of Programme	-	-	-	1
Projects on Programme	-	48	47	46
Projects Behind Programme	-	-	-	-
Projects, Altered Brief/Programme	-	-	-	-
Projects On Hold	-	-	-	-
	-	48	47	47

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

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

GENERAL FUND CAPITAL PROGRAMME 2021/22**ROADS EXECUTIVE SUMMARY****PERIOD ENDED 16 JULY 2021 (PERIOD 4)**

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

Number of Projects

Total Projects Currently Reported	-	156	156	211
-----------------------------------	---	-----	-----	-----

Programme Status

Projects Complete	-	10	10	40
-------------------	---	----	----	----

Projects on Programme	-	146	146	170
-----------------------	---	-----	-----	-----

Projects Behind Programme	-	-	-	-
---------------------------	---	---	---	---

Projects, Altered Brief / Programme	-	-	-	-
-------------------------------------	---	---	---	---

Projects Held	-	-	-	1
---------------	---	---	---	---

-	156	156	211
---	-----	-----	-----

Project Status

Briefing	-	51	51	45
----------	---	----	----	----

Production Information	-	70	70	96
------------------------	---	----	----	----

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

Tendering	-	-	-	-
-----------	---	---	---	---

On Site	-	25	25	30
---------	---	----	----	----

Complete	-	10	10	40
----------	---	----	----	----

-	156	156	211
---	-----	-----	-----

RESOURCE: ENTERPRISE, ROADS & TRANSPORTATION SERVICES 2021/22

[illegible]

RESOURCE: ENTERPRISE, ROADS & TRANSPORTATION SERVICES 2021/22

[illegible]

RESOURCE: ENTERPRISE, ROADS & TRANSPORTATION SERVICES 2021/22

[illegible]

RESOURCE: ENTERPRISE, ROADS & TRANSPORTATION SERVICES 2021/22

[illegible]

[illegible]

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>SUSTRANS GRANT FUNDED PROJECTS</u>											
<u>SUSTRANS ~ PLACES FOR EVERYONE 2020/21</u>		1						1			
Bothwell/Uddingston/Blantyre ~ Active Travel Study		1						1			
Strathaven/Stonehouse/surrounding villages ~ Active Travel Study		1						1			
Larkhall ~ Active Travel Study		1						1			
Carluke/Law ~ Cycle Network design		1						1			
Lanark ~ Cycle Network design		1						1			
Hamilton ~ Cycle Network design		1						1			
Cambuslang ~ Cycle Network design		1						1			
Newton ~ Cycle Network design		1						1			
<u>SUSTRANS ~ SPACES FOR PEOPLE</u>											
Active Travel Network, East Kilbride					1			1			
Town Centres					1			1			
School Outdoor Environments					1			1			
Temporary Route Enhancements						1	1				
<u>CITY DEAL PROJECTS</u>											
Cathkin ~ Loss of value and Noise Insulation Regulations surveys		1						1			
Stewartfield Way		1						1			
Greenhills/Strathaven Road					1			1			
	45	96	0	0	30	40	40	170	0	0	1



Report

3b

Report to:	Financial Resources Scrutiny Forum
Date of Meeting:	2 September 2021
Report by:	Executive Director (Finance and Corporate Resources)

Subject:	Capital Budget Monitoring 2021/2022 - Housing Capital Programme
----------	--

1. Purpose of Report

1.1. The purpose of the report is to:

- ◆ update members of the Financial Resources Scrutiny Forum of progress on the Council's Housing Capital Programme for the period covering 1 April 2021 to 16 July 2021.

2. Recommendation(s)

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

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

3. Background

3.1. The Capital reports attached provide detail on the position as at 16 July 2021 from both a financial and physical perspective.

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

4. Housing Capital Programme 2021/2022

4.1. **2021/22 Budget:** The revised Housing Capital Programme for 2021/22 totals £94.360 million and is detailed along with the funding sources at Appendix A to this report. This was reported to the Executive Committee on 23 June 2021.

4.2. The timescales for the New Build Housing Programme are currently being considered and a revised position will be presented to a future meeting of the Executive Committee for approval.

4.3. **Period 4 Position:** Appendix A also shows the position on the Housing Programme as at 16 July 2021. Budget for the period is £20.360 million and spend to 16 July 2021 amounts to £20.360 million.

4.4. Programmed funding for the year totals £94.360 million. As at 16 July 2021, actual funding of £20.360 million had been received.

5. Contract Prices

5.1. As with the General Services Capital Programme, the construction materials supply chain for the Housing Programme has been subject to the same unprecedented

disruption due to the Coronavirus (COVID-19) Pandemic, with the risk of significant impact on the delivery of the Housing capital and maintenance / repair programmes.

- 5.2. Recent experience is that tenders have been submitted significantly above our expectations, especially in relation to the Housing Fabric programme. To that end, Housing and Technical Resources are currently reviewing whether this work should continue in the short term, knowing that these prices will be inflated and materials difficult to source.
- 5.3. Further updates will be provided in the coming months with any significant increases in contract values for the Housing Programme being brought to members' attention.

6. Employee Implications

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

7. Financial Implications

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

8. Climate Change, Sustainability and Environmental Implications

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

9. Other Implications

- 9.1. The main risk associated with the Council's 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.
- 9.2. As noted at Section 5, the Coronavirus (COVID-19) Pandemic has led to material shortages, longer lead times and steep price increases and this will continue to impact the supply chain for the foreseeable future. The impact of this will be monitored through the four weekly investment management meetings. Further updates will be reported in the coming months with any significant increases in contract values being brought to members' attention.

10. Equality Impact Assessment and Consultation Arrangements

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

Paul Manning

Executive Director (Finance and Corporate Resources)

17 August 2021

Link(s) to Council Values/Ambitions/Objectives

- Accountable, Effective and Efficient and Transparent

Previous References

- Executive Committee, 25 August 2021

List of Background Papers

- Capital Ledger prints to 16 July 2021

Contact for Further Information

If you would like to inspect the background papers or want further information, please contact:-
Jackie Taylor, Head of Finance (Strategy)

Ext: 5637 (Tel: 01698 455637)

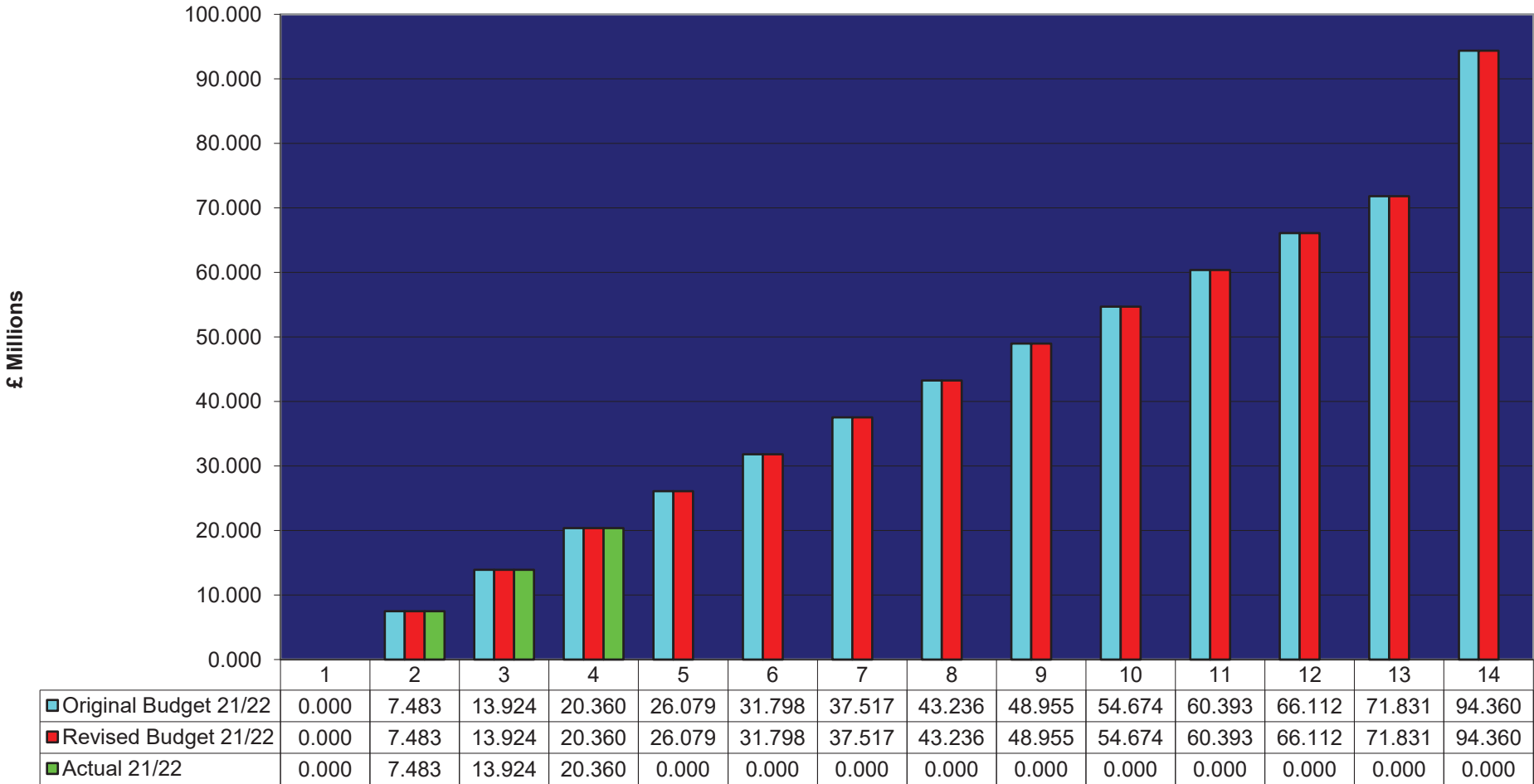
E-mail: jackie.taylor@southlanarkshire.gov.uk

SOUTH LANARKSHIRE COUNCIL
CAPITAL EXPENDITURE 2021/22
HOUSING PROGRAMME
FOR PERIOD 1 APRIL 2021 TO 16 JULY 2021

Appendix A

	<u>2021/22</u> <u>Annual</u> <u>Budget</u> <u>£m</u>	<u>2021/22</u> <u>Budget to</u> <u>16/07/21</u> <u>£m</u>	<u>2021/22</u> <u>Actual to</u> <u>16/07/21</u> <u>£m</u>
Expenditure			
2021/2022 Budget	94.360	20.360	20.360
inc carry forward from 2020/21			
Income	<u>2021/22</u> <u>Annual</u> <u>Budget</u> <u>£m</u>		<u>2021/22</u> <u>Actual to</u> <u>16/07/21</u> <u>£m</u>
Capital Funded from Current Revenue	19.637		19.637
Prudential Borrowing	63.010		0.127
Scottish Government Specific Grant			
- New Build	9.433		0.596
- Open Market Purchase Scheme	2.160		0.000
- Mortgage to Rent	0.120		0.000
	94.360		20.360

HRA Capital Expenditure Profile Graph 21/22



HOUSING CAPITAL PROGRAMME 2021/22

EXECUTIVE SUMMARY

PERIOD ENDED 16 JULY 2021

Expenditure Periods

[illegible]

Housing Capital Programme 2021/22

Build Variance Explanations

<u>Project Name</u>	<u>Status</u>	<u>Variance Explanation</u>
Sheltered Housing, Bank Terrace, Forth – Internal Area Upgrade	Behind Programme	Delay in receipt of tender returns.
Fernhill New Build, Rutherglen – Drainage works	Behind Programme	Project re-tendered due to lack of responses for original tender exercise.

Report

4

Report to:	Financial Resources Scrutiny Forum
Date of Meeting:	2 September 2021
Report by:	Executive Director (Finance and Corporate Resources)

Subject:	Revenue Budget Monitoring 2021/2022
----------	--

1. Purpose of Report

1.1. The purpose of the report is to:-

- ◆ advise the Forum on the on the overall financial position of the Council's General Fund Revenue Account and Housing Revenue Account for the period 1 April 2021 to 16 July 2021.

2. Recommendation(s)

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

- (1) that 2021/2022 COVID-19 position (section 4.5 and Appendix 1), be noted;
- (2) that the total net expenditure of £2.247 million, after specific funding in relation to COVID-19, offset by Government Grant included in the Council's position as at 16 July 2021 (section 4.8) be noted;
- (3) that the net overspend of £0.364 million on the General Fund Revenue Account at 16 July 2021, after COVID-19 spend and funding (section 5.1 and Appendix 2), be noted; and
- (4) that the breakeven position on the Housing Revenue Account at 16 July 2021 (section 6 and Appendix 4 of the report), be noted.

3. Background

3.1. The Revenue reports attached provide detail on the most recent report considered at the Executive Committee on 25 August 2021.

3.2. General Fund Position

The report will summarise the actual expenditure and income to 16 July 2021 compared with the budget for the same period. This includes spend to date due to the ongoing COVID-19 pandemic.

3.3. The 2021/2022 in-year costs of the pandemic to 16 July 2021 are detailed in section 4 while the Council's General Fund position is detailed in section 5. The Housing Revenue Account position to 16 July 2021 is summarised in section 6.

4. 2021/2022 COVID-19 Position

4.1. Following confirmation of the year end position, an exercise has been carried out to look at the funding available and the potential COVID-19 cost pressures moving into 2021/2022.

4.2. **Funding:** In addition to the £31.490 million of COVID-19 funding approved by the Executive Committee to be carried forward from 2020/2021, the Council has been

notified of further funding totalling £25.585 million in relation to its share of the £259 million of flexible funding and £60 million for Education announced in the Budget, as well as funding for the new Family and Low Income Pandemic payments to support eligible households. This takes the total COVID-19 funding to £57.075 million in 2021/2022. Table 1 provides a summary of the funding.

Table 1 – Funding Summary

	Specific £m	Non specific £m	Total £m
Reserves c/f from 20/21	15.535	15.955	31.490
New Funding	9.651	15.934	25.585
Total Funding	25.186	31.889	57.075

- 4.3. As can be seen in Table 1, £25.186 million of this is specific funding in respect of Education for recovery, teachers, logistics and digital inclusion, Flexible Funding in relation to the Business Support and Financial Insecurity and Flexible Funding being used to assist eligible households and third sector organisations. It is anticipated that all of this funding will be spent.
- 4.4. This leaves **£31.889 million** of funding to meet the potential costs detailed in section 5 of the report and also ongoing costs into 2022/2023 and the ongoing impact of COVID-19 on areas such as demand for children and families' placements. It is considered highly likely that recurring costs will be faced in 2022/2023 with a low likelihood of additional COVID related funding being provided.
- 4.5. **Costs:** The costs that have been identified for 2021/2022 are summarised in Table 2 below. These reflect the costs that will be met from the non-specific funding. The costs have been estimated for the full year, however, may change should the approach to social distancing and PPE requirements change.

Table 2: Estimated 2021/2022 Costs of COVID-19

	Full Year Costs £m
Additional Costs	15.343
Loss of Income	3.236
Total Costs	18.579
Less: Spend Not Made	(0.380)
Total <i>(excludes SLLC and Adults and Older People)</i>	18.199

- 4.6. A breakdown is shown in Appendix 1. These are the estimated costs for 2021/2022 only. As noted in section 4.4, there are likely to be further recurring costs into 2022/2023. There is a low likelihood of additional COVID related funding being provided.
- 4.7. **COVID-19 Current Position as at 16 July 2021:** The total COVID-19 net expenditure before funding as at 16 July 2021 is £6.759 million. **This is an increase of £5.465 million on the period 2 figure (ended 21 May 2021).** These costs are partially offset by specific funding of £4.512 million, leaving costs of £2.247 million to be met from the non-specific funding.

- 4.8. A summary of the current position is included in Table 3 with a full breakdown included in Appendix 3.

Table 3: Analysis of COVID-19 expenditure at 16 July 2021 (Period 4)

	As at 16 July 2021 £m	Movement from period 2 (21 May 2021) £m
Additional Resource Spend	5.979	5.101
Lost Income	0.861	0.439
Less: Unspent Budget	(0.081)	(0.075)
Total Net Expenditure inc. in Resources	6.759	5.465
Specific Funding Utilised	(4.512)	(4.147)
Net COVID-19 Expenditure	2.247	1.318
Non Specific Funding Utilised	(2.247)	(1.318)
Net COVID-19 Expenditure	-	-

- 4.9. The COVID-19 costs above exclude the costs in relation to Adults and Older People which is included within the Mobilisation Plan which is submitted to the Scottish Government. The assumption is that this will continue to be fully funded by the Scottish Government. The spend to period 4 in relation to the Social Work Mobilisation Plan is £4.405 million.
- 4.10. **Social Care:** As part of the charges being made to the mobilisation plan, an amount for Care at Home is included. It has been observed that as part of re-mobilisation of services, hospitals are seeing presentation of service users with a much higher requirement for packages of Care at Home on discharge. The estimate for the year was around £0.700 million, with additional pressures in supported living, direct payments and unachieved savings. The total full year estimated pressure at period 3 was reported as £2.400 million with the mobilisation plan providing funding to cover these COVID-19 related costs.
- 4.11. In addition, over the last few weeks, Adults and Older People Services are reporting a significant concern around unmet need in Care at Home and increasing delays in hospital and recruitment for Care at Home staffing has been authorised to be funded by the mobilisation plan this year at a cost of up to £1.9 million. Also, the full year costs of additional care home placements that have now resulted from interim care home placement made to manage delayed discharges are resulting in an in year pressure of £1.2 million. Again, this will be charged to the mobilisation plan. Planning for future year budgets is ongoing with the Service and the Chief Financial Officer of the Integration Joint Board.
- 4.12. Whilst these costs are being charged to Mobilisation plan for 2021/2022, there is a risk that if these packages are prolonged, this will be an additional pressure moving into 2022/2023 where no additional funding for Mobilisation may be available.
- 5. 2021/2022 General Services Position (excluding COVID-19)**
- 5.1. **General Services Current Position as at 16 July 2021**
As at 16 July 2021, the position on the General Services budget is an overspend of £0.364 million (Appendix 2). This includes a break-even position on COVID-19 spend and income referred to in section 4.9.

5.2. The majority of the overspend of £0.364 million relates to Social Work Resources. The Resource has identified pressures within Children and Families Services due to the number of residential school/external placements and fostering and adoption placements in the early part of the current year. The estimate of the potential full year pressure is approximately £1.000 million over the £1.400 million already identified as COVID-19 related spend. The position to date (as at period 16 July) is an overspend of £0.326 million. The additional costs will be reviewed to assess the extent that these costs are as a result of the pandemic.

5.3. **Additional Funding**

The Scottish Government have notified the Council of a number of funding allocations for 2021/2022. Community and Enterprise Resources have been notified of 2021/2022 Scottish Government funding of £0.401 million to support the delivery of the Scottish Milk and Healthy Snack Scheme.

5.4. Education Resources have been notified of 2021/2022 Scottish Government funding of £0.678 million (an additional £0.296 million) in relation to a Minimum School Clothing Grant, a £1.292 million allocation from the £20 million Pupil Equity Fund Premium introduced in 2021/2022 to further the education recovery in relation to disadvantaged young people and Scottish Attainment Challenge Funding for Care Experienced Children and Young People of £0.635 million.

5.5. Finance and Corporate Resources have received £2.469 million of Youth Guarantee funding and Housing and Technical Resources have received £2.828 million of Energy Efficiency Scotland - Area Based Scheme funding. Finally, Social Work Resources have been notified of funding for Community Justice Services Pandemic Recovery funding of £0.612 million.

5.6. These amounts have been added to the budgets in Appendix 2.

6. **Housing Revenue Account Position**

6.1. As at 16 July 2021, Appendix 4 of the report shows a breakeven position against the phased budget on the Housing Revenue Account.

7. **Employee Implications**

7.1. None.

8. **Financial Implications**

8.1. As detailed within this report.

9. **Climate Change, Sustainability and Environmental Implications**

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

10. **Other Implications**

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

11. Equality Impact Assessment and Consultation Arrangements

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

Paul Manning

Executive Director (Finance and Corporate Resources)

25 August 2021

Link(s) to Council Values/Ambitions/Objectives

- ◆ Accountable, Effective, Efficient and Transparent

Previous References

- ◆ None

List of Background Papers

- ◆ Financial ledger and budget monitoring results to 16 July 2021

Contact for Further Information

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

Jackie Taylor, Head of Finance (Strategy)

Ext: 5637 (Tel: 01698 455637)

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

COVID-19 Costs 2021/2022	Community and Enterprise	Education	Finance and Corporate	Housing and Technical	Social Work	Total £m
Projected Costs	4.297	2.063	0.652	0.331	1.400	8.743
Lost Income	2.577	0.139	0.020	0.500	-	3.236
Total Costs	6.874	2.202	0.672	0.831	1.400	11.979
Less: Spend Not Made	(0.380)	-	-	-	-	(0.380)
Net Cost to the Council in 2021/2022	6.494	2.202	0.672	0.831	1.400	11.599
Add: Savings Not Achievable	-	-	-	-	-	0.000
Add: SLLC (early estimate)					-	5.400
Add: Property Services for capital	-	-	-	-	-	1.200
Balance	6.494	2.202	0.672	0.831	1.400	18.199

Funding available						£m
Reserves – carried forward (non-specific)						15.955
New Funding						15.934
Total funding available						31.889

SOUTH LANARKSHIRE COUNCIL

Revenue Budget Monitoring Report

Period Ended 16 July 2021 (No.4)

<u>Committee</u>	Annual Budget	Annual Forecast Transfers	Annual Forecast Variance Transfers	Budget Proportion To 16/07/21	Actual to Period 4 16/07/21	Variance to 16/07/21	
Departments:	£m	£m	£m	£m	£m	£m	
Community and Enterprise Resources	115.709	115.709	0.000	24.822	26.287	(1.465)	over
Facilities, Waste and Grounds	70.884	70.884	0.000	13.738	13.922	(0.184)	over
Fleet, Environmental and Projects	(0.710)	(0.710)	0.000	0.166	0.391	(0.225)	over
Leisure and Culture Services	19.470	19.470	0.000	4.850	4.830	0.020	under
Planning and Economic Development	5.870	5.870	0.000	0.083	0.021	0.062	under
Roads	20.195	20.195	0.000	5.985	6.399	(0.414)	over
COVID-19	0.000	0.000	0.000	0.000	0.724	(0.724)	over
Education Resources	363.525	363.525	0.000	100.118	100.292	(0.174)	over
Education	352.164	352.164	0.000	97.100	97.199	(0.099)	over
COVID-19	11.361	11.361	0.000	3.018	3.093	(0.075)	over
Finance and Corporate Resources	36.651	36.651	0.000	15.549	17.264	(1.715)	over
Finance Services - Strategy	1.877	1.877	0.000	0.987	0.977	0.010	under
Finance Services - Transactions	12.246	12.246	0.000	4.820	4.855	(0.035)	over
Audit and Compliance Services	0.324	0.324	0.000	0.184	0.182	0.002	under
Information Technology Services	5.266	5.266	0.000	4.857	4.857	0.000	-
Communications and Strategy Services	0.884	0.884	0.000	0.440	0.440	0.000	-
Administration and Licensing Services	4.047	4.047	0.000	1.738	1.745	(0.007)	over
Personnel Services	12.007	12.007	0.000	2.523	2.542	(0.019)	over
COVID-19	0.000	0.000	0.000	0.000	1.666	(1.666)	over
Housing and Technical Resources	16.359	16.359	0.000	5.247	5.348	(0.101)	over
Housing Services	8.234	8.234	0.000	3.508	3.508	0.000	-
Property Services	8.125	8.125	0.000	1.739	1.739	0.000	-
COVID-19	0.000	0.000	0.000	0.000	0.101	(0.101)	over
Social Work Resources	175.808	175.808	0.000	46.147	46.797	(0.650)	over
Performance and Support Services	7.903	7.903	0.000	2.086	2.015	0.071	under
Children and Families	34.380	34.380	0.000	9.365	9.691	(0.326)	over
Adults and Older People	131.940	131.940	0.000	34.413	34.413	0.000	-
Justice and Substance Misuse	1.585	1.585	0.000	0.283	0.283	0.000	-
COVID-19	0.000	0.000	0.000	0.000	0.395	(0.395)	over
Joint Boards	2.155	2.155	0.000	0.702	0.702	0.000	-
	710.207	710.207	0.000	192.585	196.690	(4.105)	over

<u>Committee</u>	Annual Budget	Annual Forecast Transfers	Annual Forecast Variance Transfers	Budget Proportion to 16/07/21	Actual to Period 4 16/07/21	Variance to 16/07/21	
	£m	£m	£m	£m	£m	£m	
Service Departments Total	710.207	710.207	0.000	192.585	196.690	(4.105)	over
CFCR	0.000	0.000	0.000	0.000	0.000	0.000	-
Loan Charges	38.592	38.592	0.000	11.026	11.026	0.000	-
Corporate Items	11.153	11.153	0.000	0.039	0.039	0.000	-
Corporate Items - COVID-19	29.346	29.346	0.000	3.741	0.000	3.741	under
Corporate Items - 2022/2023 Strategy	11.900	11.900	0.000	0.000	0.000	0.000	-
Total Expenditure	801.198	801.198	0.000	207.391	207.755	(0.364)	over
Council Tax	161.171	161.171	0.000	46.049	46.049	0.000	-
Less: Council Tax Reduction Scheme	(21.444)	(21.444)	0.000	(6.127)	(6.127)	0.000	-
Net Council Tax	139.727	139.727	0.000	39.922	39.922	0.000	-
General Revenue Grant	269.542	269.542	0.000	77.012	77.012	0.000	-
General Revenue Grant – COVID19	25.535	25.535	0.000	0.000	0.000	0.000	-
Non-Domestic Rates	319.312	319.312	0.000	91.232	91.232	0.000	-
Transfer from Reserves	47.082	47.082	0.000	47.082	47.082	0.000	-
Total Income	801.198	801.198	0.000	255.248	255.248	0.000	-
Net Expenditure / (Income)	0.000	0.000	0.000	(47.857)	(47.493)	(0.364)	over

SOUTH LANARKSHIRE COUNCIL

Revenue Budget Monitoring Report

Period Ended 16 July 2021 (No.4)

<u>Budget Category</u>	Annual Budget	Annual Forecast Transfers	Annual Forecast Variance Transfers	Budget Proportion to 16/07/21	Actual to Period 4 16/07/21	Variance to 16/07/21	
Service Departments:	£m	£m	£m	£m	£m	£m	
<u>Expenditure</u>							
Employee Cost	545.264	545.264	0.000	146.748	148.914	(2.166)	over
Property Costs	55.906	55.906	0.000	11.553	11.892	(0.339)	over
Supplies and Services	59.819	59.819	0.000	14.917	15.192	(0.275)	over
Transport Costs	40.952	40.952	0.000	10.296	10.676	(0.380)	over
Administration Costs	14.724	14.724	0.000	4.928	4.871	0.057	under
Payments to Other Bodies	110.113	110.113	0.000	41.403	42.313	(0.910)	over
Payments to Contractors	198.732	198.732	0.000	45.366	46.441	(1.075)	over
Transfer Payments	5.979	5.979	0.000	2.875	3.029	(0.154)	over
Housing Benefits	68.542	68.542	0.000	16.427	16.427	0.000	under
Financing Charges (controllable)	2.058	2.058	0.000	0.493	0.472	0.021	under
Total	1,102.089	1,102.089	0.000	295.006	300.227	(5.221)	over
Service Departments Total	1,102.089	1,102.089	0.000	295.006	300.227	(5.221)	over
CFCR	0.000	0.000	0.000	0.000	0.000	0.000	-
Loan Charges	38.592	38.592	0.000	11.026	11.026	0.000	-
Corporate Items	11.153	11.153	0.000	0.039	0.039	0.000	-
Corporate Items - COVID-19	29.346	29.346	0.000	3.741	0.000	3.741	under
Corporate Items - 22/23 Strategy	11.900	11.900	0.000	0.000	0.000	0.000	-
Total Expenditure	1,193.080	1,193.080	0.000	309.812	311.292	(1.480)	over
Income							
Housing Benefit Subsidy	64.158	64.158	0.000	15.301	15.301	0.000	-
Other Income	327.724	327.724	0.000	87.120	88.236	1.116	over rec
Council Tax (Net of Council Tax Reduction Scheme)	139.727	139.727	0.000	39.922	39.922	0.000	-
General Revenue Grant	269.542	269.542	0.000	77.012	77.012	0.000	-
General Revenue Grant - COVID-19	25.535	25.535	0.000	0.000	0.000	0.000	-
Non Domestic Rates	319.312	319.312	0.000	91.232	91.232	0.000	-
Transfer from Reserves	47.082	47.082	0.000	47.082	47.082	0.000	-
Total Income	1,193.080	1,193.080	0.000	357.669	358.785	1.116	over rec
Net Expenditure / (Income)	0.000	0.000	0.000	(47.857)	(47.493)	(0.364)	over

COVID-19 Expenditure**Summary**

Cost of COVID-19 2021/2022 (to 16 July 2021)	Costs Incurred	Lost Income	Less: Spend Not Made	Total Costs	Movement from P2
	£m	£m	£m	£m	
Community and Enterprise	0.724	0.749	(0.081)	1.392	0.805
Education	3.093	0.099	-	3.192	2.856
Finance and Corporate	1.666	0.013	-	1.679	1.591
Housing and Technical	0.101	0.000	0.000	0.101	0.031
Social Work	0.395	0.000	0.000	0.395	0.182
Net Resource Expenditure in 2021/2022	5.979	0.861	(0.081)	6.759	5.465
Specific Funding					
Education				(3.018)	(2.741)
Corporate Items				(1.494)	(1.406)
Total Specific Funding Utilised				(4.512)	(4.147)
Net Cost to be funded from Non-Specific Funding				2.247	1.318

Detail**Additional Costs:**

Service	Description of Cost	Value £m	Movem't from P2
Community and Enterprise Resources			
FWG/Fleet & Environmental	Staffing costs supporting COVID-19 response	0.174	0.086
FWG/Fleet & Environmental/Roads	Cleaning, janitorial and utilities costs	0.031	0.014
FWG/Fleet & Environmental/Roads	Materials and PPE	0.025	0.011
FWG/Roads	Fleet costs including fuel supporting COVID-19 response	0.066	0.052
All Services	Telephones / Stationery	0.002	0.001
FWG	Increase in domestic waste tonnage	0.419	0.330
FWG	Webcast system and live webcasts	0.007	-
Education Resources			
Schools	Additional Staffing (General)	0.006	0.006
Schools	Additional Teachers	1.217	1.029
Support Services	Additional Support Assistants	0.080	0.067
Support Services	Additional Support Assistants – Lateral Flow Testing	0.081	0.068
Schools	Pathfinder Initiative	0.150	0.150
Schools / ELC	Additional Cleaning	1.338	1.338
Schools / ELC	Facilities Orders (Hand sanitisers / soap dispensers / bins / wipes / hand towels)	0.130	0.067
	Utilities – Additional Ventilation	0.069	0.069
Schools	Central Orders and Social Work Recharges (gloves / wipes / aprons / visors / masks / face coverings)	0.022	0.022
Finance and Corporate Resources			
Personnel Services	Foodbank expenditure	0.044	0.034
Finance (Transactions)	Self Isolation Payments	0.018	0.018
Finance (Transactions)	£100 Spring Hardship Payments	0.056	0.009

Service	Description of Cost	Value £m	Movem't from P2
Finance (Transactions)	Free School Meals - Easter	0.029	(0.002)
Finance (Transactions)	Family Pandemic Payments	0.981	0.981
Finance (Transactions) / IT	Staff Supporting COVID-19	0.117	0.117
Finance (Transactions)	Telephones / Paypoint / SMS Messages	0.002	0.002
Finance (Transactions)	Benefits in relation to temporary accommodation	0.059	0.059
Personnel Services	Support to Third Sector Organisations	0.360	0.360
Housing and Technical Resources			
Housing and Property Services	Homelessness accommodation and property related costs	0.101	0.031
Social Work Resources			
Children and Families	External and residential placements within Children and Family services.	0.395	0.182
Total Additional Costs as at Period 4		5.979	5.101

Lost Income:

Service	Description of Lost Income	Value £m	Movem't from P2
Community and Enterprise Resources			
Facilities, Waste and Grounds	Reduced school meals and coffee shop income	0.298	0.153
Facilities, Waste and Grounds	Care of Gardens	0.055	0.005
Fleet, Environmental and Projects	Reduced income from taxi inspections.	0.032	0.013
Roads	Reduced Parking income	0.364	0.215
Education Resources			
Instrumental Music Services	Reduced income from Music Tuition fees	0.059	-
Support Services	Privileged Transport / Playgroups	0.010	0.010
Early Years	Milk	0.030	0.030
Finance and Corporate Resources			
Licensing and Registration	Birth and death registration	0.013	0.013
Total Lost Income as at Period 4		0.861	0.439

Unspent Budget

Service	Description of Lost Income	Value £m	Movem't from P2
Community and Enterprise Resources			
Facilities, Waste and Grounds	Reduced expenditure on food purchases	(0.061)	(0.055)
Leisure	Firework Event	(0.020)	(0.020)
Unspent Budget as at Period 4		(0.081)	(0.075)

Net Cost of COVID-19 as at Period 4	6.759	5.465
--	--------------	--------------

Specific Funding

Service		Value £m	Movem't from P2
Education Resources			
Education (t/f from reserves)	Education Recovery Teachers / Support	(1.297)	(1.096)
Education (t/f from reserves)	Loss of Learning Support	(0.150)	(0.150)
Education (t/f from reserves)	Logistics	(1.571)	(1.495)
Corporate Items – COVID-19			
Corporate Items (new)	Pandemic Payments	(0.981)	(0.981)
Corporate Items (T/f from reserves)	Financial Insecurities and Flexible Fund	(0.513)	(0.425)
Specific Funding Utilised as at Period 4		(4.512)	(4.147)

SOUTH LANARKSHIRE COUNCIL

Revenue Budget Monitoring Report

Period Ended 16 July 2021 (No.4)

Housing Revenue Account

	Annual Budget	Forecast for Year	Annual Forecast Variance	Budget Proportion to 16/07/21	Actual to Period 4 16/07/21	Variance to 16/07/21		%	Note
	£m	£m	£m	£m	£m	£m			
Employee Costs	14.090	14.090	0.000	3.833	3.697	0.136	under	3.5%	1
Property Costs	48.021	48.021	0.000	13.546	13.581	(0.035)	over	(0.3%)	
Supplies & Services	0.879	0.879	0.000	0.151	0.144	0.007	under	4.6%	
Transport & Plant	0.195	0.195	0.000	0.029	0.028	0.001	under	3.4%	
Administration Costs	5.645	5.645	0.000	0.164	0.163	0.001	under	0.6%	
Payments to Other Bodies	2.976	2.976	0.000	0.601	0.601	0.000	-	0.0%	
Payments to Contractors	0.100	0.100	0.000	0.000	0.000	0.000	-	n/a	
Transfer Payments	0.000	0.000	0.000	0.000	0.000	0.000	-	n/a	
Financing Charges	19.637	19.637	0.000	19.637	19.638	(0.001)	over	0.0%	
Total Controllable Expenditure	91.543	91.543	0.000	37.961	37.852	0.109	under	0.3%	2
Total Controllable Income	(108.345)	(108.345)	0.000	(26.399)	(26.387)	(0.012)	under recovered	0.0%	
Transfer to/(from) Balance Sheet	(0.839)	(0.839)	0.000	(0.258)	(0.161)	(0.097)	under recovered	(37.6%)	
Net Controllable Expenditure	(17.641)	(17.641)	0.000	11.304	11.304	0.000	-	0.0%	
Add: Non Controllable Budgets									
Financing Charges	17.641	17.641	0.000	0.000	0.000	0.000	-	0.0%	
Total Budget	0.000	0.000	0.000	11.304	11.304	0.000	-	0.0%	

Variance Explanations

1. Employee Costs

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

2. Transfer to / (from) Balance Sheet

The net underspend across expenditure has resulted in a lower transfer from reserves being required to date.

Report

5

Report to:	Financial Resources Scrutiny Forum
Date of Meeting:	2 September 2021
Report by:	Executive Director (Finance and Corporate Resources)

Subject:	Revenue Budget Monitoring 2021/2022 - Detailed Resource Analysis
----------	---

1. Purpose of Report

1.1. The purpose of the report is to:-

- ♦ update members of the Financial Resources Scrutiny Forum of progress on the Council's revenue budget for the period covering 1 April 2020 to 16 July 2021.

2. Recommendation(s)

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

- (1) that the 2021/2022 detailed financial analysis as at period 4 (16 July 2021) for each of the individual Resources, be noted.

3. Background

3.1. The individual reports attached provide detailed information on each of the Resource Revenue Budgets for 2021/2022 as at 16 July 2021. The detailed papers cover the General Services and also the Housing Revenue Account.

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

- ♦ An Executive Summary showing the top level position to date for each of the Services (as detailed in the Executive Committee Report) within the Resource and the Housing Revenue Account as at 16 July 2021 (Period 4).
- ♦ Details of the most significant variances within the Resource and the Housing Revenue Account across Subjective headings and across Services as at 16 July 2021 (Period 4).
- ♦ A line by line trend analysis of the total Resource expenditure and income across subjective headings as at 16 July 2021 (Period 4).

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

4. Employee Implications

4.1. None

5. Financial Implications

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

6. Climate Change, Sustainability and Environmental Implications

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

7. Other Implications

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

7. Equality Impact Assessment and Consultation Arrangements

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

Paul Manning

Executive Director (Finance and Corporate Resources)

25 August 2021

Link(s) to Council Values/Ambitions/Objectives

- ◆ Accountable, Effective, Efficient and Transparent

Previous References

- ◆ None

List of Background Papers

- ◆ Revenue Ledger prints to 16 July 2021

Contact for Further Information

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

Jackie Taylor, Head of Finance

Ext: 5637 (Tel: 01698 455637)

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

Revenue Budget Monitoring Statement

Period Ended 16 July 2021 (No 4)

Community and Enterprise Resources

Service Departments :-

	Annual Budget	Forecast for Year	Annual Forecast Variance	Budget Proportion to 16/07/21	Actual to Period 4 to 16/07/21	Variance to 16/07/21
	£m	£m	£m	£m	£m	£m
Facilities, Waste and Grounds	70.884	70.884	0.000	13.738	13.922	(0.184) over
Fleet, Environmental and Projects	(0.710)	(0.710)	0.000	0.166	0.391	(0.225) over
Leisure and Culture	19.470	19.470	0.000	4.850	4.830	0.020 under
Planning and Economic Development	5.870	5.870	0.000	0.083	0.021	0.062 under
Roads	20.195	20.195	0.000	5.985	6.399	(0.414) over
COVID19	0.000	0.000	0.000	0.000	0.724	(0.724) over
Total Community and Enterprise Resources	115.709	115.709	0.000	24.822	26.287	(1.465) over

Community and Enterprise Resources Variance Analysis 2021/22 (Period 4)

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Employee Costs	191k under	APT&C Basic/Superannuation/NI - 432k under	Facilities, Streets, Waste and Grounds - 317k under Fleet, Environmental and Projects - 101k under Planning and Economic Development - 36k under Roads - 132k under COVID -19 - (154) over	The variance is mainly due to vacant posts of which some are currently being progressed, partially offset by staff working on COVID-19 based duties.
		Overtime - (199k) over	Facilities, Streets, Waste and Grounds - (118k) over <u>Roads - (58k) over</u> COVID-19 - (20k) over	The overtime variance is mainly within Waste due to the high seasonal number of bulky uplifts requests and replacement bins being delivered and also cover for staff absences. Within Roads, the overtime is mainly due to emergency works. In addition, overtime is being worked by staff on COVID-19 based duties.

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Employee Costs (cont)		<u>Additional Pension Costs - (37k) over</u>	<u>Facilities, Streets, Waste and Grounds - (26k) over</u> <u>Planning and Economic Development - (15k) over</u>	The overspend relates to the ongoing cost of early retirals.
Property Costs	(68k) over	<u>Cleaning Contract - (26k) over</u>	<u>COVID-19 - (26k) over</u>	<p>The overspend relates to the requirement for additional cleaning within the Roads Depots and the Crematorium.</p> <p>The balance is made up of a number of small variances across a number of lines.</p>
Supplies and Services	(72k) over	<u>Equipment, Apparatus and Tools - (46k) over</u> <u>Foodstuff General - 59k under</u>	<u>Facilities, Streets, Waste and Grounds - (47k) over</u> <u>Facilities, Streets, Waste and Grounds - 61k under</u>	<p>The overspend is mainly within Facilities for the purchase of catering equipment for schools to replace old or defective equipment.</p> <p>The underspend is due to a reduction in food purchases within the Catering service due to a reduction in school meal uptake.</p>

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Supplies and Services (cont)		<u>Major Supply of Electrical Power - (54k) over</u>	<u>Roads - (54k) over</u>	The overspend is due to the charges for street lighting electrical power as a result of price increases.
Transport and Plant	(372k) over	Fleet Services - Vehicle Hires - (47k) over	Fleet, Environmental and Projects - (47k) over	The overspend is mainly due to the timing of the achievement of efficiencies within Fleet.
		Fleet Service - Repairs - (260k) over	Fleet, Environmental and Projects - (265k) over	The overspend is mainly due to the timing of the achievement of efficiencies within Fleet.
		<u>Fleet Service Charges - Vehicle Maintenance - (20k) over</u>	<u>COVID-19 - (15k) over</u>	The overspend is due to the requirement for maintenance on Fleet vehicles being used by services as a result of COVID-19.
		<u>Fleet Services - Fuel - (35k) over</u>	<u>COVID-19 - (37k) over</u>	The overspend relates to fuel usage by hired and retained vehicles used for service delivery as result of COVID-19.
Payments to Other Bodies	23k under	<u>Grants to Voluntary Organisations - 20k under</u>	<u>Leisure - 20k under</u>	The underspend relates to budget not required for the fireworks display as a result of COVID-19.

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Payment to Contractors	(428k) over	Payment to Private Contractors - (428k) over	COVID-19 - (426k) over	The overspend is mainly due to payments being incurred for an increase in the levels of domestic waste tonnage being disposed of as a result of COVID-19.
Income	(731k) under recovered	<p>Sales General - (296k) under recovered</p> <p>Fees and Charges General - (296k) under recovered</p>	<p>Facilities, Streets, Waste and Grounds - (296k) under recovered</p> <p>Facilities, Streets, Waste and Grounds - (61k) under recovered</p> <p><u>Planning and Economic Development - 27k over recovered</u></p> <p>Roads - (287k) under recovered</p>	<p>The under recovery reflects a reduction in cash income from the sale of school meals within the Catering Service.</p> <p>The under recovery is mainly due to less income being recovered from private clients for Care of Gardens within Grounds as a result of COVID-19.</p> <p>The over recovery is mainly due to the current level of Planning applications being greater than anticipated.</p> <p>The under recovery of income is mainly due to reduced income for parking charges and fines as a result of COVID-19, partially offset by an over recovery in income from roads construction consents.</p>

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Income (cont)		<u>Fees and Charges - Departments of the Authority - 38k over recovered</u>	<u>Facilities, Streets, Waste and Grounds - 20k over recovered</u>	The over recovery is mainly due to an increase in demand for additional service requests from Housing and Technical Resources for Waste Services.
			<u>Planning and Economic Development - 19k over recovered</u>	The over recovery is mainly due to the current level of Planning applications and building warrants from other Resources being greater than anticipated.
		<u>Fleet Services - (32k) under recovered</u>	<u>Fleet, Environmental and Projects - (32k) under recovered</u>	The under recovery is mainly due to lower than anticipated income from taxi inspections within Fleet due to COVID-19.
		<u>Recovery from Capital - (78k) under recovered</u>	<u>Roads - (78k) under recovered</u>	The under recovery is due to a reduction in the current level of works that have been undertaken.
		<u>Recharges- Departments of the Authority - (72k) under recovered</u>	<u>Roads - (54k) under recovered</u>	The under recovery is due to a reduced amount of works being carried out within the Construction Unit due to COVID-19 lockdown and is offset by a reduction in expenditure.

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

South Lanarkshire Council

Community and Enterprise Resources - Total

Expenditure / Income Variance Trends 2021/22

	REVISED ANNUAL BUDGET SLC 21/22 2	PERIOD 2 VARIANCE AMOUNT	Over/ Under	PERIOD 3 VARIANCE AMOUNT	Over/ Under	PERIOD 4 ESTIMATE TO DATE	PERIOD 4 ACTUAL TO DATE	PERIOD 4 VARIANCE AMOUNT	Over/ Under
EMPLOYEE COSTS									
APT & C BASIC	66,729	161	under	294	under	17,737	17,289	448	under
APT & C OVERTIME	1,447	(42)	over	(129)	over	436	635	(199)	over
APT & C SUPERANNUATION	11,109	(48)	over	(67)	over	2,982	3,069	(87)	over
APT & C NIC	5,464	13	under	49	under	1,467	1,396	71	under
TRAVEL AND SUBSISTENCE	75	(6)	over	(10)	over	20	32	(12)	over
OTHER EMPLOYEE COSTS	203	0		4	under	189	185	4	under
PENSION INCREASES	1,109	(6)	over	3	under	362	359	3	under
ADDITIONAL PENSION COSTS	0	(10)	over	(20)	over	0	37	(37)	over
EMPLOYEE COSTS	86,136	62	under	124	under	23,193	23,002	191	under
PROPERTY COSTS									
RATES	929	0		0		0	0	0	
SCOTTISH WATER - UNMETERED CHARGES	29	0		(1)	over	10	10	0	
SCOTTISH WATER - METERED CHARGES	99	(6)	over	(6)	over	43	59	(16)	over
RENT	801	2	under	2	under	169	166	3	under
SERVICE CHARGE	42	0		0		6	6	0	
FACTORING CHARGES	14	0		0		9	9	0	
PROPERTY INSURANCE	288	0		0		0	0	0	
SECURITY COSTS	46	0		0		9	7	2	under
GROUND MAINTENANCE	8	0		0		0	0	0	
REPAIRS & MAINTENANCE - INTERNAL CONTRACTORS	8	0		(1)	over	0	4	(4)	over
REPAIRS & MAINTENANCE - INTERNAL CONTRACTORS DIRECT CHARGE	1	0		0		0	0	0	
REPAIRS & MAINTENANCE - EXTERNAL CONTRACTORS	40	(8)	over	(9)	over	7	14	(7)	over
ELECTRICITY - CONTRACT	303	2	under	3	under	58	59	(1)	over
GAS	120	(3)	over	2	under	24	24	0	
HEATING OIL	14	0		0		1	2	(1)	over
CLEANING CONTRACT	11	(12)	over	(12)	over	3	29	(26)	over
CLEANING AND JANITORIAL SUPPLIES AND EQUIPMENT	270	2	under	(6)	over	90	98	(8)	over
HEALTH & HYGIENE MATERIALS	38	(2)	over	(3)	over	11	13	(2)	over
WINDOW CLEANING	1	0		0		0	0	0	
REFUSE UPLIFT	407	0		(3)	over	74	79	(5)	over
OTHER PROPERTY COSTS	20	(1)	over	(2)	over	14	17	(3)	over
PROPERTY COSTS	3,489	(27)	over	(36)	over	528	596	(68)	over

South Lanarkshire Council

Community and Enterprise Resources - Total

Expenditure / Income Variance Trends 2021/22

	REVISED ANNUAL BUDGET SLC 21/22 2	PERIOD 2 VARIANCE AMOUNT	Over/ Under	PERIOD 3 VARIANCE AMOUNT	Over/ Under	PERIOD 4 ESTIMATE TO DATE	PERIOD 4 ACTUAL TO DATE	PERIOD 4 VARIANCE AMOUNT	Over/ Under
SUPPLIES AND SERVICES									
COMPUTER EQUIPMENT PURCHASE	417	2	under	(8)	over	152	161	(9)	over
COMPUTER EQUIPMENT MAINTENANCE	75	(4)	over	(2)	over	40	42	(2)	over
I.T. EQUIPMENT MAINT-CONTRACT	303	4	under	1	under	32	31	1	under
I.T. ELECTRONIC MESSAGING	75	(7)	over	(3)	over	15	20	(5)	over
EQUIPMENT, APPARATUS AND TOOLS	755	3	under	(37)	over	100	146	(46)	over
SMALL TOOLS	181	2	under	3	under	13	10	3	under
FURNITURE - OFFICE	0	0		(2)	over	0	2	(2)	over
FURNISHINGS (INCL. CROCKERY & LINEN)	120	0		0		40	41	(1)	over
MATERIALS	7,458	(6)	over	0		1,695	1,696	(1)	over
MATERIALS, APPARATUS AND EQUIPMENT	9	0		(2)	over	0	2	(2)	over
PUBLICATIONS, JOURNALS, NEWSPAPERS ETC.	2	0		0		0	0	0	
FOODSTUFFS - GENERAL	4,511	15	under	70	under	988	929	59	under
PROTECTIVE CLOTHING & UNIFORMS	190	(10)	over	(10)	over	48	62	(14)	over
LAUNDRY COSTS	5	(1)	over	(1)	over	2	3	(1)	over
OTHER SUPPLIES AND SERVICES	1,804	0		1	under	109	107	2	under
MAJOR SUPPLY OF ELECTRICAL POWER	1,281	(1)	over	(1)	over	149	203	(54)	over
DELIVERY CHARGE	1	0		0		0	0	0	
SUPPLIES AND SERVICES	17,187	(4)	over	9	under	3,383	3,455	(72)	over
TRANSPORT AND PLANT									
PURCHASE OF PLANT	63	0		0		18	20	(2)	over
FLEET SERVICES - DRIVERS	58	0		0		0	0	0	
FLEET SERVICES - FUEL	3,358	0		(2)	over	902	908	(6)	over
FLEET SERVICES - VEHICLE HIRE	1,701	(30)	over	(36)	over	249	296	(47)	over
POOL CAR CHARGES - RENTAL	55	1	under	0		0	0	0	
POOL CAR CHARGES - FUEL	21	0		0		0	0	0	
POOL CAR CHARGES - ADDITIONAL COSTS	7	0		0		5	5	0	
OTHER TRANSPORT COSTS	49	3	under	(7)	over	15	19	(4)	over
TRANSPORT INSURANCE	93	0		0		0	0	0	
LICENCES	412	13	under	7	under	118	110	8	under
FLEET SERVICES - REPAIRS	1,126	(81)	over	(147)	over	271	531	(260)	over
PLANT SERVICES	19	(1)	over	0		5	4	1	under
FLEET SERVICE CHARGES - SCHEDULED MAINTENANCE	0	2	under	0		0	0	0	
FLEET SERVICE CHARGES - VEHICLE MAINTENANCE	4,095	(15)	over	(31)	over	1,163	1,183	(20)	over
FLEET SERVICE CHARGES - UNSCHEDULED LABOUR	0	0		(1)	over	0	1	(1)	over
FLEET SERVICE CHARGES - PLANT MAINTENANCE	256	1	under	0		51	47	4	under
FLEET SERVICE CHARGES - ASSET MODIFICATION	70	2	under	4	under	5	3	2	under
FLEET SERVICE CHARGES - LEASING	5,018	(34)	over	6	under	2,079	2,069	10	under
FLEET SERVICE CHARGES - HIRED VEHICLES	1,094	(1)	over	(5)	over	241	258	(17)	over
FLEET SERVICE CHARGES - CONTRACT HIRE	2	0		0		0	0	0	
FLEET SERVICE CHARGES - ROAD FUND LICENCE	225	2	under	6	under	62	63	(1)	over
FLEET SERVICE CHARGES - FUEL	2,452	(10)	over	(26)	over	558	593	(35)	over
FLEET SERVICE CHARGES - DRIVERS	101	0		0		0	0	0	
HIRE OF EXTERNAL VEHICLES	76	3	under	6	under	1	1	0	
HIRE OF EXTERNAL PLANT	287	0		(5)	over	58	60	(2)	over
HIRE OF SKIPS	17	(1)	over	(1)	over	4	6	(2)	over
TRANSPORT AND PLANT	20,655	(146)	over	(232)	over	5,805	6,177	(372)	over

South Lanarkshire Council

Community and Enterprise Resources - Total

Expenditure / Income Variance Trends 2021/22

	REVISED ANNUAL BUDGET SLC 21/22 2	PERIOD 2 VARIANCE AMOUNT	Over/ Under	PERIOD 3 VARIANCE AMOUNT	Over/ Under	PERIOD 4 ESTIMATE TO DATE	PERIOD 4 ACTUAL TO DATE	PERIOD 4 VARIANCE AMOUNT	Over/ Under
ADMINISTRATION									
PRINTING AND STATIONERY	150	3	under	(1)	over	22	19	3	under
TELEPHONES	106	(3)	over	1	under	32	29	3	under
MOBILE PHONES	63	0		0		11	13	(2)	over
ADVERTISING - OF COUNCIL SERVICE AVAILABILITY	8	0		0		0	0	0	
ADVERTISING - OTHER	77	0		0		18	18	0	
POSTAGES/COURIERS	37	1	under	0		5	6	(1)	over
MEMBERSHIP FEES/SUBSCRIPTIONS	27	(2)	over	(6)	over	9	14	(5)	over
INSURANCE	260	0		0		0	0	0	
MEDICAL COSTS	69	0		0		22	26	(4)	over
LEGAL EXPENSES	42	(1)	over	0		7	6	1	under
HOSPITALITY / CIVIC RECOGNITION	2	0		0		0	0	0	
INTERNET AGENCY FEES	15	0		(1)	over	6	6	0	
SECURITY UPLIFT FEES	26	0		0		1	1	0	
OTHER ADMIN COSTS	4	0		0		0	0	0	
TRAINING	2	(1)	over	(1)	over	1	2	(1)	over
ADMINISTRATION	888	(3)	over	(8)	over	134	140	(6)	over
PAYMENT TO OTHER BODIES									
SPT: ANNUAL BUS SUBSIDY	1,788	0		0		798	798	0	
SPT: BUS OTHER	258	0		0		258	258	0	
SPT: FERRIES	29	0		0		29	29	0	
SPT: UNDERGROUND	1,318	0		0		659	659	0	
SPT: OTHER	1,727	0		0		864	864	0	
SPT: MAINTENANCE OF BUS SHELTERS AND STOPS	131	0		0		131	131	0	
OTHER LOCAL AUTHORITIES	184	0		2	under	28	25	3	under
GRANTS TO VOLUNTARY ORGANISATIONS	22	0		0		20	0	20	under
PAYMENTS TO VOLUNTARY ORGANISATIONS	39	0		0		0	0	0	
PAYMENTS TO OTHER BODIES	23,488	0		(1)	over	15,809	15,809	0	
EXTERNAL AUDIT FEES	4	0		0		0	0	0	
PAYMENT TO OTHER BODIES	28,988	0		1	under	18,596	18,573	23	under
PAYMENT TO CONTRACTORS									
PAYMENT TO TRADING SERVICES CONTRACTOR	1,452	0		0		0	0	0	
PAYMENT TO LOCAL AUTHORITY CONTRACTOR	302	0		0		97	97	0	
PAYMENT TO PRIVATE CONTRACTOR	37,343	(96)	over	(275)	over	9,504	9,932	(428)	over
PAYMENT TO EXTERNAL CONSULTANTS / PROFESSIONAL SERVICES	4	0		0		0	0	0	
PAYMENT TO CONTRACTORS	39,101	(96)	over	(275)	over	9,601	10,029	(428)	over

South Lanarkshire Council

Community and Enterprise Resources - Total

Expenditure / Income Variance Trends 2021/22

	REVISED ANNUAL BUDGET SLC 21/22 2	PERIOD 2 VARIANCE AMOUNT	Over/ Under	PERIOD 3 VARIANCE AMOUNT	Over/ Under	PERIOD 4 ESTIMATE TO DATE	PERIOD 4 ACTUAL TO DATE	PERIOD 4 VARIANCE AMOUNT	Over/ Under
TRANSFER PAYMENTS									
CONCESSIONARY FARES	604	0		0		151	151	0	
TRANSFER PAYMENTS	604	0		0		151	151	0	
FINANCING CHARGES									
LEASING CHARGES - OPERATIONAL	1	0		0		0	0	0	
I.T. EQUIPMENT LEASING-CONTRACT	183	0		9	under	6	8	(2)	over
FINANCING CHARGES	184	0		9	under	6	8	(2)	over
TOTAL EXPENDITURE	197,232	(214)	over	(408)	over	61,397	62,131	(734)	over
INCOME									
MILK SUBSIDIES FROM THE E.U.	(55)	0		0		0	0	0	
CONTRIBUTIONS FROM OTHER BODIES	(17,833)	1	over rec	0		(16,261)	(16,262)	1	over rec
SALES - GENERAL	(4,785)	(145)	under rec	(266)	under rec	(1,039)	(743)	(296)	under rec
SALES - DEPARTMENTS OF THE AUTHORITY	(118)	0		0		(74)	(74)	0	
FEES AND CHARGES - GENERAL	(8,481)	(198)	under rec	(249)	under rec	(2,419)	(2,123)	(296)	under rec
FEES AND CHARGES - DEPARTMENTS OF THE AUTHORITY	(6,698)	27	over rec	62	over rec	(2,266)	(2,304)	38	over rec
RENTAL INCOME	(599)	0		0		(66)	(66)	0	
FLEET SERVICES	(12,398)	(21)	under rec	(32)	under rec	(2,935)	(2,903)	(32)	under rec
OTHER INCOME	(1,690)	(1)	under rec	2	over rec	(420)	(424)	4	over rec
RECOVERY FROM CAPITAL	(1,333)	(18)	under rec	(17)	under rec	(366)	(288)	(78)	under rec
RECHARGES - DEPARTMENTS OF THE AUTHORITY	(27,532)	(44)	under rec	(104)	under rec	(10,729)	(10,657)	(72)	under rec
TOTAL INCOME	(81,522)	(399)	under rec	(604)	under rec	(36,575)	(35,844)	(731)	under rec
NET EXPENDITURE	115,710	(613)	over	(1,012)	over	24,822	26,287	(1,465)	over

Revenue Budget Monitoring Statement

Period Ended 16 July 2021 (No 4)

Education Resources

Service Departments :-

Education

COVID-19

Total Education Resources

Annual Budget	Forecast for Year	Annual Forecast Variance	Budget Proportion to 16/07/21	Actual to Period 4 to 16/07/21	Variance to 16/07/21
£m	£m	£m	£m	£m	£m
352.164	352.164	0.000	97.100	97.199	(0.099) over
11.361	11.361	0.000	3.018	3.093	(0.075) over
363.525	363.525	0.000	100.118	100.292	(0.174) over

Education Resources Variance Analysis 2021/22 (Period 4)

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Employee Costs	197k under	APT&C Basic / Superannuation / National Insurance - 194k under	Schools - 199k under	The underspend mainly relates to core Early Years posts and is the result of staff turnover and a delay in recruitment to fill posts.
Property Costs	(50k) over	<u>Gas - (59k) over</u>	<u>COVID-19 - (59k) over</u>	The overspend is due to increased ventilation requirements within schools and establishments.
Transport and Plant	(273k) over	<u>Pupil Transport - Special Educational Needs - (122k) over</u> Pupil Transport - Strathclyde Passenger Transport - (127k) over	<u>Schools - (122k) over</u> Schools - (127k) over	This relates to the cost of transporting children to both mainstream and Special Education Needs schools. This is a demand led service and reflects increasing pupil numbers and costs. This is a demand led service and reflects the volume of children requiring mainstream transport to school and increased costs.
Payments to Other Bodies	(9k) over	<u>Other Local Authorities - 28k under</u>	<u>Schools - 28k under</u>	The underspend is due to a reduction in placements within Other Local Authorities and is being used to support the costs of Independent School Places below.

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Payments to Other Bodies (cont)		<u>Payments to Other Bodies - 84k under</u> Independent School Places - (121k) over	<u>Schools - 84k under</u> Schools - (121k) over	The underspend is due to less than anticipated core Early Years spend to date. 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. This is partially offset by the underspend within Other Local Authorities.
Income	(87k) under recovered	<u>Milk Subsidies - (30k) under recovered</u> Contributions from Other Bodies - (64k) under recovered	<u>Schools - (30k) under recovered</u> Schools - (64k) under recovered	This reflects the under recovery of income received for the administration of nursery milk due to COVID-19. The under recovery relates to reduced income received from Instrumental Music Service fees as a result of COVID-19.

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

South Lanarkshire Council

Education Resource - Total

Expenditure / Income Variance Trends 2021/2022

	REVISED ANNUAL BUDGET SLC 21/22 2	PERIOD 2 VARIANCE AMOUNT	Over/ Under	PERIOD 3 VARIANCE AMOUNT	Over/ Under	PERIOD 4 ESTIMATE TO DATE	PERIOD 4 ACTUAL TO DATE	PERIOD 4 VARIANCE AMOUNT	Over/ Under
EMPLOYEE COSTS									
TEACHERS BASIC	154,442	(141)	over	(655)	over	42,843	42,843	0	
TEACHERS SUPERANNUATION	36,986	(32)	over	(148)	over	9,611	9,611	0	
TEACHERS NI	17,199	(15)	over	(67)	over	4,593	4,593	0	
DAILY TEACHERS BASIC	1,244	0		0		197	197	0	
TEACHERS TRAINING	435	0		0		61	61	0	
APT&C BASIC	57,598	113	under	49	under	15,499	15,383	116	under
APT&C OVERTIME	0	0		(19)	over	0	1	(1)	over
APT&C SUPERANNUATION	10,600	(24)	over	(31)	over	2,898	2,911	(13)	over
APT&C NIC	4,261	35	under	57	under	1,166	1,075	91	under
SESSIONAL WORK	124	0		0		21	21	0	
TRAVEL AND SUBSISTANCE	245	0		0		12	12	0	
OTHER EMPLOYEE COSTS	263	0		0		98	98	0	
PENSION INCREASES	434	4	under	4	under	145	136	9	under
PREMATURE RETIRALS	4,660	(3)	over	(3)	over	1,553	1,556	(3)	over
ADDITIONAL PENSION COSTS	0	(2)	over	(2)	over	0	2	(2)	over
EMPLOYEE COSTS	288,491	(65)	over	(815)	over	78,697	78,500	197	under
PROPERTY COSTS									
RATES	15,351	0		0		0	0	0	
SCOTTISH WATER - METERED (DRAINAGE) CHARGES	638	0		0		236	236	0	
SCOTTISH WATER - METERED CHARGES	898	0		0		167	148	19	under
RENT	246	0		0		73	73	0	
SERVICE CHARGE	33	0		0		24	24	0	
PROPERTY INSURANCE	480	0		0		1	1	0	
SECURITY COSTS	62	0		0		2	2	0	
REPAIRS & MAINTENANCE - INTERNAL CONTRACTOR	40	(2)	over	(2)	over	6	6	0	
REPAIRS & MAINTENANCE - EXTERNAL CONTRACTOR	12	0		(2)	over	12	12	0	
ADAPTIONS - INTERNAL CONTRACTORS	155	(1)	over	(1)	over	5	5	0	
ELECTRICITY - CONTRACT	3,758	0		0		291	301	(10)	over
GAS	2,244	0		0		258	317	(59)	over
HEATING OIL	71	0		0		14	14	0	
SOLID FUEL	187	0		0		22	22	0	
JANITOR SERVICE	74	0		0		2	2	0	
JANITORIAL SUPPLIES	16	0		0		0	0	0	
CLEANING CONTRACT	1,421	0		(1,338)	over	1,402	1,403	(1)	over
CLEANING OUTWITH CONTRACT	7	0		0		0	0	0	
CLEANING AND JANITORIAL SUPPLIES AND EQUIPMENT	578	(57)	over	(106)	over	178	177	1	under
HEALTH & HYGIENE MATERIALS	127	0		0		6	6	0	
WINDOW CLEANING	3	0		0		0	0	0	
STEWARD SERVICE	1	0		0		0	0	0	
REFUSE UPLIFT	13	0		0		2	2	0	
OTHER PROPERTY COSTS	39	0		0		15	15	0	
OFFICE ACCOM-FACILITIES MANAGEMENT	4	0		0		4	4	0	
ACCOMMODATION RECHARGE TO USERS	882	0		0		882	882	0	
PROPERTY COSTS	27,340	(60)	over	(1,449)	over	3,602	3,652	(50)	over

South Lanarkshire Council

Education Resource - Total

Expenditure / Income Variance Trends 2021/2022

	REVISED ANNUAL BUDGET SLC 21/22 2	PERIOD 2 VARIANCE AMOUNT	Over/ Under	PERIOD 3 VARIANCE AMOUNT	Over/ Under	PERIOD 4 ESTIMATE TO DATE	PERIOD 4 ACTUAL TO DATE	PERIOD 4 VARIANCE AMOUNT	Over/ Under
SUPPLIES AND SERVICES									
COMPUTER EQUIPMENT PURCHASE	336	0		0		258	258	0	
COMPUTER EQUIPMENT RENTAL	1	0		0		0	0	0	
I.T. EQUIPMENT MAINT-CONTRACT	2,128	0		0		560	560	0	
I.T. ELECTRONIC MESSAGING	22	0		0		17	17	0	
EQUIPMENT, APPARATUS AND TOOLS	47	0		0		19	18	1	under
SMALL TOOLS	0	0		0		0	1	(1)	over
AIDS FOR CLIENTS	109	0		0		15	15	0	
ADAPTATIONS FOR CLIENTS	8	0		0		8	8	0	
FURNITURE - OFFICE	17	0		0		5	5	0	
FURNITURE - GENERAL	94	0		0		22	22	0	
FURNISHINGS (INCL. CROCKERY & LINEN)	2	0		0		2	2	0	
MATERIALS	4	0		0		4	4	0	
MATERIALS, APPARATUS AND EQUIPMENT	1,813	(2)	over	(1)	over	890	890	0	
PUPIL EQUITY FUNDING	6,114	0		0		9	9	0	
SAC FUNDING	923	0		0		0	0	0	
LIBRARY/RESOURCE CENTRE MATERIALS	59	0		0		10	10	0	
AUDIO VISUAL	12	0		0		12	12	0	
PUBLICATIONS, JOURNALS, NEWSPAPERS ETC.	6	0		0		5	5	0	
TV LICENCES - EDUCATION	23	0		0		1	1	0	
FOODSTUFFS - GENERAL	8	0		0		8	8	0	
PROTECTIVE CLOTHING & UNIFORMS	401	(1)	over	(23)	over	33	33	0	
LAUNDRY COSTS	1	0		0		0	0	0	
OTHER SUPPLIES AND SERVICES	11	0		0		8	8	0	
HEALTH AND SAFETY	70	0		0		0	0	0	
CATERING - CONTRACT	2,908	1	under	2	under	0	0	0	
CATERING - OUTWITH CONTRACT	2	0		0		1	0	1	under
CATERING - EXTERNAL	0	(1)	over	(1)	over	0	1	(1)	over
SUPPLIES AND SERVICES	15,119	(3)	over	(24)	over	1,887	1,887	0	

South Lanarkshire Council

Education Resource - Total

Expenditure / Income Variance Trends 2021/2022

	REVISED ANNUAL BUDGET SLC 21/22 2	PERIOD 2 VARIANCE AMOUNT	Over/ Under	PERIOD 3 VARIANCE AMOUNT	Over/ Under	PERIOD 4 ESTIMATE TO DATE	PERIOD 4 ACTUAL TO DATE	PERIOD 4 VARIANCE AMOUNT	Over/ Under
TRANSPORT AND PLANT									
OTHER TRANSPORT COSTS	2	0		0		0	0	0	
INSURANCE	3	0		0		0	0	0	
FLEET SERVICE CHARGES - SCHEDULED MAINTENANCE	38	0		0		5	2	3	under
FLEET SERVICE CHARGES - VEHICLE MAINTENANCE	27	(1)	over	(2)	over	10	10	0	
FLEET SERVICE CHARGES - LEASING	52	0		0		22	23	(1)	over
FLEET SERVICE CHARGES - HIRED VEHICLES	0	0		(1)	over	0	2	(2)	over
FLEET SERVICE CHARGES - ROAD FUND LICENCES/MOT	4	(1)	over	1	under	1	0	1	under
FLEET SERVICE CHARGES - FUEL	68	4	under	0		17	18	(1)	over
FLEET SERVICE CHARGES - DRIVERS	1,017	0		0		0	0	0	
FLEET SERVICE CHARGES - BUS ESCORTS	258	(2)	over	2	under	94	94	0	
HIRE OF EXTERNAL VEHICLES	52	0		0		3	2	1	under
HIRE OF SKIPS	2	(1)	over	(1)	over	2	2	0	
PUPIL TRANSPORT-SPECIAL EDUCATIONAL NEEDS	4,012	0		(41)	over	860	982	(122)	over
PUPIL TRANSPORT-S'CLYDE PASSENGER TRANSPORT	5,453	(90)	over	(85)	over	1,860	1,987	(127)	over
PUPIL TRANSPORT - OTHER	140	(9)	over	(21)	over	57	82	(25)	over
TRANSPORT AND PLANT	11,128	(100)	over	(148)	over	2,931	3,204	(273)	over
ADMINISTRATION									
PRINTING AND STATIONERY	392	0		0		142	142	0	
TELEPHONES	254	0		0		67	67	0	
MOBILE PHONES	7	0		0		7	7	0	
ADVERTISING - OTHER	11	0		0		0	0	0	
POSTAGES/COURIERS	74	0		0		19	19	0	
MEMBERSHIP FEES/SUBSCRIPTIONS	109	0		0		109	109	0	
INSURANCE	78	0		0		0	0	0	
MEDICAL COSTS	17	0		0		17	17	0	
HOSPITALITY / CIVIC RECOGNITION	3	0		0		3	3	0	
SECURITY UPLIFT FEES	3	0		0		0	0	0	
OTHER ADMIN COSTS	6	0		0		0	0	0	
CONFERENCES - OFFICIALS (incl associated costs)	53	0		8	under	21	0	21	under
TRAINING	139	0		0		135	129	6	under
ADMINISTRATION	1,146	0		8	under	520	493	27	under

South Lanarkshire Council

Education Resource - Total

Expenditure / Income Variance Trends 2021/2022

	REVISED ANNUAL BUDGET SLC 21/22 2	PERIOD 2 VARIANCE AMOUNT	Over/ Under	PERIOD 3 VARIANCE AMOUNT	Over/ Under	PERIOD 4 ESTIMATE TO DATE	PERIOD 4 ACTUAL TO DATE	PERIOD 4 VARIANCE AMOUNT	Over/ Under
PAYMENT TO OTHER BODIES									
OTHER COMMITTEES OF THE AUTHORITY	0	(1)	over	0		0	0	0	
OTHER LOCAL AUTHORITIES	1,137	1	under	0		148	120	28	under
SCOTTISH QUALIFICATIONS AUTHORITY	1,563	0		0		1	1	0	
PAYMENTS TO VOLUNTARY ORGANISATIONS	5	0		0		5	5	0	
PAYMENTS TO OTHER BODIES	21,133	30	under	35	under	4,628	4,544	84	under
INDEPENDENT SCHOOL PLACES	3,907	(79)	over	(69)	over	643	764	(121)	over
CONTRACT SPEECH THERAPY	678	0		0		0	0	0	
SCHOOL ACTIVITIES	122	0		0		11	11	0	
RESEARCH GRANTS - EDUCATION	40	0		0		40	40	0	
PARENT COUNCILS (PREV.SCHOOL BOARDS)	28	0		0		0	0	0	
P.E. FACILITIES	88	0		0		0	0	0	
ACTIVITIES PROGRAMME	677	0		0		103	103	0	
COPYRIGHT AGREEMENT	184	0		0		184	184	0	
PAYMENT TO OTHER BODIES	29,562	(49)	over	(34)	over	5,763	5,772	(9)	over
PAYMENT TO CONTRACTORS									
PAYMENT TO PRIVATE CONTRACTOR	36,047	0		0		8,148	8,127	21	under
PAYMENT TO CONTRACTORS	36,047	0		0		8,148	8,127	21	under
TRANSFER PAYMENTS									
EDUCATION MAINTENANCE ALLOWANCE	316	0		0		316	316	0	
FOOTWEAR & CLOTHING GRANTS	1,917	0		0		1,313	1,313	0	
WORK EXPERIENCE	17	0		0		0	0	0	
TRANSFER PAYMENTS	2,250	0		0		1,629	1,629	0	
FINANCING CHARGES									
LEASING CHARGES - OPERATIONAL	3	0		0		0	0	0	
I.T. EQUIPMENT LEASING - CONTRACT	340	0		0		63	63	0	
FINANCING CHARGES	343	0		0		63	63	0	
TOTAL EXPENDITURE	411,426	(277)	over	(2,462)	over	103,240	103,327	(87)	over

South Lanarkshire Council

Education Resource - Total

Expenditure / Income Variance Trends 2021/2022

	REVISED ANNUAL BUDGET SLC 21/22 2	PERIOD 2 VARIANCE AMOUNT	Over/ Under	PERIOD 3 VARIANCE AMOUNT	Over/ Under	PERIOD 4 ESTIMATE TO DATE	PERIOD 4 ACTUAL TO DATE	PERIOD 4 VARIANCE AMOUNT	Over/ Under
INCOME									
GOVERNMENT GRANT - GAELIC EDUCATION	(170)	0		0		(85)	(85)	0	
GOVERNMENT GRANTS - OTHER EDUCATION GRANTS	(42,024)	0		0		(951)	(951)	0	
MILK SUBSIDIES FROM THE SCOTTISH OFFICE	(66)	0		0		(35)	(5)	(30)	under rec
CONTRIBUTIONS FROM OTHER BODIES	(3,430)	(59)	under rec	(64)	under rec	(958)	(894)	(64)	under rec
FEES AND CHARGES - OTHER LOCAL AUTHORITIES	(970)	0		0		0	0	0	
PLAYGROUP ACCOMMODATION CHARGE	(25)	0		(5)	under rec	(5)	0	(5)	under rec
EARLY YEARS FEES	(255)	0		0		(189)	(201)	12	over rec
RENTAL INCOME	(20)	0		0		(3)	(3)	0	
COURSE FEES	(35)	0		0		(9)	(9)	0	
OTHER INCOME	(24)	0		0		(5)	(5)	0	
ACCOMMODATION INCOME FROM USERS	(882)	0		0		(882)	(882)	0	
INCOME	(47,901)	(59)	under rec	(69)	under rec	(3,122)	(3,035)	(87)	under rec
NET EXPENDITURE	363,525	(336)	over	(2,531)	over	100,118	100,292	(174)	over

Revenue Budget Monitoring Statement

Period Ended 16 July 2021 (No 4)

Finance and Corporate Resources

Service Departments :-

	Annual Budget	Forecast for Year	Annual Forecast Variance	Budget Proportion to 16/07/21	Actual to Period 4 to 16/07/21	Variance to 16/07/21
	£m	£m	£m	£m	£m	£m
Finance Services - Strategy	1.877	1.877	0.000	0.987	0.977	0.010 under
Finance Services - Transactions	12.246	12.246	0.000	4.820	4.855	(0.035) over
Audit and Compliance Services	0.324	0.324	0.000	0.184	0.182	0.002 under
Information Technology Services	5.266	5.266	0.000	4.857	4.857	0.000
Communications and Strategy Services	0.884	0.884	0.000	0.440	0.440	0.000
Administration and Licensing Services	4.047	4.047	0.000	1.738	1.745	(0.007) over
Personnel Services	12.007	12.007	0.000	2.523	2.542	(0.019) over
COVID-19	0.000	0.000	0.000	0.000	1.666	(1.666) over
Total Finance and Corporate Resources	36.651	36.651	0.000	15.549	17.264	(1.715) over

Finance and Corporate Resources Variance Analysis 2021/22 (Period 4)

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Employee Costs	(282k) over	APT&C Basic / Superannuation / NI - (215k) over Pension Increases - (38k) over	<u>Finance (Transactions)</u> <u>- (33k) over</u> IT Services - (18k) over Administration, Legal and Licensing Services - (39k) over COVID-19 - (127k) over Finance (Transactions) Services - (11k) over Personnel Services - (18k) over	The overspends are due to lower than anticipated staff turnover across the Services. The overspend reflects additional staff costs including the administration of Self Isolation and pandemic payments. The overspends reflect the ongoing cost of early retirals and these are being managed within the overall budget.
Property Costs	85k under	<u>Electricity - 69k under</u>	<u>IT Services - 62k under</u>	The underspend reflects lower than anticipated costs at the Caird Centre.
Supplies and Services	(1,366k) over	<u>Computer Equipment Purchase - 74k under</u>	<u>Finance (Transactions)</u> <u>- (59k) over</u>	This overspend reflects the requirement for service cover at the 24 hour control centre.

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Supplies and Services (cont)		<u>Computer Equipment Purchase (cont)</u>	<u>IT Services - 180k under</u>	The underspend reflects lower than anticipated spend in relation to ad-hoc systems expenditure. The underspend partly offsets the overspend on Computer Equipment Maintenance below.
		<u>Computer Equipment Maintenance - (416k) over</u>	<u>IT Services - (420k) over</u>	The overspend reflects greater than anticipated licence and server costs, offset by additional income from recharges and also the underspend on Computer Equipment Purchases.
		Other Supplies and Services - (1,035k) over	COVID-19 - (1,037k) over	This overspend relates to the costs of spring hardship payments and family pandemic payments and is offset by Scottish Government funding.
Administration Costs	9k under	<u>Printing and Stationery - 67k under</u>	<u>Communications and Strategy - 62k under</u>	Expenditure on printroom works has been lower than anticipated, offset by an under recovery of income.
		<u>Telephones - (38k over)</u>	<u>IT Services - (34k over)</u>	Expenditure to date is higher than anticipated, offset by additional income from recharges to Resources.

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Payment to Other Bodies	(375k) over	<u>Payments to Other Bodies - (377k) over</u>	<u>COVID-19 - (360k) over</u>	This is payments made to third sector organisations during the pandemic and is offset by Scottish Government COVID funding carried forward.
Income	209k over recovered	Contributions from Other Bodies - 106k over recovered <u>Fees and Charges - General - 43k over recovered</u> Fees and Charges - Departments of the Authority - (82k) under recovered	Finance (Transactions) - 64k over recovered <u>Personnel - 42k over recovered</u> <u>Administration, Legal and Licensing Services - 45k over recovered</u> Communications and Strategy - (78k) under recovered	The over recovery relates to the receipt of Payment Deduction Project (PDP) income from the Department of Work and Pensions in relation to the recovery of Housing Benefit overpayments. This reflects income from the Department of Works and Pensions for the Kickstart scheme to create jobs for young people and is offset by associated payments made to employers This over recovery relates to Landlord Registration fees and is offset by expenditure. The under recovery reflects lower than anticipated income from recharges to other Resources, offset by a reduction in expenditure.

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Income (cont)		Other Income - 155k over recovered	Finance (Transactions) - (52k) under recovered	The under recovery mainly relates to income from the recovery of Housing Benefit Overpayment being lower than anticipated.
			<u>IT Services - 205k over recovered</u>	This over recovery relates to charges to other Resources for corporate mobiles, network and support server, offset by additional expenditure on Computer Equipment Maintenance (See Supplies and Services above).

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

Finance & Corporate Resources - Total	REVISED ANNUAL BUDGET SLC 21/22 2	PERIOD 2 VARIANCE AMOUNT	Over/ Under	PERIOD 3 VARIANCE AMOUNT	Over/ Under	PERIOD 4 ESTIMATE TO DATE	PERIOD 4 ACTUAL TO DATE	PERIOD 4 VARIANCE AMOUNT	Over/ Under
Expenditure / Income Variance Trends 2021/2022									
EMPLOYEE COSTS									
APT & C BASIC	23,971	(70)	over	(241)	over	6,661	6,880	(219)	over
APT & C OVERTIME	45	(6)	over	(6)	over	13	34	(21)	over
APT & C SUPERANNUATION	4,814	13	under	2	under	1,306	1,293	13	under
APT & C NIC	2,370	(3)	over	(12)	over	642	651	(9)	over
MANUAL BASIC	15	(7)	over	(5)	over	4	9	(5)	over
TRAVEL AND SUBSISTANCE	34	3	under	6	under	9	0	9	under
OTHER EMPLOYEE COSTS	2	0		0		2	2	0	
PENSION INCREASES	833	(32)	over	(13)	over	267	305	(38)	over
ADDITIONAL PENSION COSTS	0	(4)	over	(12)	over	0	12	(12)	over
EMPLOYEE COSTS	32,084	(106)	over	(281)	over	8,904	9,186	(282)	over
PROPERTY COSTS									
RATES	109	0		0		0	0	0	
SCOTTISH WATER - METERED CHARGES	9	(1)	over	(2)	over	3	3	0	
RENT	50	(4)	over	0		19	17	2	under
SERVICE CHARGE	2	0		1	under	1	0	1	under
FEU DUTIES	1	0		0		0	0	0	
PROPERTY INSURANCE	4	0		0		1	1	0	
SECURITY COSTS	103	1	under	7	under	24	20	4	under
REPAIRS & MAINTENANCE - INTERNAL CONTRATOR	1	2	under	1	under	0	(1)	1	under
REPAIRS & MAINTENANCE - EXTERNAL CONTRATOR	2	0		0		0	0	0	
ELECTRICITY - CONTRACT	440	14	under	37	under	102	33	69	under
GAS	14	1	under	2	under	3	0	3	under
FIXTURE & FITTINGS	1,936	0		0		237	237	0	
CLEANING AND JANITORIAL SUPPLIES AND EQUIPMENT	2	0		0		1	0	1	under
REFUSE UPLIFT	2	0		0		0	0	0	
OTHER PROPERTY COSTS	17	0		4	under	4	0	4	under
PROPERTY COSTS	2,692	13	under	50	under	395	310	85	under

Finance & Corporate Resources - Total	REVISED ANNUAL BUDGET SLC 21/22 2	PERIOD 2 VARIANCE AMOUNT	Over/ Under	PERIOD 3 VARIANCE AMOUNT	Over/ Under	PERIOD 4 ESTIMATE TO DATE	PERIOD 4 ACTUAL TO DATE	PERIOD 4 VARIANCE AMOUNT	Over/ Under
Expenditure / Income Variance Trends 2021/2022									
SUPPLIES AND SERVICES									
COMPUTER EQUIPMENT PURCHASE	2,457	(22)	over	(63)	over	1,385	1,311	74	under
COMPUTER EQUIPMENT MAINTENANCE	2,643	12	under	(27)	over	2,323	2,739	(416)	over
I.T. EQUIPMENT MAINT - CONTRACT	647	26	under	44	under	199	152	47	under
I.T. ELECTRONIC MESSAGING	131	(3)	over	(3)	over	33	38	(5)	over
EQUIPMENT, APPARATUS AND TOOLS	204	2	under	3	under	30	0	30	under
SUPPLIES FOR CLIENTS	133	5	under	10	under	31	13	18	under
FURNITURE - OFFICE	0	(2)	over	(3)	over	0	4	(4)	over
MATERIALS	78	(4)	over	(2)	over	18	21	(3)	over
MATERIALS, APPARATUS AND EQUIPMENT	0	(2)	over	(2)	over	0	5	(5)	over
PUBLICATIONS, JOURNALS, NEWSPAPERS ETC.	6	0		0		1	0	1	under
FOODSTUFFS - GENERAL	82	(5)	over	(13)	over	15	30	(15)	over
PROTECTIVE CLOTHING & UNIFORMS	7	(1)	over	(1)	over	1	4	(3)	over
LAUNDRY COSTS	0	0		0		0	1	(1)	over
OTHER SUPPLIES AND SERVICES	1,381	(121)	over	(1,099)	over	123	1,158	(1,035)	over
CATERING - OUTWITH CONTRACT	6	0		1	under	1	0	1	under
OUTSOURCED MAIL	134	(2)	over	1	under	29	32	(3)	over
FREE SCHOOL MEALS - COVID 19	297	(31)	over	(42)	over	297	344	(47)	over
SUPPLIES AND SERVICES	8,206	(148)	over	(1,196)	over	4,486	5,852	(1,366)	over
TRANSPORT AND PLANT									
POOL CAR CHARGES - RENTAL	24	1	under	3	under	5	0	5	under
POOL CAR CHARGES - FUEL	5	0		0		0	0	0	
FLEET SERVICE CHARGES - VEHICLE MAINTENANCE	1	0		0		0	0	0	
FLEET SERVICE CHARGES - LEASING	5	0		1	under	1	0	1	under
FLEET SERVICE CHARGES - HIRED VEHICLES	0	0		0		0	1	(1)	over
FLEET SERVICE CHARGES - ROAD FUND LICENCES/MOT	1	0		0		0	0	0	
FLEET SERVICE CHARGES - FUEL	2	0		0		0	0	0	
FLEET SERVICE CHARGES - DRIVERS	37	3	under	1	under	2	0	2	under
TRANSPORT AND PLANT	75	4	under	5	under	8	1	7	under

Finance & Corporate Resources - Total	REVISED ANNUAL BUDGET SLC 21/22 2	PERIOD 2 VARIANCE AMOUNT	Over/ Under	PERIOD 3 VARIANCE AMOUNT	Over/ Under	PERIOD 4 ESTIMATE TO DATE	PERIOD 4 ACTUAL TO DATE	PERIOD 4 VARIANCE AMOUNT	Over/ Under
Expenditure / Income Variance Trends 2021/2022									
ADMINISTRATION									
PRINTING AND STATIONERY	585	0		3	under	148	81	67	under
TELEPHONES	1,053	11	under	(34)	over	705	743	(38)	over
MOBILE PHONES	392	(1)	over	(2)	over	151	157	(6)	over
ADVERTISING - RECRUITMENT	18	(1)	over	(21)	over	18	39	(21)	over
ADVERTISING - OF COUNCIL SERVICE AVAILABILITY	1	0		0		0	0	0	
ADVERTISING - OTHER	139	3	under	8	under	32	19	13	under
POSTAGES/COURIERS	841	(35)	over	(13)	over	197	228	(31)	over
SMS MESSAGING	0	0		3	under	0	0	0	
MEMBERSHIP FEES/SUBSCRIPTIONS	226	(5)	over	(7)	over	188	193	(5)	over
INSURANCE	139	0		0		0	0	0	
MEDICAL COSTS	141	0		(1)	over	54	57	(3)	over
LEGAL EXPENSES	218	6	under	(5)	over	43	27	16	under
HOSPITALITY / CIVIC RECOGNITION	30	2	under	0		7	0	7	under
GIRO BANK AGENCY FEES	2	0		0		0	0	0	
PAYPOINT AGENCY FEES	101	(1)	over	(2)	over	24	23	1	under
INTERNET AGENCY FEES	0	0		(2)	over	0	2	(2)	over
SECURITY UPLIFT FEES	6	0		0		1	1	0	
OTHER ADMIN COSTS	724	2	under	3	under	700	700	0	
MEMBERS ALLOWANCES	1,763	5	under	8	under	468	458	10	under
CONFERENCES - MEMBERS (incl associated costs)	9	1	under	1	under	2	0	2	under
CONFERENCES - OFFICIALS (incl associated costs)	9	0		0		1	1	0	
TRAINING	763	(5)	over	(3)	over	202	202	0	
VOLUNTEERS' EXPENSES	0	0		(1)	over	0	1	(1)	over
INTERNAL SUPPORT SERVICES ALLOCATION	42	0		0		0	0	0	
ADMINISTRATION	7,202	(18)	over	(65)	over	2,941	2,932	9	under
PAYMENT TO OTHER BODIES									
GRANTS TO VOLUNTARY ORGANISATIONS	678	8	under	0		295	295	0	
PAYMENTS TO OTHER BODIES	13,277	(7)	over	(23)	over	5,114	5,491	(377)	over
EXTERNAL AUDIT FEES	516	0		0		174	174	0	
BUSINESS GRANTS - COVID 19	3,516	0		0		1,996	1,996	0	
PRIVATE INDIVIDUALS - GENERAL	8	1	under	1	under	2	0	2	under
PAYMENT TO OTHER BODIES	17,995	2	under	(22)	over	7,581	7,956	(375)	over
PAYMENT TO CONTRACTORS									
PAYMENT TO PRIVATE CONTRACTOR	40	0		0		3	5	(2)	over
PAYMENT TO INTERNAL CONSULTANTS	0	0		0		0	4	(4)	over
PAYMENT TO EXTERNAL CONSULTANTS / PROFESSIONAL SERVICES	231	2	under	(2)	over	0	2	(2)	over
PAYMENT TO CONTRACTORS	271	2	under	(2)	over	3	11	(8)	over

Finance & Corporate Resources - Total	REVISED ANNUAL BUDGET SLC 21/22 2	PERIOD 2 VARIANCE AMOUNT	Over/ Under	PERIOD 3 VARIANCE AMOUNT	Over/ Under	PERIOD 4 ESTIMATE TO DATE	PERIOD 4 ACTUAL TO DATE	PERIOD 4 VARIANCE AMOUNT	Over/ Under
Expenditure / Income Variance Trends 2021/2022									
TRANSFER PAYMENTS									
RENT ALLOWANCE	27,581	0		0		6,155	6,156	(1)	over
RENT REBATES	40,961	0		0		10,272	10,272	0	
TRANSFER PAYMENTS	68,542	0		0		16,427	16,428	(1)	over
FINANCING CHARGES									
LEASING CHARGES - OPERATIONAL	1	0		0		0	0	0	
I.T. EQUIPMENT LEASING-CONTRACT	1,042	21	under	17	under	392	385	7	under
FINANCING CHARGES	1,043	21	under	17	under	392	385	7	under
TOTAL EXPENDITURE	138,110	(230)	over	(1,494)	over	41,137	43,061	(1,924)	over
INCOME									
NON RELEVANT GOVERNMENT GRANT	(7,987)	92	over rec	92	over rec	(6,467)	(6,467)	0	
STATUTORY ADDITIONS - COST OF COLLECTION	(740)	0		0		0	0	0	
RENT REBATES SUBSIDY	(37,091)	0		0		(9,375)	(9,375)	0	
RENT ALLOWANCE SUBSIDY	(27,067)	0		0		(5,926)	(5,926)	0	
DWP SUBSIDY	(1,268)	0		0		(261)	(270)	9	over rec
CONTRIBUTIONS FROM DEVELOPMENT AGENCIES	(120)	(2)	under rec	0		(37)	(49)	12	over rec
CONTRIBUTIONS FROM OTHER BODIES	(2,468)	51	over rec	36	over rec	0	(106)	106	over rec
LOTTERY GRANTS	0	4	over rec	4	over rec	0	(4)	4	over rec
ESF GRANT	(40)	0		0		0	0	0	
SALES - GENERAL	(90)	(5)	under rec	(14)	under rec	(17)	0	(17)	under rec
SALES - OTHER BODIES	(719)	0		0		0	0	0	
SALES - DEPARTMENTS OF THE AUTHORITY	(32)	(1)	under rec	0		(1)	(1)	0	
FEES AND CHARGES - GENERAL	(4,304)	1	over rec	76	over rec	(701)	(744)	43	over rec
CHARGES TO HEALTH BOARDS	(38)	0		0		0	0	0	
FEES AND CHARGES - OTHER BODIES	(236)	(9)	under rec	(13)	under rec	(84)	(76)	(8)	under rec
FEES AND CHARGES - DEPARTMENTS OF THE AUTHORITY	(2,953)	44	over rec	9	over rec	(609)	(527)	(82)	under rec
RENTAL INCOME	(2)	0		0		0	0	0	
HOME LOANS REPAYMENTS	(17)	0		3	over rec	0	(9)	9	over rec
BIRTH REGISTRATION	(36)	(1)	under rec	(3)	under rec	(8)	(2)	(6)	under rec
DEATH REGISTRATION	(71)	1	over rec	(4)	under rec	(16)	(9)	(7)	under rec
MARRIAGE STATUTORY FEES	(98)	8	over rec	3	over rec	(23)	(23)	0	
EXTRACT ISSUE	(96)	0		5	over rec	(22)	(28)	6	over rec
MARRIAGES	(75)	(1)	under rec	0		(17)	(17)	0	
CITIZENSHIP CEREMONIES	(10)	0		1	over rec	(2)	(3)	1	over rec
NATIONAL CHECKING SERVICE	(71)	(5)	under rec	(11)	under rec	(16)	0	(16)	under rec
OTHER INCOME	(9,158)	(35)	under rec	20	over rec	(2,006)	(2,161)	155	over rec
REALLOCATION OF CENTRAL SUPPORT COSTS	(6,492)	0		0		0	0	0	
REALLOCATION OF SUPPORT COSTS	(180)	0		0		0	0	0	
INCOME	(101,459)	142	over rec	204	over rec	(25,588)	(25,797)	209	over rec
NET EXPENDITURE	36,651	(88)	over	(1,290)	over	15,549	17,264	(1,715)	over

Revenue Budget Monitoring Statement

Period Ended 16 July 2021 (No 4)

Housing and Technical Resources

Service Departments :-

Housing Services

Property Services

COVID-19

Total Housing and Technical Resources

Annual Budget	Forecast for Year	Annual Forecast Variance	Budget Proportion to 16/07/21	Actual to Period 4 to 16/07/21	Variance to 16/07/21
£m	£m	£m	£m	£m	£m
8.234	8.234	0.000	3.508	3.508	0.000
8.125	8.125	0.000	1.739	1.739	0.000
0.000	0.000	0.000	0.000	0.101	(0.101) over
16.359	16.359	0.000	5.247	5.348	(0.101) over

Housing and Technical Resources (excl HRA) Variance Analysis 2021/22 (Period 4)

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Employee Costs	0k	APT&C Basic / Overtime / Superannuation / National Insurance - 250k under	Property Services - 296k under	The variance relates to vacancies which are actively being recruited or being held whilst service requirements are determined.
		<u>Manual Basic / Overtime / Superannuation / National Insurance - (223k) over</u>	<u>Property Services - (214k) over</u>	The variance reflects the current level of trade operatives and overtime required to meet service demands.
Property Costs	(12k) over	Rent - (75k) over	COVID-19 - (63k) over	The overspend relates to the cost for additional temporary accommodation to meet increased demand as a result of COVID-19.
		<u>Housing - Rent W/O Unlet Periods - (88k) over</u>	<u>COVID-19 - (71k) over</u>	The overspend relates to the cost for additional temporary accommodation to meet increased demand as a result of COVID-19.
		<u>Refuse Uplifts - 98k under</u>	<u>Property Services - 98k under</u>	The level of uplifts varies depending on the current workload demands and timing of capital and revenue works. These are lower due to COVID-19 lockdown.

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Supplies and Services	1,211k under	Materials - 1,162k under	Property Services - 1,162k under	Expenditure on materials varies depending on the current workload demands and timing of works on a wide variety of capital and revenue works. These are currently lower due to COVID-19.
Transport and Plant	217k under	<u>Fleet Services Charges (All lines) - 56k under</u> <u>Hire of Plant / Scaffolding / Skips - 150k under</u>	<u>Property Services - 54k under</u> <u>Property Services - 150k under</u>	<p>The underspend is mainly due to a reduction in fuel consumption as a result of lockdown restrictions on operatives' travel.</p> <p>Expenditure on hires varies depending on the current workload demands and timing of works on a wide variety of capital and revenue works. These were lower due to COVID-19 lockdown.</p>
Payment to Other Bodies	(117k over)	Payment to Other Bodies - (139k) over	COVID-19 - (121k) over	This relates to payments for additional temporary accommodation required during COVID emergency and is offset by an over recovery of income.

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Payments to Contractors	2,569k under	<p>Payments to Private Contractors - 2,746k under</p> <p><u>Payments to External Consultants - (177k) over</u></p>	<p>Property Services - 2,746k under</p> <p><u>Property Services - (177k) over</u></p>	<p>Expenditure on contractor payments varies depending on the current workload demands and timing of works on a wide variety of capital and revenue works. These are lower due to COVID-19.</p> <p>This overspend reflects the requirement to purchase external professional services within the Projects team, to meet current service demands.</p>
Income	(4,008k) under recovered	<p><u>Rental Income - (104k) under recovered</u></p> <p><u>House Rents - 165k over recovered</u></p>	<p><u>Property - (104k) under recovered</u></p> <p><u>COVID-19 - 156k over recovered</u></p>	<p>This under recovery is due to changes to the level of rental income collectable from the portfolio.</p> <p>The over recovery relates to income for the provision of additional temporary accommodation to meet increased demand as a result of COVID-19. This partially offsets additional expenditure on Property Costs and Payment to Other Bodies above.</p>

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Income (cont)		Recovery from Capital - (3,390k) under recovered	Property Services - (3,390k) under recovered	The level of income recovered varies depending on the current workload and the timing of a wide variety of major capital projects and is offset by a reduction in expenditure. These are lower due to COVID-19. The income to date includes a recharge to the HRA and capital for fixed costs of the Project Services.
		Recharges – Departments of the Authority - (656k) under recovered	Property Services - (656k) under recovered	The level of income recovered varies depending on the current workload and the timing of a wide variety of revenue works and is offset by a reduction in expenditure. These are lower due to COVID-19. The income to date includes a recharge to the HRA and capital for the fixed costs of the Internal Property Services contractor.

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

South Lanarkshire Council

Housing & Technical Resources - Total

Expenditure / Income Variance Trends 2020/21

	REVISED ANNUAL BUDGET 2021/22	PERIOD 2 VARIANCE AMOUNT	Over/ Under	PERIOD 3 VARIANCE AMOUNT	Over/ Under	PERIOD 4 ESTIMATE TO DATE	PERIOD 4 ACTUAL TO DATE	PERIOD 4 VARIANCE AMOUNT	Over/ Under
EMPLOYEE COSTS									
APT & C BASIC	14,635	76	under	120	under	3,980	3,808	172	under
APT & C OVERTIME	186	5	under	(5)	over	49	56	(7)	over
APT & C SUPERANNUATION	2,805	26	under	36	under	764	715	49	under
APT & C NIC	1,537	15	under	22	under	417	381	36	under
MANUAL BASIC	17,537	5	under	(14)	over	4,771	4,812	(41)	over
MANUAL OVERTIME	545	(3)	over	(90)	over	149	307	(158)	over
MANUAL SUPERANNUATION	3,376	5	under	5	under	918	914	4	under
MANUAL NIC	1,768	(5)	over	(18)	over	480	508	(28)	over
TRAVEL AND SUBSISTANCE	42	0	-	4	under	11	5	6	under
OTHER EMPLOYEE COSTS	(27)	4	under	3	under	(7)	(7)	0	-
PENSION INCREASES	602	(22)	over	14	under	172	199	(27)	over
ADDITIONAL PENSION COSTS	13	0	-	(6)	over	0	6	(6)	over
EMPLOYEE COSTS	43,019	106	under	71	under	11,704	11,704	0	-

South Lanarkshire Council

Housing & Technical Resources - Total

Expenditure / Income Variance Trends 2020/21

	REVISED ANNUAL BUDGET 2021/22	PERIOD 2 VARIANCE AMOUNT	Over/ Under	PERIOD 3 VARIANCE AMOUNT	Over/ Under	PERIOD 4 ESTIMATE TO DATE	PERIOD 4 ACTUAL TO DATE	PERIOD 4 VARIANCE AMOUNT	Over/ Under
PROPERTY COSTS									
RATES	2,126	3	under	6	under	0	0	0	-
SCOTTISH WATER - UNMETERED CHARGES	12	(2)	over	(3)	over	4	7	(3)	over
SCOTTISH WATER - METERED CHARGES	239	(7)	over	(10)	over	52	57	(5)	over
RENT	1,258	(44)	over	(43)	over	551	626	(75)	over
SERVICE CHARGE	123	0	-	0	-	59	59	0	-
FACTORING CHARGES	9	1	under	1	under	1	(1)	2	under
OTHER ACCOMMODATION COSTS	2,582	0	-	0	-	1,847	1,827	20	under
BED AND BREAKFAST	27	3	under	4	under	4	0	4	under
PROPERTY INSURANCE	295	(1)	over	(3)	over	0	3	(3)	over
SECURITY COSTS	325	9	under	5	under	71	23	48	under
GROUND MAINTENANCE	52	(1)	over	(2)	over	0	2	(2)	over
GROUNDS MAINTENANCE ADDITIONAL WORKS	10	0	-	1	under	2	1	1	under
REPAIRS & MAINTENANCE - INTERNAL CONTRACTOR	2,803	(4)	over	0	-	529	493	36	under
LIFE CYCLE MAINTENANCE	3,558	0	-	0	-	1,495	1,495	0	-
REPAIRS & MAINTENANCE - EXTERNAL CONTRACTOR	381	(6)	over	2	under	57	60	(3)	over
HOUSING - RENT FREE ACCOMMODATION	0	(1)	over	(1)	over	0	2	(2)	over
HOUSING - RENT W/O UNLET PERIODS	667	(14)	over	(46)	over	181	269	(88)	over
HOUSING - RENT W/O BAD PERIODS	796	0	-	(26)	over	42	70	(28)	over
ELECTRICITY - CONTRACT	886	(9)	over	(26)	over	69	66	3	under
ELECTRICITY - NON CONTRACT	24	1	under	4	under	1	2	(1)	over
GAS	238	(10)	over	(10)	over	50	50	0	-
HEATING OIL	12	0	-	1	under	3	3	0	-
FIXTURE & FITTINGS	721	0	-	(6)	over	285	306	(21)	over
JANITOR SERVICE	164	12	under	12	under	164	152	12	under
CLEANING CONTRACT	355	(11)	over	(12)	over	261	255	6	under
CLEANING MATERIALS	10	1	under	1	under	2	0	2	under
WINDOW CLEANING	3	0	-	0	-	1	0	1	under
PEST CONTROL	6	0	-	1	under	1	1	0	-
REFUSE UPLIFT	404	6	under	38	under	113	15	98	under
REMOVAL & STORAGE COSTS	63	0	-	(1)	over	33	32	1	under
OTHER PROPERTY COSTS	505	1	under	1	under	159	157	2	under
OFFICE ACCOM-FACILITIES MANAGEMENT	1,113	(6)	over	(6)	over	371	382	(11)	over
ACCOMMODATION RECHARGE TO USERS	33	0	-	(3)	over	6	12	(6)	over
PROPERTY COSTS	19,800	(79)	over	(121)	over	6,414	6,426	(12)	over

South Lanarkshire Council

Housing & Technical Resources - Total

Expenditure / Income Variance Trends 2020/21

	REVISED ANNUAL BUDGET 2021/22	PERIOD 2 VARIANCE AMOUNT	Over/ Under	PERIOD 3 VARIANCE AMOUNT	Over/ Under	PERIOD 4 ESTIMATE TO DATE	PERIOD 4 ACTUAL TO DATE	PERIOD 4 VARIANCE AMOUNT	Over/ Under
SUPPLIES AND SERVICES									
COMPUTER EQUIPMENT PURCHASE	474	9	under	19	under	170	154	16	under
COMPUTER EQUIPMENT MAINTENANCE	6	0	-	0	-	0	0	0	-
I.T. EQUIPMENT MAINT-CONTRACT	222	11	under	21	under	27	0	27	under
EQUIPMENT, APPARATUS AND TOOLS	46	3	under	5	under	12	2	10	under
ADAPTATIONS FOR CLIENTS	501	0	-	0	-	100	100	0	-
FURNITURE - OFFICE	0	(5)	over	(6)	over	0	1	(1)	over
FURNITURE - GENERAL	0	(1)	over	(3)	over	0	3	(3)	over
FURNISHINGS	0	(1)	over	(5)	over	0	0	0	-
MATERIALS	12,826	417	under	532	under	3,649	2,487	1,162	under
AUDIO VISUAL	10	1	under	2	under	2	0	2	under
PUBLICATIONS, JOURNALS, NEWSPAPERS ETC.	2	0	-	0	-	1	0	1	under
TV LICENCES - EDUCATION	1	(1)	over	(1)	over	0	1	(1)	over
FOODSTUFFS - GENERAL	3	0	-	0	-	0	0	0	-
PROTECTIVE CLOTHING & UNIFORMS	45	(3)	over	(5)	over	12	13	(1)	over
OTHER SUPPLIES AND SERVICES	57	3	under	1	under	8	8	0	-
CATERING - CONTRACT	1	0	-	0	-	0	0	0	-
DELIVERY CHARGE	0	(1)	over	(1)	over	0	1	(1)	over
SUPPLIES AND SERVICES	14,194	432	under	559	under	3,981	2,770	1,211	under
TRANSPORT AND PLANT									
PURCHASE OF PLANT	125	0	-	(2)	over	30	41	(11)	over
POOL CAR RECHARGE - RENTAL CHARGE	118	2	under	5	under	8	0	8	under
POOL CAR RECHARGE - FUEL	26	0	-	0	-	0	0	0	-
POOL CAR RECHARGE - ADDITIONAL CHARGES	1	0	-	0	-	0	0	0	-
TRANSPORT INSURANCE	44	3	under	6	under	13	0	13	under
PLANT SERVICES	7	1	under	1	under	2	0	2	under
FLEET SERVICE CHARGES VEHICLE MAINTENANCE	335	(2)	over	(19)	over	95	100	(5)	over
FLEET SERVICE CHARGES UNSCHEDULED LABOUR	1	0	-	0	-	0	0	0	-
FLEET SERVICE CHARGES PLANT MAINTENANCE	7	1	under	0	-	2	1	1	under
FLEET SERVICE CHARGES ASSET MODIFICATIONS	15	2	under	1	under	4	2	2	under
FLEET SERVICE CHARGES LEASING	1,397	(10)	over	1	under	225	226	(1)	over
FLEET SERVICE CHARGES HIRED VEHICLES	201	7	under	28	under	10	14	(4)	over
FLEET SERVICE CHARGES CONTRACT HIRE	48	2	under	3	under	4	0	4	under
FLEET SERVICE CHARGES ROAD FUND LICENCES/MOT	116	1	under	0	-	33	43	(10)	over
FLEET SERVICE CHARGES FUEL	798	(8)	over	13	under	226	157	69	under
HIRE OF EXTERNAL PLANT	257	1	under	13	under	72	34	38	under
HIRE OF SCAFFOLDING	1,077	24	under	26	under	307	183	124	under
HIRE OF SKIPS	33	(15)	over	(5)	over	9	21	(12)	over
TAXI CHARGES - CONTRACTED	11	0	-	0	-	2	3	(1)	over
TRANSPORT AND PLANT	4,617	9	under	71	under	1,042	825	217	under

South Lanarkshire Council

Housing & Technical Resources - Total

Expenditure / Income Variance Trends 2020/21

	REVISED ANNUAL BUDGET 2021/22	PERIOD 2 VARIANCE AMOUNT	Over/ Under	PERIOD 3 VARIANCE AMOUNT	Over/ Under	PERIOD 4 ESTIMATE TO DATE	PERIOD 4 ACTUAL TO DATE	PERIOD 4 VARIANCE AMOUNT	Over/ Under
ADMINISTRATION									
PRINTING AND STATIONERY	95	(1)	over	3	under	27	19	8	under
TELEPHONES	94	(7)	over	(5)	over	25	24	1	under
MOBILE PHONES	36	2	under	(7)	over	10	20	(10)	over
ADVERTISING - OF COUNCIL SERVICE AVAILABILITY	7	0	-	0	-	0	0	0	-
ADVERTISING - OTHER	6	0	-	1	under	2	0	2	under
POSTAGES/COURIERS	21	0	-	(3)	over	3	7	(4)	over
MEMBERSHIP FEES/SUBSCRIPTIONS	16	(2)	over	(3)	over	5	6	(1)	over
INSURANCE	217	13	under	23	under	23	0	23	under
MEDICAL COSTS	47	1	under	1	under	13	8	5	under
LEGAL EXPENSES	16	0	-	1	under	1	3	(2)	over
PETTY OUTLAYS	13	0	-	0	-	3	2	1	under
OTHER ADMIN COSTS	12	0	-	(1)	over	3	1	2	under
INTERNAL SUPPORT SERVICES ALLOCATION	457	0	-	0	-	119	119	0	-
CENTRAL ADMINISTRATION	2,749	0	-	0	-	784	784	0	-
ADMINISTRATION	3,786	6	under	10	under	1,018	993	25	under
PAYMENT TO OTHER BODIES									
OTHER COMMITTEES OF THE AUTHORITY	2,642	0	-	15	under	684	684	0	-
PAYMENTS TO OTHER BODIES	730	(83)	over	(118)	over	178	317	(139)	over
SUPPORTING PEOPLE INTERNAL PROVIDER	1,201	0	-	0	-	373	373	0	-
SUPPORTING PEOPLE EXTERNAL PROVIDER	595	5	under	9	under	154	144	10	under
HOUSING ADMINISTRATION	1,170	0	-	0	-	360	360	0	-
ASSISTANCE TO HOME OWNERS	1,860	13	under	(8)	over	430	417	13	under
PRIVATE INDIVIDUALS - GENERAL	150	(1)	over	(1)	over	0	1	(1)	over
PAYMENT TO OTHER BODIES	8,348	(66)	over	(103)	over	2,179	2,296	(117)	over
PAYMENT TO CONTRACTORS									
PAYMENT TO PRIVATE CONTRACTOR	18,462	950	under	1,177	under	5,107	2,361	2,746	under
PAYMENT TO EXTERNAL CONSULTANTS	231	(30)	over	(41)	over	55	232	(177)	over
PAYMENT TO CONTRACTORS	18,693	920	under	1,136	under	5,162	2,593	2,569	under

South Lanarkshire Council

Housing & Technical Resources - Total

Expenditure / Income Variance Trends 2020/21

	REVISED ANNUAL BUDGET 2021/22	PERIOD 2 VARIANCE AMOUNT	Over/ Under	PERIOD 3 VARIANCE AMOUNT	Over/ Under	PERIOD 4 ESTIMATE TO DATE	PERIOD 4 ACTUAL TO DATE	PERIOD 4 VARIANCE AMOUNT	Over/ Under
FINANCING CHARGES									
I.T. EQUIPMENT LEASING-CONTRACT	152	6	under	8	under	18	4	14	under
INTEREST ON REVENUE BALANCES	2	0	-	0	-	0	0	0	-
FINANCING CHARGES	154	6	under	8	under	18	4	14	under
TOTAL EXPENDITURE	112,611	1,334	under	1,631	under	31,518	27,611	3,907	under
INCOME									
CONTRIBUTIONS FROM OTHER BODIES	(376)	0	-	(10)	under rec	(69)	(73)	4	over rec
SALES - DEPARTMENTS OF THE AUTHORITY	(460)	0	-	6	over rec	(142)	(142)	0	-
FEES AND CHARGES - GENERAL	(580)	(21)	under rec	(15)	under rec	(90)	(79)	(11)	under rec
FEES AND CHARGES - DEPARTMENTS OF THE AUTHORITY	(46)	0	-	0	-	0	0	0	-
RENTAL INCOME	(4,625)	(19)	under rec	(28)	under rec	(1,295)	(1,191)	(104)	under rec
HOUSE RENTS	(5,566)	52	over rec	113	over rec	(1,288)	(1,453)	165	over rec
OTHER INCOME	(3,130)	(2)	under rec	(6)	under rec	(666)	(644)	(22)	under rec
REALLOCATION OF CENTRAL SUPPORT COSTS	(876)	0	-	0	-	0	0	0	-
REALLOCATION OF SUPPORT COSTS	(2,240)	8	over rec	(3)	under rec	(396)	(402)	6	over rec
RECOVERY FROM CAPITAL	(40,594)	(1,261)	under rec	(1,804)	under rec	(11,567)	(8,177)	(3,390)	under rec
RECHARGES - DEPARTMENTS OF THE AUTHORITY	(37,660)	(153)	under rec	32	over rec	(10,730)	(10,074)	(656)	under rec
MANUAL RECHARGES - DEPARTMENTS OF THE AUTHORITY	(99)	(8)	under rec	(15)	under rec	(28)	(28)	0	-
INCOME	(96,252)	(1,404)	under rec	(1,730)	under rec	(26,271)	(22,263)	(4,008)	under rec
NET EXPENDITURE	16,359	(70)	over	(99)	over	5,247	5,348	(101)	over

Housing and Technical Resources - HRA Variance Analysis 2021/22 (Period 4)

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Employee Costs	136k under	APT&C Basic / Overtime / Superannuation / National Insurance 140k under	HRA	The variance relates to vacancies, which are being actively recruited or being held whilst service requirements are determined.
Income	(109k) under recovered	<u>Year End Transfer to the Balance Sheet - (97k) under recovered</u>	HRA	The budget assumes a level of transfer from reserves, however, at present due to the underspend across the service this does not need to be fully utilised resulting in an under recovery of income.

South Lanarkshire Council

Housing & Technical Resources - HRA

Expenditure / Income Variance Trends 2020/21

	REVISED ANNUAL BUDGET 2020/21	PERIOD 2 VARIANCE AMOUNT	Over/ Under	PERIOD 3 VARIANCE AMOUNT	Over/ Under	PERIOD 4 ESTIMATE TO DATE	PERIOD 4 ACTUAL TO DATE	PERIOD 4 VARIANCE AMOUNT	Over/ Under
EMPLOYEE COSTS									
APT & C BASIC	10,811	37	under	64	under	2,941	2,833	108	under
APT & C OVERTIME	79	(3)	over	(6)	over	22	28	(6)	over
APT & C SUPERANNUATION	1,919	3	under	5	under	522	513	9	under
APT & C NIC	1,023	9	under	19	under	278	249	29	under
TRAVEL AND SUBSISTANCE	39	5	under	7	under	11	1	10	under
OTHER EMPLOYEE COSTS	0	0	-	0	-	0	1	(1)	over
PENSION INCREASES	219	(10)	over	7	under	59	72	(13)	over
EMPLOYEE COSTS	14,090	41	under	96	under	3,833	3,697	136	under

South Lanarkshire Council

Housing & Technical Resources - HRA

Expenditure / Income Variance Trends 2020/21

	REVISED ANNUAL BUDGET 2020/21	PERIOD 2 VARIANCE AMOUNT	Over/ Under	PERIOD 3 VARIANCE AMOUNT	Over/ Under	PERIOD 4 ESTIMATE TO DATE	PERIOD 4 ACTUAL TO DATE	PERIOD 4 VARIANCE AMOUNT	Over/ Under
PROPERTY COSTS									
RATES	77	0	-	0	-	0	0	0	-
SCOTTISH WATER - UNMETERED CHARGES	4	(2)	over	(1)	over	1	2	(1)	over
SCOTTISH WATER - METERED CHARGES	8	1	under	(1)	over	2	2	0	-
RENT	6	0	-	0	-	6	0	6	under
SERVICE CHARGE	65	(3)	over	(3)	over	0	3	(3)	over
OTHER ACCOMMODATION COSTS	31	0	-	0	-	0	0	0	-
BED AND BREAKFAST	0	0	-	(1)	over	0	1	(1)	over
PROPERTY INSURANCE	923	0	-	0	-	0	0	0	-
SECURITY COSTS	55	4	under	8	under	0	1	(1)	over
GROUND MAINTENANCE	4,257	0	-	0	-	3,659	3,659	0	-
REPAIRS & MAINTENANCE - INTERNAL CONTRACTOR	32,195	0	-	0	-	8,105	8,105	0	-
LIFE CYCLE MAINTENANCE	0	(1)	over	0	-	0	0	0	-
REPAIRS & MAINTENANCE - EXTERNAL CONTRACTOR	877	0	-	0	-	229	229	0	-
HOUSING - RENT FREE ACCOMMODATION	155	(5)	over	(16)	over	45	62	(17)	over
SOLID FUEL HEATING MAINTENANCE	0	(1)	over	(1)	over	0	1	(1)	over
HOUSING - RENT W/O UNLET PERIODS	2,293	0	-	0	-	574	574	0	-
HOUSING - RENT W/O BAD PERIODS	4,922	0	-	0	-	211	211	0	-
ASBESTOS	139	0	-	0	-	46	39	7	under
EPC	0	0	-	(1)	over	0	1	(1)	over
ELECTRICITY - CONTRACT	917	3	under	0	-	63	63	0	-
ELECTRICITY - NON CONTRACT	0	0	-	0	-	0	1	(1)	over
GAS	301	(1)	over	0	-	69	71	(2)	over
HEATING OIL	54	(1)	over	1	under	13	10	3	under
SOLID FUEL	4	(1)	over	0	-	1	1	0	-
FIXTURE & FITTINGS	58	(4)	over	(4)	over	24	28	(4)	over
JANITOR SERVICE	29	(1)	over	(1)	over	29	30	(1)	over
CLEANING CONTRACT	386	(10)	over	(17)	over	386	409	(23)	over
CLEANING MATERIALS	60	3	under	5	under	16	8	8	under
WINDOW CLEANING	16	0	-	1	under	4	2	2	under
PEST CONTROL	122	0	-	0	-	50	52	(2)	over
REFUSE UPLIFT	4	0	-	1	under	1	0	1	under
REMOVAL & STORAGE COSTS	14	(1)	over	0	-	4	5	(1)	over
OTHER PROPERTY COSTS	49	1	under	0	-	8	11	(3)	over
PROPERTY COSTS	48,021	(19)	over	(30)	over	13,546	13,581	(35)	over

South Lanarkshire Council

Housing & Technical Resources - HRA

Expenditure / Income Variance Trends 2020/21

	REVISED ANNUAL BUDGET 2020/21	PERIOD 2 VARIANCE AMOUNT	Over/ Under	PERIOD 3 VARIANCE AMOUNT	Over/ Under	PERIOD 4 ESTIMATE TO DATE	PERIOD 4 ACTUAL TO DATE	PERIOD 4 VARIANCE AMOUNT	Over/ Under
SUPPLIES AND SERVICES									
COMPUTER EQUIPMENT PURCHASE	566	0	-	0	-	122	122	0	-
I.T. EQUIPMENT MAINT-CONTRACT	209	0	-	0	-	0	0	0	-
I.T. ELECTRONIC MESSAGING	0	(1)	over	(1)	over	0	1	(1)	over
EQUIPMENT, APPARATUS AND TOOLS	13	2	under	2	under	4	1	3	under
SUPPLIES FOR CLIENTS	0	(1)	over	(1)	over	0	1	(1)	over
FURNITURE - OFFICE	10	0	-	0	-	3	3	0	-
FOODSTUFFS - GENERAL	6	1	under	1	under	2	1	1	under
PROTECTIVE CLOTHING & UNIFORMS	12	1	under	1	under	3	2	1	under
LAUNDRY COSTS	16	0	-	1	under	4	2	2	under
OTHER SUPPLIES AND SERVICES	32	0	-	(2)	over	9	11	(2)	over
HEALTH AND SAFETY	15	2	under	3	under	4	0	4	under
SUPPLIES AND SERVICES	879	4	under	4	under	151	144	7	under
TRANSPORT AND PLANT									
POOL CAR RECHARGE - RENTAL CHARGE	26	2	under	0	-	0	0	0	-
POOL CAR RECHARGE - FUEL	6	0	-	0	-	0	0	0	-
POOL CAR RECHARGE - ADDITIONAL CHARGES	1	0	-	0	-	0	0	0	-
FLEET SERVICE CHARGES VEHICLE MAINTENANCE	23	0	-	(1)	over	5	5	0	-
FLEET SERVICE CHARGES UNSCHEDULED LABOUR	1	0	-	0	-	0	0	0	-
FLEET SERVICE CHARGES LEASING	71	(1)	over	0	-	16	18	(2)	over
FLEET SERVICE CHARGES HIRED VEHICLES	34	3	under	0	-	0	0	0	-
FLEET SERVICE CHARGES ROAD FUND LICENCES/MOT	8	0	-	0	-	2	1	1	under
FLEET SERVICE CHARGES FUEL	21	0	-	0	-	5	4	1	under
STORAGE	4	0	-	1	under	1	0	1	under
TRANSPORT AND PLANT	195	4	under	0	-	29	28	1	under

South Lanarkshire Council

Housing & Technical Resources - HRA

Expenditure / Income Variance Trends 2020/21

	REVISED ANNUAL BUDGET 2020/21	PERIOD 2 VARIANCE AMOUNT	Over/ Under	PERIOD 3 VARIANCE AMOUNT	Over/ Under	PERIOD 4 ESTIMATE TO DATE	PERIOD 4 ACTUAL TO DATE	PERIOD 4 VARIANCE AMOUNT	Over/ Under
ADMINISTRATION									
PRINTING AND STATIONERY	61	(4)	over	1	under	28	28	0	-
BULK PRINTING	53	4	under	0	-	0	0	0	-
TELEPHONES	84	(6)	over	0	-	29	30	(1)	over
MOBILE PHONES	27	2	under	(4)	over	6	14	(8)	over
ADVERTISING - OF COUNCIL SERVICE AVAILABILITY	1	0	-	0	-	0	0	0	-
ADVERTISING - OTHER	2	1	under	0	-	1	0	1	under
POSTAGES/COURIERS	132	0	-	6	under	45	45	0	-
SMS MESSAGING	0	0	-	(2)	over	0	2	(2)	over
MEMBERSHIP FEES/SUBSCRIPTIONS	38	0	-	3	under	25	23	2	under
MEDICAL COSTS	25	0	-	1	under	7	3	4	under
LEGAL EXPENSES	61	5	under	(1)	over	0	1	(1)	over
PETTY OUTLAYS	4	0	-	1	under	1	0	1	under
GIRO BANK AGENCY FEES	9	1	under	2	under	2	0	2	under
PAYPOINT AGENCY FEES	49	2	under	2	under	13	10	3	under
INTERNET AGENCY FEES	6	1	under	1	under	2	0	2	under
OTHER ADMIN COSTS	12	(1)	over	(2)	over	3	4	(1)	over
CONFERENCES - OFFICIALS	7	1	under	1	under	2	0	2	under
TRAINING	0	(3)	over	(3)	over	0	3	(3)	over
INTERNAL SUPPORT SERVICES ALLOCATION	5,074	0	-	0	-	0	0	0	-
ADMINISTRATION	5,645	3	under	6	under	164	163	1	under
PAYMENT TO OTHER BODIES									
OTHER COMMITTEES OF THE AUTHORITY	2,910	0	-	0	-	601	601	0	-
GRANTS TO VOLUNTARY ORGANISATIONS	3	0	-	0	-	0	0	0	-
PAYMENTS TO VOLUNTARY ORGANISATIONS	31	0	-	0	-	0	0	0	-
PAYMENTS TO OTHER BODIES	32	0	-	0	-	0	0	0	-
PAYMENT TO OTHER BODIES	2,976	0	-	0	-	601	601	0	-
PAYMENT TO CONTRACTORS									
PAYMENT TO TRADING SERVICES CONTRACTOR	0	(1)	over	0	-	0	0	0	-
PAYMENT TO PRIVATE CONTRACTOR	80	0	-	0	-	0	0	0	-
PAYMENT TO EXTERNAL CONSULTANTS	20	0	-	0	-	0	0	0	-
PAYMENT TO CONTRACTORS	100	(1)	over	0	-	0	0	0	-

South Lanarkshire Council

Housing & Technical Resources - HRA

Expenditure / Income Variance Trends 2020/21

	REVISED ANNUAL BUDGET 2020/21	PERIOD 2 VARIANCE AMOUNT	Over/ Under	PERIOD 3 VARIANCE AMOUNT	Over/ Under	PERIOD 4 ESTIMATE TO DATE	PERIOD 4 ACTUAL TO DATE	PERIOD 4 VARIANCE AMOUNT	Over/ Under
FINANCING CHARGES									
INTEREST-DEBT CHARGES	17,641	0	-	0	-	0	0	0	-
I.T. EQUIPMENT LEASING-CONTRACT	67	0	-	0	-	0	1	(1)	over
CFCR	19,637	0	-	0	-	19,637	19,637	0	-
INTEREST ON REVENUE BALANCES	(67)	0	-	0	-	0	0	0	-
FINANCING CHARGES	37,278	0	-	0	-	19,637	19,638	(1)	over
TOTAL EXPENDITURE	109,184	32	under	76	under	37,961	37,852	109	under
INCOME									
SALES - DEPARTMENTS OF THE AUTHORITY	(1,169)	0	-	0	-	(360)	(360)	0	-
FEES AND CHARGES - GENERAL	(4,523)	0	-	0	-	(722)	(722)	0	-
RENTAL INCOME	(460)	0	-	0	-	0	0	0	-
HOUSE RENTS	(96,988)	(37)	under rec	(76)	under rec	(24,227)	(24,212)	(15)	under rec
LOCK UP RENTS	(2,533)	0	-	0	-	(635)	(635)	0	-
INSURANCE RECOVERIES	(250)	5	over rec	0	-	(10)	(13)	3	over rec
OTHER INCOME	(1,705)	0	-	0	-	(445)	(445)	0	-
REALLOCATION OF SUPPORT COSTS	(717)	0	-	0	-	0	0	0	-
YEAR END T/FER TO BALANCE SHEET	(839)	0	-	0	-	(258)	(161)	(97)	under rec
INCOME	(109,184)	(32)	under rec	(76)	under rec	(26,657)	(26,548)	(109)	under rec
NET EXPENDITURE	0	0	-	0	-	11,304	11,304	0	-

Revenue Budget Monitoring Statement

Period Ended 16 July 2021 (No 4)

Social Work Resources

Service Departments :-

	Annual Budget £m	Forecast for Year £m	Annual Forecast Variance £m	Budget Proportion to 16/07/21 £m	Actual to Period 4 to 16/07/21 £m	Variance to 16/07/21 £m
Performance and Support	7.903	7.903	0.000	2.086	2.015	0.071 under
Children and Families	34.380	34.380	0.000	9.365	9.691	(0.326) over
Adults and Older People	131.940	131.940	0.000	34.413	34.413	0.000
Justice and Substance Misuse	1.585	1.585	0.000	0.283	0.283	0.000
COVID-19	0.000	0.000	0.000	0.000	0.395	(0.395) over
Total Finance and Corporate Resources	175.808	175.808	0.000	46.147	46.797	(0.650) over

Social Work Resources Variance Analysis 2021/22 (Period 4)

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Employee Costs	(2,272k) over	Admin and Clerical Staff - (1,573k)	COVID-19 - (1,638k) over	This overspend relates to the £500 thank you payment made to all eligible social care staff and is offset by the over recovery of income.
		Managerial Support Specialist - (224k) over	<u>Children and Families - 62k under</u>	This is a result of vacancies which are actively being recruited.
			Adults and Older People - (236k) over	The overspend is a result of turnover being less than anticipated to date and also additional posts to meet service improvements within Home Care.
			<u>COVID-19 - (64k) over</u>	This overspend is in relation to staff working additional hours during COVID.
			<u>Basic Grade Social Workers - 205k under</u>	This is a result of vacancies which are actively being recruited.
			<u>Children and Families - 36k under</u>	
			<u>Adults and Older People - 169k under</u>	This is a result of vacancies which are actively being recruited.

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Employee Costs (cont)		Care Staff - (499k) over	COVID-19 - (467k) over	These costs relate to the response to COVID-19 to maintain existing service delivery and to support hospital discharge.
		Home Carers - (187k) over	<u>Adults and Older People - 66k under</u>	The underspend is a result of vacancies which are currently being recruited.
			COVID-19 - (253k)	These costs relate to additional staffing costs in the response to COVID-19 to maintain existing service delivery.
Property Costs	(169k) Over	<u>Repairs and Maintenance - Internal Contractor - (110k) over</u>	<u>COVID-19 - (110k) over</u>	This is the cost of operating the Personal Protective Equipment (PPE) hub and the deliveries of PPE to all care providers in South Lanarkshire.
Supplies and Services	(173k) over	<u>Aids and Adaptations - (186k) over</u>	<u>Adults and Older People - (55k) over</u>	This overspend relates to the additional demand for adaptations as services are re-mobilised.
			<u>COVID-19 - (130k) over</u>	This overspend relates to the additional demand for adaptations as services are re-mobilised.

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Payment to Other Bodies	(432k) over	<u>Payment to Other Bodies - (232k) over</u>	<u>COVID 19 - (245k) over</u>	This is the staffing and venue costs of operating the COVID Vaccination centres for the COVID jab and is offset by Scottish Government funding.
		<u>Private Individuals - General - 50k under</u>	<u>Children and Families - 55k under</u>	This reflects the current demand for Supported Carers and the Short Breaks Service.
		Social Work - Foster Parents - (140k) over	Children and Families - (140k) over	This overspend is the result of the continuing use of external foster placements arising from permanent fostering placements for children and young people.
		<u>Adoption Allowances - (35k) over</u>	<u>Children and Families - (35k) over</u>	This expenditure is in relation the fee paid to external organisations for the matching of a child to an external permanent adoption placement.
		<u>Direct Payments - (66k) over</u>	<u>COVID-19 - (66k) over</u>	This is the costs of additional support required being paid direct to service users.

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Payments to Contractors	(3,229k) over	Long Term Care - (989k) over	COVID-19 - (966k) over	This expenditure mainly relates to interim care home placements to create capacity in the hospital and facilitate discharge during the COVID-19 pandemic and external placements for young people resulting from the breakdown of existing care arrangements within the community as a result of the pandemic.
		<u>Home Care - (238k) over</u>	<u>COVID-19 - (245k) over</u>	These costs relate to additional demand as services are re-mobilised and also to facilitate discharges from hospital.
		<u>Home Support - (75k) over</u>	<u>COVID-19 - (75k) over</u>	These costs relate to additional demand as services are re-mobilised.
		<u>Day Related Activities incl Residential Placements - (1,927k) over</u>	<u>Children and Families - (202k) over</u>	This overspend is a result of the increased requirement for children's residential school placements.

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Payments to Contractors (cont)		<u>Day Related Activities incl Residential Placements (cont)</u>	<u>COVID-19 - (1,717k) over</u>	This represents the additional costs being incurred by external providers in their response to COVID. It consists of additional staffing, PPE costs, and sustainability payments including under occupancy in care homes.
Transfer Payments	(153k) over	<u>Direct Assistance to Persons - (163k) over</u>	<u>Children and Families - (157k) over</u>	This overspend relates to demand for kinship care payments.
Income	5,733k over recovered	<u>Non-Relevant Government Grant - 1,608k over recovered</u> <u>Fees and Charges - General - (187k) under recovered</u>	<u>COVID-19 - 1,609k over recovered</u> <u>Adults and Older People - (187k) under recovered</u>	<p>This over recovery of income relates to the funding received from the Scottish Government in respect of the £500 thank you payment made to all eligible social care staff and is offset by expenditure in Employee Costs.</p> <p>In responding to COVID-19, day care services and services in the community were suspended. Service user charges have been adjusted to reflect the services being delivered, resulting in an under recovery of income.</p>

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Income (cont)		<u>Fees and Charges - Other Local Authorities - (142k) under recovered</u> Charges to Health Boards - 4,405k over recovered <u>Other Income - 47k over recovered</u>	<u>Adult and Older People – (139k) under recovered</u> Adults and Older People - 318k over recovered <u>COVID-19 - (4,087k) over recovered</u> <u>Children and Families - 46k over recovered</u>	<p>In responding to COVID-19, building based day care services were suspended. As a result there is a loss of income from other local authorities who place their service users in South Lanarkshire facilities.</p> <p>This over recovery reflects funding for the loss of income as a result of the response to COVID-19.</p> <p>This over recovery of income is in relation to funding received from the Scottish government via the health and social care partnership and offsets the expenditure incurred in the mobilisation plan in response to COVID-19.</p> <p>This is in relation to the recovery of costs from the Home Office for services provided to unaccompanied asylum-seeking children in South Lanarkshire children's care facilities.</p>

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

South Lanarkshire Council

Social Work Resources - Total

Expenditure / Income Variance Trends 2021/2022

	REVISED ANNUAL BUDGET SLC 21/22 2	PERIOD 2 VARIANCE AMOUNT	Over/ Under	PERIOD 3 VARIANCE AMOUNT	Over/ Under	PERIOD 4 ESTIMATE TO DATE	PERIOD 4 ACTUAL TO DATE	PERIOD 4 VARIANCE AMOUNT	Over/ Under
EMPLOYEE COSTS									
ADMIN & CLERICAL STAFF - APT&C BASIC	4,345	(1,364)	over	(1,379)	over	1,236	2,635	(1,399)	over
ADMIN & CLERICAL STAFF - APT&C OVERTIME	0	0		(1)	over	0	1	(1)	over
ADMIN & CLERICAL STAFF - APT&C SUPERANNUATION	804	3	under	1	under	218	217	1	under
ADMIN & CLERICAL STAFF - APT&C NIC	308	(172)	over	(173)	over	84	258	(174)	over
MANAGERIAL SUPPORT SPECIALIST STAFF BASIC	19,905	(39)	over	(84)	over	4,724	4,843	(119)	over
MANAGERIAL SUPPORT SPECIALIST STAFF OVERTIME	49	(11)	over	(38)	over	13	74	(61)	over
MANAGERIAL SUPPORT SPECIALIST STAFF SUPERANNUATION	3,136	(10)	over	(21)	over	854	880	(26)	over
MANAGERIAL SUPPORT SPECIALIST STAFF NIC	1,741	2	under	(8)	over	475	493	(18)	over
BASIC GRADE SOCIAL WORKERS BASIC	11,250	34	under	113	under	3,072	2,902	170	under
BASIC GRADE SOCIAL WORKERS OVERTIME	44	(1)	over	0		11	11	0	
BASIC GRADE SOCIAL WORKERS SUPERANNUATION	2,015	(1)	over	8	under	550	535	15	under
BASIC GRADE SOCIAL WORKERS NIC	1,155	11	under	18	under	314	294	20	under
HOSPITAL SOCIAL WORKERS BASIC	399	47	under	15	under	108	95	13	under
HOSPITAL SOCIAL WORKERS SUPERANNUATION	75	9	under	4	under	20	17	3	under
HOSPITAL SOCIAL WORKERS NIC	40	5	under	2	under	11	10	1	under
INSTRUCTORS BASIC	1,397	(3)	over	(5)	over	352	362	(10)	over
INSTRUCTORS SUPERANNUATION	237	(3)	over	0		60	66	(6)	over
INSTRUCTORS NIC	120	1	under	1	under	31	29	2	under
CARE STAFF - APT&C BASIC	17,523	(88)	over	(244)	over	4,109	4,451	(342)	over
CARE STAFF - APT&C OVERTIME	497	(30)	over	(19)	over	109	165	(56)	over
CARE STAFF - APT&C SUPERANNUATION	3,047	(10)	over	(54)	over	708	797	(89)	over
CARE STAFF - APT&C NIC	1,455	10	under	(3)	over	349	361	(12)	over
HOME CARERS BASIC	18,370	(32)	over	(33)	over	4,996	5,175	(179)	over
HOME CARERS OVERTIME	1,234	(49)	over	(40)	over	230	272	(42)	over
HOME CARERS SUPERANNUATION	3,293	(1)	over	(1)	over	896	897	(1)	over
HOME CARERS NIC	1,566	30	under	35	under	426	391	35	under
TRAVEL AND SUBSISTENCE	375	(20)	over	(6)	over	58	73	(15)	over
OTHER EMPLOYEE COSTS	830	26	under	30	under	128	95	33	under
PENSION INCREASES	325	5	under	0		108	98	10	under
ADDITIONAL PENSION COSTS	0	(14)	over	(18)	over	0	25	(25)	over
EMPLOYEE COSTS	95,535	(1,665)	over	(1,900)	over	24,250	26,522	(2,272)	over

South Lanarkshire Council

Social Work Resources - Total

Expenditure / Income Variance Trends 2021/2022

	REVISED ANNUAL BUDGET SLC 21/22 2	PERIOD 2 VARIANCE AMOUNT	Over/ Under	PERIOD 3 VARIANCE AMOUNT	Over/ Under	PERIOD 4 ESTIMATE TO DATE	PERIOD 4 ACTUAL TO DATE	PERIOD 4 VARIANCE AMOUNT	Over/ Under
PROPERTY COSTS									
RATES	392	(3)	over	(3)	over	0	3	(3)	over
SCOTTISH WATER - UNMETERED CHARGES	41	(2)	over	(6)	over	10	13	(3)	over
SCOTTISH WATER - METERED CHARGES	162	2	under	4	under	38	33	5	under
RENT	411	0		1	under	136	135	1	under
SERVICE CHARGE	0	(1)	over	(1)	over	0	6	(6)	over
PROPERTY INSURANCE	31	0		0		0	0	0	
SECURITY COSTS	74	0		(11)	over	1	9	(8)	over
GROUND MAINTENANCE	3	0		1	under	1	0	1	under
REPAIRS & MAINTENANCE - INTERNAL CONTRACTOR	0	(1)	over	(1)	over	0	110	(110)	over
REPAIRS & MAINTENANCE - EXTERNAL CONTRACTOR	59	(1)	over	3	under	10	2	8	under
ADAPTIONS - INTERNAL CONTRACTORS	0	(1)	over	(2)	over	0	1	(1)	over
ELECTRICITY - CONTRACT	462	0		(1)	over	18	13	5	under
GAS	352	(2)	over	(2)	over	55	52	3	under
JANITOR SERVICE	36	0		(2)	over	36	38	(2)	over
CLEANING CONTRACT	276	(30)	over	(40)	over	274	302	(28)	over
CLEANING AND JANITORIAL SUPPLIES AND EQUIPMENT	112	(8)	over	(9)	over	22	37	(15)	over
HEALTH & HYGIENE MATERIALS	3	(1)	over	(22)	over	1	22	(21)	over
WINDOW CLEANING	12	1	under	1	under	3	1	2	under
PEST CONTROL	1	0		0		0	0	0	
REFUSE UPLIFT	35	0		2	under	9	4	5	under
REMOVAL & STORAGE COSTS	0	(1)	over	(1)	over	0	1	(1)	over
OTHER PROPERTY COSTS	123	7	under	5	under	0	1	(1)	over
PROPERTY COSTS	2,585	(41)	over	(84)	over	614	783	(169)	over

South Lanarkshire Council

Social Work Resources - Total

Expenditure / Income Variance Trends 2021/2022

	REVISED ANNUAL BUDGET SLC 21/22 2	PERIOD 2 VARIANCE AMOUNT	Over/ Under	PERIOD 3 VARIANCE AMOUNT	Over/ Under	PERIOD 4 ESTIMATE TO DATE	PERIOD 4 ACTUAL TO DATE	PERIOD 4 VARIANCE AMOUNT	Over/ Under
SUPPLIES AND SERVICES									
COMPUTER EQUIPMENT PURCHASE	334	(1)	over	(5)	over	177	215	(38)	over
COMPUTER EQUIPMENT MAINTENANCE	91	4	under	4	under	5	0	5	under
I.T. EQUIPMENT MAINT-CONTRACT	185	1	under	2	under	46	21	25	under
I.T. ELECTRONIC MESSAGING	246	(6)	over	(6)	over	59	76	(17)	over
EQUIPMENT, APPARATUS AND TOOLS	147	1	under	7	under	31	19	12	under
SMALL TOOLS	2	0		0		1	1	0	
AIDS & ADAPTIONS	2,275	(9)	over	(22)	over	462	648	(186)	over
SUPPLIES FOR CLIENTS	397	13	under	17	under	122	88	34	under
FURNITURE - OFFICE	0	(1)	over	(2)	over	0	2	(2)	over
FURNITURE - GENERAL	0	(14)	over	(13)	over	0	4	(4)	over
FURNISHINGS (INCL. CROCKERY & LINEN)	23	1	under	2	under	5	3	2	under
MATERIALS	18	(2)	over	1	under	4	4	0	
MATERIALS, APPARATUS AND EQUIPMENT	0	0		(1)	over	0	2	(2)	over
PUBLICATIONS, JOURNALS, NEWSPAPERS ETC	0	2	under	1	under	0	(2)	2	under
PROVISIONS - GENERAL	152	8	under	1	under	36	34	2	under
FOOD PURCHASES WITHIN CONTRACT SERVICE	471	1	under	(17)	over	118	134	(16)	over
BEVERAGES	39	1	under	(4)	over	15	15	0	
SCHOOL MILK	52	2	under	3	under	8	8	0	
PROTECTIVE CLOTHING & UNIFORMS	214	0		(7)	over	52	57	(5)	over
LAUNDRY COSTS	5	0		(1)	over	1	3	(2)	over
OTHER SUPPLIES AND SERVICES	49	(1)	over	(4)	over	8	16	(8)	over
HEALTH AND SAFETY	1	0		(2)	over	0	0	0	
CATERING - CONTRACT	370	(4)	over	6	under	27	5	22	under
CATERING - OUTWITH CONTRACT	42	2	under	2	under	3	0	3	under
SUPPLIES AND SERVICES	5,113	(2)	over	(38)	over	1,180	1,353	(173)	over
TRANSPORT AND PLANT									
POOL CAR CHARGES-RENTAL	125	0		3	under	38	22	16	under
POOL CAR CHARGES-FUEL	43	2	under	3	under	13	9	4	under
POOL CAR CHARGES-ADDITIONAL COSTS	8	0		1	under	2	1	1	under
OTHER TRANSPORT COSTS	803	6	under	7	under	105	95	10	under
INSURANCE	24	0		0		0	0	0	
FLEET SERVICE CHARGES - VEHICLE MAINTENANCE	69	(1)	over	0		21	21	0	
FLEET SERVICE CHARGES - ASSET MODIFICATIONS	0	(1)	over	(1)	over	0	1	(1)	over
FLEET SERVICE CHARGES - LEASING	376	0		(1)	over	254	251	3	under
FLEET SERVICE CHARGES - HIRED VEHICLES	24	1	under	1	under	6	5	1	under
FLEET SERVICE CHARGES - CONTRACT HIRE	7	0		1	under	1	0	1	under
FLEET SERVICE CHARGES - ROAD FUND LICENCES/MOT	28	0		(1)	over	6	8	(2)	over
FLEET SERVICE CHARGES - FUEL	216	7	under	6	under	62	56	6	under
FLEET SERVICE CHARGES - DRIVERS	2,747	0		0		0	0	0	
HIRE OF EXTERNAL VEHICLES	7	1	under	1	under	2	0	2	under
TRANSPORT AND PLANT	4,477	15	under	21	under	510	469	41	under

South Lanarkshire Council

Social Work Resources - Total

Expenditure / Income Variance Trends 2021/2022

	REVISED ANNUAL BUDGET SLC 21/22 2	PERIOD 2 VARIANCE AMOUNT	Over/ Under	PERIOD 3 VARIANCE AMOUNT	Over/ Under	PERIOD 4 ESTIMATE TO DATE	PERIOD 4 ACTUAL TO DATE	PERIOD 4 VARIANCE AMOUNT	Over/ Under
ADMINISTRATION									
PRINTING AND STATIONERY	168	0		3	under	29	22	7	under
TELEPHONES	210	(11)	over	(4)	over	53	67	(14)	over
MOBILE PHONES	287	6	under	1	under	76	86	(10)	over
ADVERTISING - RECRUITMENT	4	0		0		0	0	0	
ADVERTISING - OTHER	32	1	under	3	under	8	2	6	under
POSTAGES/COURIERS	98	1	under	7	under	24	15	9	under
MEMBERSHIP FEES/SUBSCRIPTIONS	54	0		0		32	31	1	under
INSURANCE	70	0		0		0	0	0	
MEDICAL COSTS	27	(5)	over	(6)	over	6	13	(7)	over
LEGAL EXPENSES	268	(2)	over	4	under	70	61	9	under
HOSPITALITY / CIVIC RECOGNITION	1	0		0		0	1	(1)	over
OTHER ADMIN COSTS	41	0		0		9	8	1	under
CONFERENCES - OFFICIALS (incl associated costs)	11	1	under	1	under	2	0	2	under
TRAINING	28	0		(1)	over	6	7	(1)	over
INTERNAL SUPPORT SERVICES ALLOCATION	403	0		0		0	0	0	
ADMINISTRATION	1,702	(9)	over	8	under	315	313	2	under
PAYMENT TO OTHER BODIES									
OTHER COMMITTEES OF THE AUTHORITY	405	0		0		0	0	0	
OTHER LOCAL AUTHORITIES	35	0		0		2	1	1	under
GRANTS TO VOLUNTARY ORGANISATIONS	23	0		0		12	12	0	
PAYMENTS TO VOLUNTARY ORGANISATIONS	3,812	(12)	over	(13)	over	1,066	1,077	(11)	over
PAYMENTS TO OTHER BODIES	3,932	(3)	over	(5)	over	737	969	(232)	over
PRIVATE INDIVIDUALS - GENERAL	827	18	under	40	under	254	204	50	under
SOCIAL WORK - FOSTER PARENTS	5,482	(50)	over	(91)	over	1,647	1,787	(140)	over
SOCIAL WORK - FOSTER PARENTS DISCRETIONARY PAYMENTS	94	0		(1)	over	22	21	1	under
SOCIAL WORK - ADOPTION ALLOWANCES	650	0		0		325	360	(35)	over
DIRECT PAYMENTS	7,805	0		(58)	over	2,517	2,583	(66)	over
PAYMENT TO OTHER BODIES	23,065	(47)	over	(128)	over	6,582	7,014	(432)	over
PAYMENT TO CONTRACTORS									
PAYMENT TO PRIVATE CONTRACTOR - DEFAULT	553	0		(1)	over	33	34	(1)	over
PAYMENT TO PRIVATE CONTRACTOR - LONG TERM CARE	46,777	(355)	over	(375)	over	13,391	14,380	(989)	over
PAYMENT TO PRIVATE CONTRACTOR - CET ALLOCATION - HOME CARE	25,767	(7)	over	(64)	over	3,830	4,068	(238)	over
PAYMENT TO PRIVATE CONTRACTOR - RESPITE	2,256	0		(1)	over	281	283	(2)	over
PAYMENT TO PRIVATE CONTRACTOR - SUPPORTING PEOPLE COSTS	0	3	under	3	under	0	(3)	3	under
PAYMENT TO PRIVATE CONTRACTOR - DAY CARE	1,082	0		0		156	156	0	
PAYMENT TO PRIVATE CONTRACTOR - HOME SUPPORT	18,245	0		(49)	over	2,804	2,879	(75)	over
PAYMENT TO PRIVATE CONTRACTOR - FREE PERSONAL NURSING CARE	6,191	1	under	7	under	1,180	1,170	10	under
PAYMENT TO PRIVATE CONTRACTOR - RESPITE AWAIT* LONG TERM CARE	0	0		(1)	over	0	0	0	
PAYMENT TO PRIVATE CONTRACTOR - DAY RELATED ACTIVITIES INCL RESIDENTIAL PLACEMENTS	3,714	2	under	(276)	over	764	2,691	(1,927)	over
PAYMENT TO EXTERNAL CONSULTANTS / PROFESSIONAL SERVICES	35	1	under	(11)	over	13	23	(10)	over
PAYMENT TO CONTRACTORS	104,620	(355)	over	(768)	over	22,452	25,681	(3,229)	over

South Lanarkshire Council

Social Work Resources - Total

Expenditure / Income Variance Trends 2021/2022

	REVISED ANNUAL BUDGET SLC 21/22 2	PERIOD 2 VARIANCE AMOUNT	Over/ Under	PERIOD 3 VARIANCE AMOUNT	Over/ Under	PERIOD 4 ESTIMATE TO DATE	PERIOD 4 ACTUAL TO DATE	PERIOD 4 VARIANCE AMOUNT	Over/ Under
TRANSFER PAYMENTS									
DIRECT ASSISTANCE TO PERSONS	3,043	(29)	over	(79)	over	1,076	1,239	(163)	over
SECTION PAYMENTS	82	5	under	8	under	19	9	10	under
TRANSFER PAYMENTS	3,125	(24)	over	(71)	over	1,095	1,248	(153)	over
FINANCING CHARGES									
LEASING CHARGES - FINANCE	2	0		0		0	0	0	
I.T. EQUIPMENT LEASING-CONTRACT	332	7	under	10	under	14	12	2	under
FINANCING CHARGES	334	7	under	10	under	14	12	2	under
TOTAL EXPENDITURE	240,556	(2,121)	over	(2,950)	over	57,012	63,395	(6,383)	over
INCOME									
NON RELEVANT GOVERNMENT GRANT	(7,399)	0		2,587	over rec	(2,287)	(3,895)	1,608	over rec
RESOURCE TRANSFER INCOME FROM THE HEALTH BOARD	(24,108)	0		0		(6,027)	(6,027)	0	
CONTRIBUTIONS FROM OTHER BODIES	(390)	1	over rec	0		(234)	(236)	2	over rec
FEES AND CHARGES - GENERAL	(5,758)	1	over rec	(172)	under rec	(1,931)	(1,744)	(187)	under rec
FEES AND CHARGES - OTHER LOCAL AUTHORITIES	(1,009)	1	over rec	(26)	under rec	(234)	(92)	(142)	under rec
CHARGES TO HEALTH BOARDS	(25,078)	1,907	over rec	222	over rec	(127)	(4,532)	4,405	over rec
FEES AND CHARGES - DEPARTMENTS OF THE AUTHORITY	(396)	0		0		(5)	(5)	0	
RENTAL INCOME	(26)	0		0		(7)	(7)	0	
OTHER INCOME	(219)	17	over rec	40	over rec	(13)	(60)	47	over rec
REALLOCATION OF SUPPORT COSTS	(365)	0		0		0	0	0	
INCOME	(64,748)	1,927	over rec	2,651	over rec	(10,865)	(16,598)	5,733	over rec
NET EXPENDITURE	175,808	(194)	over	(299)	over	46,147	46,797	(650)	over