



Council Offices, Almada Street
Hamilton, ML3 0AA

Wednesday, 28 April 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, 06 May 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 - 6
Minutes of the meeting of the Financial Resources Scrutiny Forum held on 18 March 2021 submitted for approval as a correct record. (Copy attached)

Item(s) for Monitoring

- | | |
|---|----------|
| 3a Capital Budget Monitoring 2020/2021 - General Fund Capital Programme | 7 - 30 |
| Report dated 20 April 2021 by the Executive Director (Finance and Corporate Resources). (Copy attached) | |
| 3b Capital Budget Monitoring 2020/2021 - Housing Capital Programme | 31 - 38 |
| Report dated 20 April 2021 by the Executive Director (Finance and Corporate Resources). (Copy attached) | |
| 4 Revenue Budget Monitoring 2020/2021 and Probable Outturn | 39 - 58 |
| Report dated 28 April 2021 by the Executive Director (Finance and Corporate Resources). (Copy attached) | |
| 5 Revenue Budget Monitoring 2020/2021 - Detailed Resource Analysis | 59 - 152 |
| Report dated 28 April 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 18 March 2021

Chair:

Councillor Monique McAdams

Councillors Present:

Councillor Walter Brogan, Councillor Janine Calikes, Councillor Grant Ferguson, Councillor Eric Holford, Councillor Jared Wark

Councillors' Apologies:

Councillor Archie Buchanan, Councillor Mary Donnelly, Councillor Martin Lennon

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

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

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

A report dated 2 March 2021 by the Executive Director (Finance and Corporate Resources) was submitted on the position of the General Fund Capital Programme 2020/2021 at 29 January 2021 (Period 11).

The revised programme for the General Fund Capital Programme for 2020/2021 totalled £80.648 million, as agreed by the Executive Committee on 10 February 2021. This included budget for COVID-19 costs of £7.891 million. No new adjustments had been proposed to the Executive Committee on 10 March 2021.

Work had been ongoing to clarify the predicted spend position for the General Services Capital Programme for this financial year and this had been broken down into 2 specific elements. The costs associated with COVID-19 and the Resource position, excluding the costs of COVID-19. In summary, excluding the costs of COVID-19, there was an expected underspend of £7 million, which was linked to the anticipated timing of project spend. A list of the main projects responsible for this underspend were detailed in Appendix D to the report, along with their anticipated completion dates.

The Capital Programme included an element of budget for capital costs associated with COVID-19 spend, estimated at £7.891 million. Current estimates were anticipated at £6.6 million and included £4.6 million of costs from Property Services, £1.4 million of contractor claim costs and £0.6 million relating to Education projects. As a result, there was £1.291 million of budget available to support further COVID-19 costs if required.

Removing the budget and costs associated with COVID-19, the current estimates from Housing and Technical Resources suggested an outturn of £65.7 million, against a budget of £72.757 million, excluding COVID-19 costs, across Resources, leaving an underspend of £7 million. This underspend related mainly to timing of spend and resulted in budget required in 2021/2022 rather than 2020/2021, as detailed in Appendix D of the report. Those reductions had been offset by an additional £0.5 million spend projected for Cambuslang Park and Ride.

At 29 January 2021, £45.575 million had been spent and actual funding received to 29 January 2021 was £63.057 million, as detailed in Appendix C to the report.

The physical progress achieved with the General Fund Capital Programme 2020/2021 at 29 January 2021 was detailed in Appendices E to G of the report.

Councillor Ferguson requested details on the new website projects, and highlighted that the use of acronyms, for example MDM, was unhelpful and should not be used in reports submitted to this Forum. Officers agreed to obtain this information on the projects and feed back to Councillor Ferguson.

The Forum decided: that the position as at 29 January 2021 be noted.

[Reference: Minutes of 18 February 2021 (Paragraph 3a) and Minutes of the Executive Committee of 10 March 2021 (Paragraph 4)]

4 Capital Budget Monitoring 2020/2021 – Housing Capital Programme

A report dated 2 March 2021 by the Executive Director (Finance and Corporate Resources) was submitted on the position of the Housing Capital Programme 2020/2021 at 29 January 2021 (Period 11).

The revised Housing Capital Programme for 2020/2021 totalled £48.172 million and spend to 29 January 2021 totalled £31.578 million. This was an underspend of £0.148 million and reflected the timing of spend. Actual funding received was £31.578 million, as detailed in Appendix A to the report.

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

The physical progress achieved with the Housing Capital Programme 2020/2021 at 29 January 2021 was detailed in Appendix B to the report.

Councillor Holford requested details of the land sales referred to in Appendix A to the report. Officers agreed to obtain this information and feed back to Councillor Holford.

The Forum decided: that the position as at 29 January 2021 (Period 11) be noted.

[Reference: Minutes of 18 February 2021 (Paragraph 3b) and Minutes of the Executive Committee of 10 March 2021 (Paragraph 4)]

5 Revenue Budget Monitoring – 2020/2021

A report dated 10 March 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 29 January 2021, along with a projection for the year to 31 March 2021.

As part of the probable outturn exercise, a revised COVID-19 Cost of Recovery position had been prepared, as detailed in Appendix 1 to the report. Whilst the costs associated with COVID-19 had been refined, the net cost of COVID-19 remained at £4.657 million. After taking into account the Loss of Income funding from the Scottish Government of £2.755 million, there was a revised shortfall of £1.902 million.

The probable outturn position for the Council, including the COVID-19 shortfall of £1.902 million, showed a forecast underspend of £25.124 million, before transfers to Reserves. After taking account of the proposed transfers to Reserves totalling £24.836 million, as detailed in Appendix 4 to the report, the outturn position was an underspend of £0.261 million, as detailed in Appendix 3a to the report.

As at 29 January 2021, the position on the General Fund (including COVID-19 spend and income) before transfers to reserves was an underspend of £10.340 million. Assuming the approval of the proposed transfers to reserves, there was an underspend of £2.213 million, which was mainly due to the over recovery of Council Tax.

The figures showed a breakeven position on the Housing Revenue Account at 29 January 2021. The forecast to 31 March 2021 on the Housing Revenue Account was a breakeven position.

The Forum decided:

- (1) that the COVID-19 shortfall of £4.657 million, the additional Loss of Income funding of £2.755 million and the revised COVID-19 shortfall of £1.902 million be noted;
- (2) that including Resources, Corporate Items and Council Tax, the Council's revised outturn of an underspend of £0.261 million, including the updated COVID-19 shortfall, be noted;
- (3) that the underspend of £2.213 million on the General Revenue Fund Account, after transfers, at 29 January 2021 be noted; and
- (4) that the breakeven position on the Housing Revenue Account at 29 January 2021 and the forecast to 31 March 2021 of a breakeven position be noted.

[Reference: Minutes of 18 March 2021 (Paragraph 4)]

Councillor Brogan entered the meeting during this item of business

6 Revenue Budget Monitoring 2020/2021 – Detailed Resource Analysis

A report dated 10 March 2021 by the Executive Director (Finance and Corporate Resources) was submitted comparing actual expenditure against budgeted expenditure for the period ending 29 January 2021 (Period 11).

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 29 January 2021 (Period 11)

- ◆ details of the most significant variances within Resources and the Housing Revenue Account across subjective headings and across Services as at 29 January 2021 (Period 11)
- ◆ a line by line trend analysis of the total Resources' expenditure and income across subjective headings as at 29 January 2021 (Period 11)

The Forum decided: that the position as at 29 January 2021 (Period 11) be noted.

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

7 Urgent Business

There were no items of urgent business.



Report

3a

Report to:	Financial Resources Scrutiny Forum
Date of Meeting:	6 May 2021
Report by:	Executive Director (Finance and Corporate Resources)

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

1.1. The purpose of the report is to:-

- ◆ update members of the Financial Resources Scrutiny Forum of progress on the Council's General Fund Capital Programme for the period covering 1 April 2020 to 26 February 2021.

2. Recommendation(s)

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

- (1) that the physical and financial progress of the 2020/2021 General Fund Capital Programme be noted.

3. Background

- 3.1. The Capital reports attached provide detail on the position as at 26 February 2021 from both a financial and physical perspective.
- 3.2. Appendices A to E show the financial position of the General Fund Capital Programme, with the physical progress detailed in Appendices F to H – as they are split into Build, Non Build and Roads.

4. Employee Implications

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

5. Financial Implications

- 5.1. **2020/21 Budget:** The revised budget agreed at Executive Committee on 10 March 2021 was £80.648 million, as detailed in Appendix B. This includes budget for Covid-19 of £7.891 million. There are no new adjustments proposed to the 2020/21 budget of £80.648 million however, Resources have presented proposals for projects which they wish to progress early in financial year 2021/2022. These adjustments will increase the 2021/2022 Capital Programme by £0.122 million and are detailed in Appendix A.
- 5.2. **2020/21 Outturn:** As at 26 February 2021, work was ongoing to clarify the predicted spend position for the General Services Capital Programme for the remainder of this financial year. This has been broken down into two specific elements: the costs associated with Covid-19 are detailed in sections 5.3 to 5.5 and the Resource position (excluding the costs of Covid-19) detailed in sections 5.6 to 5.12. In summary, excluding the cost of Covid-19, there is an expected Resource

underspend of £9.7 million linked to the anticipated timing of project spend. The year-end position is currently being finalised and will be reported to the Executive Committee in June 2021. It is anticipated that the ongoing implications of COVID-19 will continue to have an impact on the level of capital spend in the year-end outturn position and potentially into the next financial year.

- 5.3. **Covid Costs:** As previously reported, the Council's capital programme currently includes an element of budget for capital costs associated with Covid-19, estimated at £7.891 million.
- 5.4. It was previously advised that a change to the approach may be considered which would be to use Revenue funding instead of Capital to cover these additional capital costs. This would reduce the burden on the Council's Capital programme. As additional funding has been received by the Council, the recent Revenue Budget Monitoring report to Executive Committee (28 April 2021) asked that these monies are used to pay for the additional costs currently anticipated to be met by the capital programme (section 6.4 of the Revenue Budget Monitoring report). This will free up the overall capital budget set aside for COVID (£7.891 million).
- 5.5. As a result, the full £7.891 million of funding available for Covid-19 costs within the Capital Programme, can now be allocated to other projects. This funding available will be considered as part of the update to the Capital Programme for 2021/2022 which will be presented to the Executive Committee in late June 2021.
- 5.6. **Resources' Position:** Removing the budget and costs associated with Covid-19, the current estimates from Housing and Technical Resources suggest an outturn of £63.1 million. Against the budget of £72.757 million (excluding the budget of £7.891million for Covid-19 per section 5.3), this outturn means an underspend across Resources of £9.7 million and relates mainly to projects within Community and Enterprise Resources (£4.8 million), Education Resources (£2 million), Housing and Technical resources (£2 million), Finance and Corporate Resources (£0.7 million) and Social Work Resources (£0.2 million).
- 5.7. As reported to this Forum previously, the majority of the total £9.7 million outturn variance is due to the timing of spend, resulting in budget required in 2021/22 rather than 2020/21. The progression of a number of projects has been impacted by the ongoing lockdowns due to Covid-19.
- 5.8. These underspends have been partially offset by a few project overspends predicted this financial year. Again, this is a timing issue only with funding for the overall spend on these projects already identified. This includes an additional £0.8 million spend now projected for the Education ICT Programme.
- 5.9. The outturn of £63.1 million is a decrease of £2.6 million compared to the position reported to this Committee at period 11 (£65.7 million). The decrease in outturn mainly reflects revised project timescales on a number of new projects identified for the first time this period (see section 5.10) as well as movements in the outturns for those projects which have been identified previously (section 5.11).
- 5.10. The new projects which have seen their outturns reduce for the first time this period total £1.080 million and include: contractor issues in sourcing poles and signage which has resulted in expenditure on Cycling, Walking and Safer Routes falling into 2021/2022 (£0.500m); the timing of spend in relation to the completed Rooftop Nursery project (£0.250m); and Digital Connectivity (£0.040m), Mobile Working

(£0.040m) and Essential Services Fabric Upgrade (£0.250m) where spend will now fall into 2021/2022.

- 5.11. For those projects which have previously been highlighted to this Committee as contributing to the outturn underspend this financial year, further spend reductions totalling £2.170 million have now been identified. These existing projects include Roads Investment Programme (£0.500m), works associated with Sustrans funded projects (£0.800m), IT Infrastructure (£0.220m), Prioritised Urgent Investment (£0.150m), Civic Centre Fabric Upgrade (£0.050m) and the Central Energy Efficiency Fund (£0.050m). Finally, the works have now commenced on site at Cambuslang Park and Ride and a more detailed spend profile has now been received. As a result, it is expected that £1m will be spent in 2020/21, a reduction of £0.400m from last period. SPT funding of £1 million has now been confirmed for this project and this will be utilised in the first instance with the Council's contribution carried forward.
- 5.12. These reductions have been offset by an additional £0.700 million spend now projected for Education ICT Programme this financial year (see section 5.8).
- 5.13. Appendix E provides a list of the main projects which are responsible for the total underspend of £9.7 million, and which will now progress in 2021/22. Their anticipated completion dates are also included in this Appendix.
- 5.14. **Period 12 Position:** Spend to the 26 February 2021 is £49.278 million and this is broken down across Services in Appendix C.
- 5.15. **Capital Funding:** Capital Funding for financial year 2020/21 also totals £80.648 million.
- 5.16. In the last few weeks, the Scottish Government have been able to advance Glasgow City Region City Deal grant funding of £65 million. This will be deducted equally from the grant allocations expected in 2023/24 and 2024/25. For South Lanarkshire Council, this has resulted in an additional £12.925 million of grant funding in 2020/21, bringing the total City Deal grant for the year to £18.110 million. This has been allocated based on our total City Deal spend to date (including previous financial years).
- 5.17. Actual funding received to 26 February 2021 is £52.836 million as detailed in Appendix D.
- 5.18. Appendices F to H advise on the related physical progress of the General Fund Capital Programme for 2020/21 and these are split across three elements: Build; Non-Build and Roads.
- 6. 2021/2022 Capital Programme**
 - 6.1. While there is an agreed Capital Programme for financial year 2021/2022 (November 2020), there are number of items which will impact on the programme as it currently stands. These are taken in turn.
 - 6.2. **Local Government Finance Settlement and 2021/2022 Scottish Budget:** As advised previously, the Draft Scottish Budget was published on 28 January. For the Council, this meant an additional General Capital Grant allocation of £0.180 million for 2021/2022.

- 6.3. On 16 February 2021, the Cabinet Secretary made a subsequent announcement which saw an additional national capital allocation of £82 million for Town Centres and Bridges. Then, as the draft Scottish Budget made its way through the Stages of the Parliamentary approval process, further announcements were made regarding a national allocation of £40m of Capital funding for green recovery (10 March 2021). This comprises national allocations of £15 million for active travel, £10 million for energy efficiency, £10m for biodiversity (grants for a wider range of projects) and £5 million to support emissions reduction in the agriculture sector.
- 6.4. However, it was also advised that in order to provide these green recovery monies in 2021/2022, the capital allocations announced on 16 February for both Town Centres and Bridges will have to be reprofiled. Instead of the full £82 million being provided in 2021/2022 (previously announced £50 million and £32 million respectively), these funds will now be spread over 2 financial years to facilitate the £40m for 2021/2022 announced at Stage 2 for green recovery.
- 6.5. Once confirmed, any additional monies will have an impact on the Council's funding for 2021/2022.
- 6.6. **Additional COVID Funding:** As noted in section 5.4, the Council is receiving further Scottish Government funding for the costs of Covid-19. The Revenue Budget Monitoring report to the Executive Committee (28 April 2021) asked that these funds are used to support the budgeted £7.891 million for Covid-19 costs within the Capital Programme. This will free up capital funding and a decision can be taken on how this is used. In making that decision, it is suggested that consideration is given to ongoing projects and programmes of work.
- 6.7. With this in mind, it has been proposed that the £7.891m of Covid-19 budget released could be spent on:
- Larkhall Leisure Centre: There is already money in the programme for design works and supporting this project with an allocation of £6.000 million would augment the £3.000 million city deal funding available.
 - Digital Transformation: the balance of funding could contribute towards supporting the Council's Digital Transformation projects (£1.891 million).
- 6.8. In the case of Larkhall Leisure centre, the proposal above would present an overall package of funding of £9 million. Members will be aware, there is an ongoing review by a Cross Party Working Group (CPWG) on SLLC, which will set the future strategic direction for SLLC and this will influence the type of leisure services and facilities going forward that SLLC will manage and operate on behalf of the Council. The work of the CPWG is ongoing and it is anticipated that it will conclude its work in the coming months and reported to Committee prior to the Summer recess.
- 6.9. It is therefore appropriate given the availability of capital funding that pending the outcome of the CPWG finalising and being reported to Committee, that some of this capital funding be earmarked to support the outcome from the CPWG in particular Larkhall Leisure Centre.
- 6.10. It is proposed that an update paper on 2021/2022 which would include details of both projects, and the carry forward from 2020/2021, will be brought to the Executive Committee for consideration in June 2021, with a base position for 2022/2023 being identified later in the year.

7. Climate Change, Sustainability and Environmental Implications

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

8. Other Implications

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

9. Equality Impact Assessment and Consultation Arrangements

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

Paul Manning

Executive Director (Finance and Corporate Resources)

20 April 2021

Link(s) to Council Values/Ambitions/Objectives

- Accountable, Effective and Efficient and Transparent

Previous References

- Executive Committee, 28 April 2021

List of Background Papers

- Capital Ledger prints to 26 February 2021

Contact for Further Information

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

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SOUTH LANARKSHIRE COUNCIL
CAPITAL EXPENDITURE 2020/21
GENERAL SERVICES PROGRAMME
FOR PERIOD 1 APRIL 2020 TO 26 FEBRUARY 2021

Proposed Adjustments

Community and Enterprise Resources

Langlands Moss Boardwalk

In order to commence works in early May 2021, approval is sought to increase the 2021/22 Capital Programme by £0.060m to enable the reinstatement of approximately 200m of boardwalk at Langlands Moss, previously destroyed by fire. This will augment the allocation of £0.019m already included within the 2020/21 Capital Programme and will be funded by contributions from the following sources:

- Developers Contributions (£0.035m)
- Land Trust (£0.025m)

As this relates to 2021/22, there is no change to the current year programme and therefore no figure shown in the column to the right.

Education Resources

Crawforddyke Primary School

The Capital Programme already includes an allocation of £0.510m to provide additional accommodation at Crawforddyke Primary School, Carluke to meet the growth in pupil numbers within the catchment area. Following the tender exercise, it has been identified that in order to add a mezzanine floor above the dining room, an additional requirement of £0.062m is necessary to complete the project.

Approval is sought to increase the 2021/22 Capital Programme for this project and this will be funded by contributions from developments in the Carluke area.

As this relates to 2021/22 there is no change to the current year programme and therefore no figure shown in the column to the right.

Minor Adjustments	£0.000m
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TOTAL ADJUSTMENTS	£0.000m
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APPENDIX B

SOUTH LANARKSHIRE COUNCIL
 CAPITAL EXPENDITURE 2020/21
 GENERAL FUND PROGRAMME
 FOR PERIOD 1 APRIL 2020 TO 26 FEBRUARY 2021

	£m
Total Budget	80.648
Proposed Adjustments – Periods 12	0.000
Total Revised Budget	80.648
	<u>Revised 2020/21 Budget</u>
<u>Resource</u>	<u>£m</u>
Community & Enterprise	37.622
Education	24.480
Finance & Corporate	3.282
Housing & Technical	6.529
Social Work	0.844
Total Resources Capital Programme	72.757
Additional Costs	7.091
Housing and Technical Resources – Additional Overheads	0.800
TOTAL CAPITAL PROGRAMME	80.648

APPENDIX C

SOUTH LANARKSHIRE COUNCIL CAPITAL EXPENDITURE 2020/21 GENERAL FUND PROGRAMME FOR PERIOD 1 APRIL 2020 TO 26 FEBRUARY 2021

<u>Resource Name</u>	<u>Annual Budget £000</u>	<u>2018/19 C/F £000</u>	<u>Previous Slippage /Adjs £000</u>	<u>Total Original Budget £000</u>	<u>2020/21 Adjs £000</u>	<u>2020/21 Slippage £000</u>	<u>Total Budget £000</u>	<u>Estimate to Date £000</u>	<u>Actual £000</u>
<u>Community & Enterprise</u>									
Facs/Waste/Grounds	3,885	1,366	(3,648)	1,603	495	(266)	1,832	398	376
Fleet & Environmental	-	36	-	36	90	-	126	36	39
Planning & Economic Development	13,061	(835)	(7,283)	4,943	1,902	-	6,845	1,609	1,615
Roads	26,014	4,673	(1,868)	28,819	-	-	28,819	20,994	20,113
Resource Total	42,960	5,240	(12,799)	35,401	2,487	(266)	37,622	23,037	22,143
<u>Education</u>									
Primary Schools Modernisation	120	468	(171)	417	-	-	417	161	158
ICT Developments	3,680	924	(1,104)	3,500	1,953	-	5,453	2,631	3,338
1,140 Hours	18,350	2,263	(7,734)	12,879	425	-	13,304	11,211	12,834
Other	7,906	1,289	(4,538)	4,657	649	-	5,306	2,467	2,604
Resource Total	30,056	4,944	(13,547)	21,453	3,027	-	24,480	16,470	18,934
<u>Finance & Corporate</u>									
IT Services	5,036	213	(500)	4,749	(362)	(1,105)	3,282	1,604	1,603
Resource Total	5,036	213	(500)	4,749	(362)	(1,105)	3,282	1,604	1,603
<u>Housing and Technical</u>									
Office Accom	8,489	2,308	(1,128)	9,669	(2,867)	(1,042)	5,760	1,700	1,267
Private Housing Scheme of Assistance	1,000	-	(250)	750	(750)	-	-	-	-
Other Housing	-	670	(424)	246	523	-	769	439	652
Resource Total	9,489	2,978	(1,802)	10,665	(3,094)	(1,042)	6,529	2,139	1,919
<u>Social Work</u>									
Care Facilities	3,251	2,166	(4,673)	744	-	-	744	49	49
Other	400	-	(300)	100	-	-	100	-	-
Resource Total	3,651	2,166	(4,973)	844	-	-	844	49	49
Additional Costs / Overheads	-	-	7,891	7,891	-	-	7,891	4,630	4,630
Overall Total	91,192	15,541	(25,730)	81,003	2,058	(2,413)	80,648	47,929	49,278

SOUTH LANARKSHIRE COUNCIL
CAPITAL EXPENDITURE 2020/21
GENERAL FUND PROGRAMME
FOR PERIOD 1 APRIL 2020 TO 26 FEBRUARY 2021

	<u>2020/21</u> <u>Original</u> <u>Budget</u> <u>(inc C/F)</u>	<u>2020/21</u> <u>Revised</u> <u>Budget</u>	<u>2020/21</u> <u>Actual to</u> <u>26/02/21</u>
Expenditure	£m	£m	£m
General Fund Programme	81.003	80.648	49.278
Income			
	<u>2020/21</u> <u>Original</u> <u>Budget</u>	<u>2020/21</u> <u>Revised</u> <u>Budget</u>	<u>2020/21</u> <u>Actual to</u> <u>26/02/21</u>
	£m	£m	£m
Prudential Borrowing	27.782	9.665	9.665
Developers Contributions	7.021	2.103	0.459
Partners (Including SPT, Sustrans, Blantyre Construction Ltd, Transport Scotland, and Renewable Energy Fund)	5.291	4.550	0.538
Scottish Government:			
- Capital Grant	21.373	21.373	19.592
- Cycling, Walking and Safer Streets	1.497	1.497	-
- Vacant and Derelict Land	1.000	1.000	1.000
- Early Years 1,140 Hours	12.829	11.429	11.429
- Regeneration Capital Grant	0.482	1.482	0.763
- Town Centre Regeneration Fund	1.095	1.997	1.997
- Travelling People's Sites	-	0.133	0.133
- Digital Inclusion	-	1.253	1.253
- COVID-19 Mitigation for School Transport	-	0.072	0.023
Glasgow City Region City Deal	-	18.110	-
Specific Reserves	1.133	1.295	1.295
Revenue Contribution	1.500	4.689	4.689
TOTAL FUNDING	81.003	80.648	52.836

SOUTH LANARKSHIRE COUNCIL
CAPITAL EXPENDITURE 2020/21
GENERAL FUND PROGRAMME
FOR PERIOD 1 APRIL 2020 TO 26 FEBRUARY 2021

Projects with Underspends in 2020/21		
Project Name	Project Type	Completion Date
Community and Enterprise Resources:		
Town Centre Regeneration Fund	Regeneration	September 2021
Hamilton HUB - New Cross Shopping Centre	Regeneration	March 2022
Abington Campus for Enterprise	Regeneration	December 2021
Extension of Cemeteries	Land Purchase	Throughout 2021/22
Memorial Headstones	Remedial works	Throughout 2021/22
Springhall Community Centre Upgrade	External Works	Spring 2021
Glengowan Primary School Extension (Glasgow City Region City Deal Programme)	Extension /Adaptations	Late Spring / Summer 2022
Calderside Academy (Glasgow City Region City Deal Programme)	Extension / Adaptations	December 2023
Roads Investment Programme	Roads	Throughout 2021/22
Cambuslang Park and Ride	Roads	June 2021
Sustrans - Various	Roads	May 2021
Education Resources:		
St Charles Primary School - Additional Classroom	Extension	April 2021
St Mark's Primary School, Hamilton - Extension	Extension	June 2022
Kilbride Early Learning Centre (prev Netherton Road Nursery/ South Park)	New Build	May 2021
Lightburn Early Learning Centre, Cambuslang (previously Mill Road)	New Build	April 2021
Education Information Communication Technology	ICT	Throughout 2021/22
Auchingramont Road	New Build	June 2021
Small Scale Adaptations	Adaptations	Throughout 2021/22
Finance and Corporate Resources:		
IT Infrastructure Refresh	Infrastructure	May 2021
New Website / CRM / MDM / Customer Portal /Integration Tools	Infrastructure	May 2021
Digital Connectivity	Infrastructure	Throughout 2021/22
Mobile Working	Equipment	Throughout 2021/22
Housing and Technical Resources:		
Prioritised Urgent Investment	Refurbishment	Throughout 2021/22
Essential Services Fabric Upgrade	Refurbishment	Throughout 2021/22
Civic Centre Fabric Upgrade	Refurbishment	Throughout 2021/22
Central Eenergy Efficiency Fund 2020/21 Programme	Refurbishment	Throughout 2021/22
Gypsy Traveller Sites – Swinhill	Refurbishment	Throughout 2021/22

GENERAL FUND CAPITAL PROGRAMME 2020/21

BUILD EXECUTIVE SUMMARY

PERIOD ENDED 26 FEBRUARY 2021 (PERIOD 12)

	<u>Expenditure Periods</u>													
	1	2	3	4	5	6	7	8	9	10	11	12	13	14
<u>Programme Status</u>														
Projects Complete	-	-	-	-	6	7	13	27	33	35	40	41		
Projects on Programme	-	-	88	96	102	106	107	100	99	102	108	108		
Projects Behind Programme	-	-	-	1	-	-	-	-	1	-	1	1		
Projects Altered Brief/ Programme	-	-	3	7	11	8	3	2	2	-	-	2		
Projects Held	-	-	46	38	28	35	38	37	38	36	39	39		
	-	-	137	142	147	156	161	166	173	173	188	191		
<u>Project Status</u>														
Design Feasibility	-	-	53	56	50	60	62	53	57	52	63	60		
Sketch Design	-	-	10	10	10	8	6	6	6	6	5	7		
Detailed Design	-	-	3	3	4	5	5	4	2	2	3	3		
Production Information	-	-	10	10	11	11	14	14	14	16	15	16		
Tendering	-	-	41	43	36	37	39	39	36	38	40	36		
On Site	-	-	20	20	30	28	22	23	25	24	22	28		
Complete	-	-	-	-	6	7	13	27	33	35	40	41		
	-	-	137	142	147	156	161	166	173	173	188	191		

General Fund Capital Programme 2020/21

Build Variance Explanations

<u>Project Name</u>	<u>Status</u>	<u>Variance Explanation</u>
Universal Connections, East Kilbride – Structural Investigation, Leak Remediation	Behind Programme	Work has commenced on site however the project has been delayed due to exceptional inclement weather which has caused flooding on site. Anticipated completion now late April 2021.

GENERAL FUND CAPITAL PROGRAMME 2020/21

NON BUILD EXECUTIVE SUMMARY

PERIOD ENDED 26 FEBRUARY 2021 (PERIOD 12)

	<u>Expenditure Periods</u>													
	1	2	3	4	5	6	7	8	9	10	11	12	13	14
<u>Number of Projects</u>														
Carried Forward 19/20 Programme	-	-	29	29	24	24	24	24	24	24	24	24		
Approved from 20/21 Programme	-	-	13	13	18	20	20	23	23	24	24	24		
Total Projects Currently Reported	-	-	42	42	42	44	44	47	47	48	48	48		

Number of Projects

Projects Completed	-	-	-	-	1	4	4	5	5	5	5	7		
Projects Ahead of Programme	-	-	-	-	-	-	-	-	-	1	2	2		
Projects on Programme	-	-	36	36	41	39	39	41	41	34	34	30		
Projects Behind Programme	-	-	-	-	-	-	-	-	-	7	6	8		
Projects, Altered Brief/Programme	-	-	-	-	-	-	-	-	-	-	-	-		
Projects On Hold	-	-	6	6	-	1	1	1	1	1	1	1		
	-	-	42	42	42	44	44	47	47	48	48	48		

General Fund Capital Programme 2020/21
Non-Build Executive Summary – Project Status

<u>Type</u>		<u>Status</u>
C/F	Zero Waste Fund	On Programme
NEW	Wooddean Park Play Area, Bothwell	On Programme
NEW	Fallside Park Play Area, Bothwell	On Programme
NEW	Forth Play Area	On Programme
NEW	Hairmyres Play Area	On Programme
NEW	Willie Waddell Sport and Community Centre, Forth – Monoliths	On Programme
NEW	Country Parks – Horseshoe Bridge	On Programme
C/F	Strathaven Statue	On Programme
C/F	Cashless System	On Programme
C/F	Replacement Workshop Facility	On Programme
NEW	Switched on Fleet	On Programme
C/F	Flare System	On Programme
C/F	Synthetic and Grass Pitch Replacement	On Programme
C/F	Upgrades to Community Infrastructure	On Programme
C/F	Strathaven Cemetery Infrastructure Works	On Programme
C/F	Sustainability Project	On Programme
C/F	Demolition Programme	On Programme
NEW	East Kilbride Town Centre Masterplan	On Programme
C/F	City Deal – Community Growth Areas	On Programme
NEW	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	Oracle Upgrade	On Programme
NEW	Digital Connectivity	On Programme
C/F	Computer Room Upgrades	On Programme
NEW	Climate Change/ Digital Connectivity	On Programme
NEW	Community Alarms	On Programme
NEW	Strathaven Academy Sound and Lighting Equipment Upgrade	On Programme
NEW	Purchase of Our Lady of Lourdes Primary School	On Programme
C/F	Mobile Working	On Programme
NEW	Memorial Headstone Remedial Works	On Hold
C/F	Extension of Cemeteries and Land Works	Behind Programme
NEW	Abington Play Area	Behind Programme
NEW	Carstairs Village Play Area	Behind Programme
C/F	Abington Campus for Enterprise	Behind Programme
NEW	Hamilton Hub - New Cross Shopping Centre	Behind Programme
C/F	Town Centre Regeneration Fund	Behind Programme
C/F	Information Technology Infrastructure	Behind Programme
NEW	New Website/ Customer Relations Management / Master Data Management/ Customer Portal/ Integration Tools	Behind Programme
NEW	Digital Inclusion	Ahead
C/F	Education Information Communication Technology Solutions for Learning	Ahead
C/F	Bin Storage Areas	Complete
C/F	Halls Improvement	Complete
C/F	Priority Repairs to Building Infrastructure	Complete
NEW	Purchase of 13 St Vincent Place, Lanark	Complete
C/F	Springhall Urban Greenspace Development	Complete
NEW	COVID-19 Mitigation Funding for School Transport	Complete
NEW	Vacant and Derelict Land – Shawfield Industrial Estate, Rutherglen	Complete

General Fund Capital Programme 2020/21

Non-Build Variance Explanations

<u>Project Name</u>	<u>Status</u>	<u>Variance Explanation</u>
Extension of Cemeteries and Land Works	Behind Programme	Project is behind due to the land acquisition for Douglas Cemetery not progressing as anticipated.
Abington Play Area	Behind Programme	Project completion has been delayed due to delay in the contractor obtaining play equipment, which was held up at Customs. Contractor has now received delivery and project is expected to complete by the end of April 2021
Carstairs Village Play Area	Behind Programme	Project completion has been delayed due to due to delay in the contractor obtaining play equipment, which was held up at Customs. Contractor has now received delivery and project is now expected to complete by end of April 2021.
Abington Campus for Enterprise	Behind Programme	Project was delayed while awaiting confirmation of additional funding from the Scottish Government. The contract has now been awarded with works commenced on site early January 2021.
Hamilton Hub - New Cross Shopping Centre	Behind Programme	Funding for this project was awarded in November 2020. Due to Covid-19 restrictions, elements of the works will now fall into 2021/22.
Town Centre Regeneration Fund	Behind Programme	Due to Covid-19 restrictions since the approval of the individual projects within this programme (Community & Enterprise Resources Committee, November 2020) elements of the works will now fall into 2021/22.
Information Technology Infrastructure	Behind Programme	Due to Covid-19 restrictions, the remainder of the works will now fall into 2021/22.
New Website / Customer Relations Management / Master Data Management / Customer Portal /Integration Tools	Behind Programme	Due to Covid-19 restrictions, some elements of this project will now fall into financial year 2021/2022.

GENERAL FUND CAPITAL PROGRAMME 2020/21

ROADS EXECUTIVE SUMMARY

PERIOD ENDED 26 FEBRUARY 2021 (PERIOD 12)

	1	2	3	4	5	6	7	8	9	10	11	12	13
<u>Number of Projects</u>													
Total Projects Currently Reported	-	-	166	166	188	209	209	223	223	224	224	225	
<u>Programme Status</u>													
Projects Complete	-	-	-	-	43	76	76	120	120	129	144	156	
Projects on Programme	-	-	163	163	141	129	129	94	94	90	72	56	
Projects Behind Programme	-	-	-	-	-	-	-	4	4	-	2	7	
Projects, Altered Brief / Programme	-	-	-	-	-	-	-	-	-	-	1	1	
Projects Held	-	-	3	3	4	4	4	5	5	5	5	5	
	-	-	166	166	188	209	209	223	223	224	224	225	
<u>Project Status</u>													
Briefing	-	-	133	133	15	20	20	15	15	8	6	6	
Production Information	-	-	21	21	88	68	68	47	47	49	38	23	
Billing	-	-	-	-	-	-	-	-	-	-	-	-	
Tendering	-	-	1	1	15	15	15	20	20	22	18	8	
On Site	-	-	11	11	27	30	30	21	21	16	18	32	
Complete	-	-	-	-	43	76	76	120	120	129	144	156	
	-	-	166	166	188	209	209	223	223	224	224	225	

General Fund Capital Programme 2020/21

Roads Variance Explanations

<u>Project Name</u>	<u>Status</u>	<u>Variance Explanation</u>
Road Safety – Upgrade existing part-time 20mph signage (sign purchase only)	Behind Programme	The sign manufacturer has advised that, due to other workload pressures, they will no longer be able to supply the signs until early in the new financial year.
<u>Cycling Walking Safer Routes</u> 6 individual projects being: <ul style="list-style-type: none"> - A73 / Castlehill Road, Carluke - B7016 between Carnwath and Biggar - Calderwood Road / Dukes Road, Rutherglen - Engineering Measures at Schools - Road Safety Measures - East Kilbride Cycle Route Scheme 	Behind Programme	There is an issue with the lead-in times for the supply of signs, poles and lining works, which have been extended by weeks. These 6 projects will now complete next financial year.

SOUTH LANARKSHIRE COUNCIL

RESOURCE: ENTERPRISE, ROADS & TRANSPORTATION SERVICES 2020/21

PROJECT / PROGRAMME STATUS ~ PERIOD 12

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
ROADS / FOOTWAYS INVESTMENT PROGRAMME											
East Kilbride, Rutherglen and Cambuslang Areas											
Strategic Schemes											
Breckonridge Highway, Strathaven - spur						1	1				
Ardochrig Highway, Strathaven						1	1				
Alston Street, Glassford						1	1				
Otago Park, East Kilbride						1	1				
Westwood Road, East Kilbride (Phase 1)						1	1				
Westwood Road, East Kilbride (Phase 2)						1	1				
Shawtonhill Highway, Chapeltown						1	1				
Todshill Street, Strathaven						1	1				
A726 Glasgow Road, Strathaven						1	1				
Bents and Station Highway, Glassford						1	1				
A71 Stonehouse Road, Strathaven						1	1				
Redwood Crescent, East Kilbride						1	1				
Philipshill Road, East Kilbride						1	1				
Swift Place and Tyne Place, East Kilbride						1	1				
Ettrick Hill, East Kilbride						1	1				
Morrishall Road, East Kilbride						1	1				
Rennie Place, East Kilbride						1	1				
B743 Muirkirk Road, Strathaven (Phase 1 - nr Redding Rd)						1	1				
B743 Muirkirk Road, Strathaven (Phase 2) - nr Fishermans Cott)						1	1				
B743 Muirkirk Road, Strathaven (Phase 3) - nr Powbrone Bridge)						1	1				
Markethill Road, East Kilbride						1	1				
A726 Strathaven Road, East Kilbride						1	1				
Redwood Place, East Kilbride						1	1				
Stewartfield Way, East Kilbride (Phase 1 & 2)		1						1			
Whiteshawgate Highway, Strathaven						1	1				
Mossneuk Road, East Kilbride						1	1				
Collvilles Place, East Kilbride						1	1				
Waterside Street, Strathaven						1	1				
Quarry Road, East Kilbride						1	1				
Beechwood Court, Strathaven						1	1				
Viking Terrace, East Kilbride						1	1				
Ballerup Terrace, East Kilbride						1	1				
B7086, Sandford						1	1				
Colvilles Road, East Kilbride						1	1				
Glenfield Road, East Kilbride						1	1				
King Street, Rutherglen						1	1				
Main Street, Cambuslang						1	1				
Greenhills Road, East Kilbride (contribution only to works undertaken by Wills Bros)						1	1				
Preventative Maintenance Schemes											
County Avenue and Winfield Avenue, Cambuslang ~ micro-asphalt						1	1				
Overton Street and Clyde Place, Cambuslang ~ micro-asphalt						1	1				
West Coats Road, Cambuslang ~ micro-asphalt						1	1				
Douglas Drive, Cambuslang ~ micro-asphalt						1	1				
Calder Drive, Cambuslang ~ micro-asphalt						1	1				
Kirkburn Avenue, Cambuslang ~ micro-asphalt						1	1				
Ingerbreck Avenue, Rutherglen ~ micro-asphalt						1	1				
Church Avenue, Rutherglen ~ micro-asphalt						1	1				
Loch Loyal, East Kilbride ~ micro-asphalt						1	1				
Newlands Drive, East Kilbride ~ micro-asphalt						1	1				

SOUTH LANARKSHIRE COUNCIL

RESOURCE: ENTERPRISE, ROADS & TRANSPORTATION SERVICES 2020/21

PROJECT / PROGRAMME STATUS ~ PERIOD 12

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
Plover Drive, East Kilbride ~ micro-asphalt						1	1				
Cedar Drive, East Kilbride ~ micro-asphalt						1	1				
Wellknowe Avenue, Thorntonhall ~ micro-asphalt						1	1				
Peel Road, East Kilbride ~ micro-asphalt						1	1				
Westerdale Estate, East Kilbride ~ micro-asphalt						1	1				
Lymekilns Road, East Kilbride ~ micro-asphalt						1	1				
Mackenzie Gardens, East Kilbride ~ micro-asphalt						1	1				
Calderglen Road, East Kilbride ~ micro-asphalt						1	1				
Strategic Patching (Classified Roads)					1			1			
<u>Roads Infrastructure/Safety Schemes</u>											
Safety/Routine Repairs various locations					1			1			
<u>Footways</u>											
Carnegie Hill						1	1				
Headhouse Green, East Kilbride						1	1				
Milton Road, College Milton East Kilbride						1	1				
Old Coach Road at Bosfield Place						1	1				
Stuart Street, Village East Kilbride						1	1				
Vancouver Drive, East Kilbride						1	1				
Laurenstone Terrace, East Kilbride						1	1				
Troon Av, East Kilbride.					1			1			
Mill Road, Cambuslang						1	1				
<u>Hamilton Area</u>											
<u>Strategic Schemes</u>											
B758, Blantyre Farm Road, Uddingston						1	1				
Barbae Place, Bothwell						1	1				
Church Street, Blantyre						1	1				
A723, Strathaven Road, Hamilton						1	1				
Argyle Crescent, Hamilton						1	1				
Laburnum Lea / Rowan Rise, Hamilton						1	1				
Hawthorn Hill, Hamilton						1	1				
Burnbank Road (Phase 3), Hamilton (*B/F 2019/20 lining)						1	1				
A71, Swinhill Road, Larkhall						1	1				
B7019, Burnhead Road, Larkhall						1	1				
Millholm Gardens, Stonehouse						1	1				
Limekilnburn Road, Quarter						1	1				
John Street, Larkhall						1	1				
Manse Brae, Netherburn						1	1				
Glen Avenue, Larkhall						1	1				
Hillview Drive, Blantyre						1	1				
Fairhill Avenue, Hamilton						1	1				
Staneacre Park, Hamilton						1	1				
Whistleberry Drive, Hamilton						1	1				
Morris Crescent, Blantyre						1	1				
Craig Street, Blantyre						1	1				
Balfon Crescent, Hamilton						1	1				
Yetholm Terrace, Hamilton						1	1				
Burnlea Street, Hamilton						1	1				
Balmore Drive, Hamilton						1	1				
Park and Ride Car Park, Larkhall		1						1			
Draffen Road, Netherburn						1	1				

SOUTH LANARKSHIRE COUNCIL

RESOURCE: ENTERPRISE, ROADS & TRANSPORTATION SERVICES 2020/21

PROJECT / PROGRAMME STATUS ~ PERIOD 12

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
John Street, Larkhall					1			1			
Siemens ~ Traffic loop repairs						1	1				
<u>Preventative Maintenance Schemes</u>											
Strategic /Machine Patching (Classified Roads)					1			1			
Preparatory patching					1			1			
Hillside Crescent/Lane/Terrace/Alness Terrace, Hamilton ~ Micro-Asphalt						1	1				
<u>Roads Infrastructure/Safety Budget</u>											
Safety/Routine Repairs					1			1			
Additional Coring (Various Locations)						1	1				
<u>Footways</u>											
B7071, Glasgow Road / Main Street, Uddingston (East Side)						1	1				
Ashley Place, Blantyre						1	1				
Auldtoun Terrace, Ashgill						1	1				
Avon Road, Larkhall	1										1
Hillside Crescent, Hamilton					1			1			
A72, Almada Street, Hamilton						1	1				
<u>Clydesdale Area</u>											
<u>Strategic Schemes</u>											
Kirkstyle Car Par, Biggar						1	1				
B7086 Lanark Road, The Check.						1	1				
Bushelhead Road, Carlisle						1	1				
Wheatlands Drive, Lanark						1	1				
C37 B7016 to Westsidewood						1	1				
A70 Ayr Cut, Lanark						1	1				
A702 Abington						1	1				
A721 Caldwell Terrace, Carnwath						1	1				
A702 Elvanfoot						1	1				
A721 Elsrickle						1	1				
Mill Road, Robertson						1	1				
Kelso Avenue, Lesmahagow						1	1				
A72 Crossford						1	1				
Village Road, Dunsyre						1	1				
Orchard View Drive, Kirkfieldbank						1	1				
Fair View Drive, Kirkfieldbank						1	1				
A73 Perryflats						1	1				
C207 Wilsontown						1	1				
Turnpike, Blackwood						1	1				
C26, Carmichael						1	1				
Bereholm, Lesmahagow						1	1				
Southfield Road, Blackwood						1	1				
Russell Road, Lanark						1	1				
C10 Harperfield						1	1				
Addison Avenue, Douglas						1	1				
Cameronian Court, Lanark						1	1				
Chapel Street/Belstane Road, Carlisle						1	1				
Ashfield/Beech Road, Law						1	1				
Waverly Crescent/Abbotsford Terrace, Lanark						1	1				
Cairneymount Road, Carlisle						1	1				
Braxfield Road, Lanark						1	1				

Project Title	PROJECT STATUS						PROGRAMME STATUS				
	Briefing / Programme	Production Information	Billing	Tendering	On Site	Complete	Projects Complete	Projects on Programme	Projects Behind Programme	Projects altered Brief / Programme	Projects Held
Gangour Road, Lesmahagow						1	1				
Auldtoun Crescent, Lesmahagow						1	1				
Hillcrest, Lesmahagow						1	1				
A706 Forth	1										1
Preventative Maintenance Schemes											
Strategic /Machine Patching (Classified Roads)					1					1	
Preparatory patching/Surface dressing					1			1			
Roads Infrastructure/Safety Budget											
Safety/Routine Repairs					1			1			
Footways											
A721, Carluke 2 sections		1						1			
Lawhill Road, Law					1			1			
Strawfrank Road, Carstairs						1	1				
Lanark Road, Carstairs Village						1	1				
Biggar Road, Carnwath		1						1			
Heathfield Drive, Blackwood		1						1			
Carlisle Road, Blackwood		1						1			
Handax/Longford, Forth		1						1			
ROADS REFURBISHMENT BUDGET											
Structures projects											
Candermill Bridge, Stonehouse - Replacement of existing parapets and repairs						1	1				
A706 Cleghorn Bridge – Strengthening and refurbishment					1			1			
Mousemill Rd, Kirkfieldbank - Completion of design works only		1						1			
Powbrone Bridge ~ Refurbishment						1	1				
Traffic Signals											
Caird Street / Douglas Street, Hamilton - Upgrade existing traffic signals						1	1				
Glasgow Road / Bertram Street, Hamilton - Upgrade existing traffic Signals						1	1				
Road Safety											
Upgrade existing part-time 20mph signage (sign purchase only)		1							1		
Parking											
Replacement of parking ticket machines at Low Patrick Street car park	1										1
Lighting ~ LED & Columns											
Undertake renewal of various street lighting infrastructure					1			1			
BRIDGES											
Pontfeigh Bridge ~ Design and construction (Revised programme)				1				1			
Clyde Bridge ~ Design works only (Revised programme)		1						1			
CYCLING, WALKING AND SAFER ROUTES											
Single Site / Route Action Plans											
A70 Carnwath to boundary						1	1				
Muttonhole Road/Meikle Earnock Road, Hamilton					1			1			
A706 Harelaw to Forth						1	1				
A71 Strathaven to boundary						1	1				

SOUTH LANARKSHIRE COUNCIL

RESOURCE: ENTERPRISE, ROADS & TRANSPORTATION SERVICES 2020/21

PROJECT / PROGRAMME STATUS ~ PERIOD 12

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
A73 / Castlehill Road, Carluke				1					1		
B7016 between Carnwath and Biggar				1					1		
Calderwood Road / Dukes Road, Rutherglen				1					1		
Engineering Measures at Schools											
Various small scale signing and lining at schools					1				1		
Road Safety Measures / Speed Limit Initiatives											
Various small scale road marking / signing / promotion of revised speed limits schemes					1				1		
Traffic Signals / Pedestrian Crossings											
Blantyre Farm Road at Bridge, near Uddingston						1	1				
Main Street / Queen Street, Rutherglen					1			1			
Main Street / Cambuslang Road, Rutherglen					1			1			
Burnside Terminus, Rutherglen SCOOT Ph1						1	1				
East Kilbride Road / Blairbeth Road, Burnside R'glen SCOOT						1	1				
Cycle Schemes											
East Kilbride Cycle Network, Phase 1						1	1				
East Kilbride Cycle Network, Phase 1.1					1				1		
Carstairs to Forth/Carluke Cycle Network	1										1
Larkhall to Ashgill Network	1										1
Cycle Shelters in Schools (jointly funded with Sustrans)					1			1			
Access to Tinto Hill ~ Extension to car park						1	1				
CLYDESDALE TRANSPORT APPRAISAL											
STAG Part 2 Appraisal ~ External Consultant commission		1						1			
LOCAL AUTHORITY INSTALLATION PROGRAMME											
This project consists of 22 new electric vehicle charging points.					1			1			
SPT GRANT FUNDED PROJECTS											
SPT ~ BUS INFRASTRUCTURE WORKS											
Enhancing bus stop provision and facilities in Cathkin						1	1				
SPT ~ PARK AND RIDE SCHEMES											
Lanark P&R ~ Land purchase & fuel tank removal					1			1			
Cambuslang P&R					1			1			
Carstairs P&R						1	1				
SPT ~ STRATEGIC CYCLE INFRASTRUCTURE											
East Kilbride Cycle Network, Phase 1.1 (also part funded by Sustrans & CWSR)					1			1			
Cycle Shelters ~ The provision of new cycle shelters in various town centres.					1			1			
Cycle Monitoring Equipment ~ The provision of new cycle counters at various locations.		1						1			
Cycle Route Design - Cycle network design in the Carluke area, Lanark and Hamilton		1						1			
SPT ~ REGIONAL CONGESTION REDUCTION MEASURES											
Lanark Traffic Management Scheme ~consultation and outline designs						1	1				
Scoot System Upgrade to Stratos						1	1				
Main Street / Cambuslang Road, Rutherglen (With CWSR)					1			1			
SPT ~ CASUALTY REDUCTION MEASURES											

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
B7078 / M74 Junction 9, Kirkmuirhill ~ Signing, lining & high friction surfacing				1				1			
A723 Hamilton to Strathaven ~ Signing, lining & high friction surfacing						1	1				
B743 Strathaven to the boundary ~ Signing, lining & high friction surfacing						1	1				
A726 Strathaven to East Kilbride ~ Signing, lining & high friction surfacing				1				1			
B7078 Church St/Wellbrae, Larkhall ~ Signing, lining & high friction surfacing				1				1			
A71 / Burnhead Street, Larkhall ~ Signing, lining & high friction surfacing				1				1			
Union Street, Larkhall ~ promoting a 20mph speed limit		1						1			
HAMILTON INTERNATIONAL TECHNOLOGY PARK											
Hamilton International Technology Park	1							1			
SUSTRANS ~ PLACES FOR EVERYONE											
Hamilton Active Travel Study						1	1				
Carluke Active Travel Study						1	1				
Various Links to NCN74 Clydesdale ~ Design works only						1	1				
NCN74 Raith Interchange to Uddingston NCN75 ~ Design works						1	1				
East Kilbride Cycle Network, Phase 1.1					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 and Area Cycle Network ~ Design of Routes		1						1			
Hamilton Cycle Network ~ Design of Routes		1						1			
Lanark Cycle Network ~ Design of Routes		1						1			
Cambuslang Cycle Network ~ Design of Routes		1						1			
Newton Cycle Network ~ Design of Routes		1						1			
SUSTRANS ~ SPACES FOR PEOPLE											
Active Travel Network, EK ~ providing a segregated cycle network					1			1			
Town Centres ~ assessing town and neighbourhood centres for temporary infrastructure					1			1			
School Outdoor Environments~ temporary measures to be put in place at school locations					1			1			
Temporary Route Enhancements ~ journeys while maintaining physical distancing guidance					1			1			
CITY DEAL PROJECTS											
Cathkin (Complementary Works)						1	1				
Stewartfield Way		1						1			
Greenhills/Strathaven Road					1			1			
	6	23	0	8	33	155	155	57	7	1	5



Report

3b

Report to:	Financial Resources Scrutiny Forum
Date of Meeting:	6 May 2021
Report by:	Executive Director (Finance and Corporate Resources)

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

1.1. The purpose of the report is to:-

- ◆ update members of the Financial Resources Scrutiny Forum of progress on the Council's Housing Capital Programme for the period covering 1 April 2020 to 26 February 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 26 February 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. Employee Implications

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

5. Financial Implications

- 5.1. **2020/21 Budget:** The revised Housing Capital Programme for 2020/21 totals £48.172 million and is detailed along with the funding sources at Appendix A to this report. This will be reported to the Executive Committee on 28 April 2021.
- 5.2. **2020/21 Outturn:** In terms of the Housing Capital Programme, current estimates from Housing and Technical Resources suggest an outturn of £48.172 million.
- 5.3. **Period 12 Position:** Appendix A also shows the position on the Housing Programme as at 26 February 2021. Budget for the period is £36.599 million and spend to 26 February 2021 amounts to £36.015 million. This is an underspend of £0.584 million and reflects the timing of spend.
- 5.4. Programmed funding for the year totals £48.172 million. As at 26 February 2021, actual funding of £36.015 million had been received.

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 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.

8. Equality Impact Assessment and Consultation Arrangements

- 8.1. This report does not introduce a new policy, function or strategy or recommend a change to existing policy, function or strategy and therefore no impact assessment is required.
- 8.2. 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)

20 April 2021

Link(s) to Council Values/Ambitions/Objectives

- Accountable, Effective and Efficient and Transparent

Previous References

- Executive Committee, 28 April 2021

List of Background Papers

- Capital Ledger prints to 26 February 2021

Contact for Further Information

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

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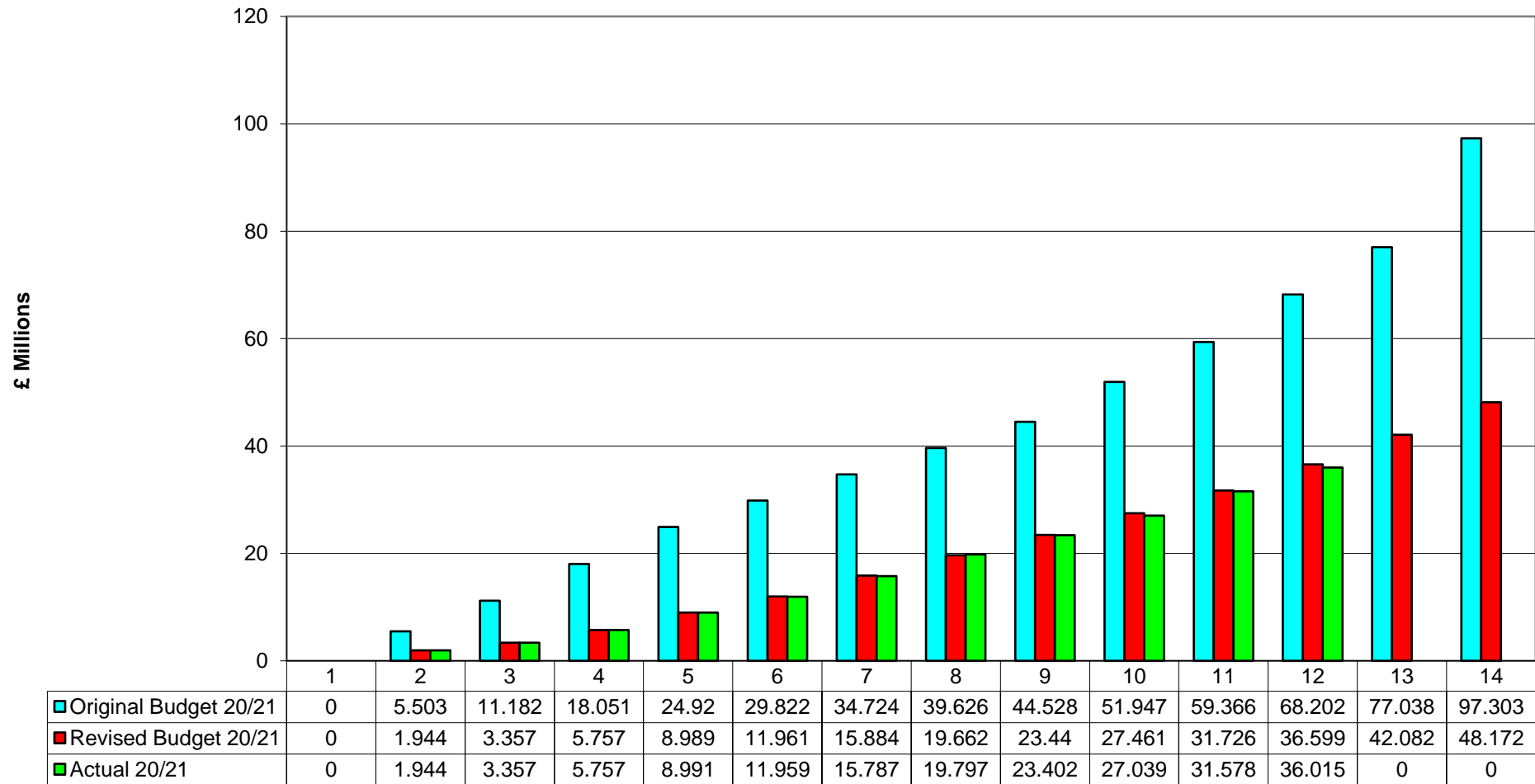
E-mail: jackie.taylor@southlanarkshire.gov.uk

SOUTH LANARKSHIRE COUNCIL
CAPITAL EXPENDITURE 2020/21
HOUSING PROGRAMME
FOR PERIOD 1 APRIL 2020 TO 26 FEBRUARY 2021

Appendix A

	<u>2020/21</u> <u>Annual</u> <u>Budget</u> <u>£m</u>	<u>2020/21</u> <u>Budget to</u> <u>26/02/21</u> <u>£m</u>	<u>2020/21</u> <u>Actual to</u> <u>26/02/21</u> <u>£m</u>
Expenditure			
2020/2021 Budget	48.172	36.599	36.015
Income	<u>2020/21</u> <u>Annual</u> <u>Budget</u> <u>£m</u>		<u>2020/21</u> <u>Actual to</u> <u>26/02/21</u> <u>£m</u>
Land Sales	-		0.139
Capital Funded from Current Revenue	18.134		18.134
Prudential Borrowing	9.994		5.682
Specific Grant			
- Scottish Government – New Council House	18.124		10.870
- Scottish Government – Open Market Purchase Scheme	1.800		1.095
- Scottish Government – Mortgage to Rent	0.120		0.095
	48.172		36.015

HRA Capital Expenditure Profile Graph 20/21



HOUSING CAPITAL PROGRAMME 2020/21**EXECUTIVE SUMMARY****PERIOD ENDED 26 FEBRUARY 2021****Expenditure Periods**

	<u>1</u>	<u>2</u>	<u>3</u>	<u>4</u>	<u>5</u>	<u>6</u>	<u>7</u>	<u>8</u>	<u>9</u>	<u>10</u>	<u>11</u>	<u>12</u>	<u>13</u>	<u>14</u>
<u>Programme Status</u>														
Projects Complete	-	-	2	4	8	8	9	14	21	21	26	27		
Projects on Programme	-	-	74	63	75	90	89	87	82	83	74	82		
Projects Behind Programme	-	-	-	10	9	4	6	18	7	6	3	13		
Projects Altered Brief/Programme	-	-	17	13	11	11	17	15	6	8	16	10		
Projects Held	-	-	72	75	62	56	47	36	56	55	59	56		
	-	-	165	165	165	169	168	170	172	173	178	188		
<u>Project Status</u>														
Design Feasibility	-	-	73	70	66	68	60	61	58	60	59	58		
Sketch Design	-	-	1	-	-	1	-	-	-	-	-	-		
Detailed Design	-	-	3	3	3	2	3	3	3	3	3	2		
Production Information	-	-	8	10	10	10	15	10	12	12	15	15		
Tendering	-	-	35	36	35	37	37	40	39	38	40	48		
On Site	-	-	43	42	43	43	44	42	39	39	35	38		
Complete	-	-	2	4	8	8	9	14	21	21	26	27		
	-	-	165	165	165	169	168	170	172	173	178	188		

Housing Capital Programme 2020/21

Build Variance Explanations

<u>Project Name</u>	<u>Status</u>	<u>Variance Explanation</u>
Kirkton & Fleming Court Sheltered Housing - Internal Area Upgrade	Behind Programme	Delay with design and programming of this project due to ongoing Covid-19 related issues.
Glebe Gardens Sheltered Housing - External Fabric Repairs	Behind Programme	Delay with design and programming of this project due to ongoing Covid-19 related issues.
Smyllum Area Phase 2 - Resurfacing	Behind Programme	Project has slipped due to issues with tree roots of neighbouring owners damaging paths.
Strathcona House - Internal Area Upgrade	Behind Programme	Delay with design and programming of this project due to ongoing Covid-19 related issues.
Eddlewood Deck Access Blocks Phase 1 - External Fabric & Walkway Repairs	Behind Programme	Delay with design and programming of this project due to ongoing Covid-19 related issues.
May Gardens Sheltered Housing - External Fabric Repairs	Behind Programme	Delay with design and programming of this project due to ongoing Covid-19 related issues.
Retaining Walls - Comely Bank, Hamilton - Repair/Rebuild Retaining Walls	Behind Programme	Delay with design and programming of this project due to ongoing Covid-19 related issues.
Swinhill Travelling Person's Site - Waste Management System Upgrade	Behind Programme	Project now on hold until gas monitoring works have been completed, following a recent investigation into smell of gas on site.
Strutherhill Phase 2 - External Fabric Repairs	Behind Programme	Project dates re-aligned to follow on from the first phase of this contract.

Various Blocks SLC Wide - Close Painting	Behind Programme	To be re-tendered to enable individual owners' costs to be accurately apportioned.
Whinknowe, Ashgill - Retaining Wall	Behind Programme	Delay due to negotiations with neighbour regarding land access.
12 West Wellbrae Crescent, Hamilton- External Fabric & Structural Repairs	Behind Programme	Poor weather conditions have caused a delay to external fabric works.
Various Lock Up Sites - Refurbishment works	Behind Programme	Project delayed due to Covid-19 infections and poor weather conditions.

Report

4

Report to:	Financial Resources Scrutiny Forum
Date of Meeting:	6 May 2021
Report by:	Executive Director (Finance and Corporate Resources)

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

1.1. The purpose of the report is to:-

- ◆ advise the Forum on the overall financial position of the Council's General Fund Revenue Account and Housing Revenue Account for the period 1 April 2020 to 26 February 2021, and a projection for the year to 31 March 2021.

2. Recommendation(s)

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

- (1) that the additional COVID funding of £27.861 million (section 6.3), be noted;
- (2) that the utilisation of £7.891 million of the additional COVID funding to manage capital costs (section 6.4), be approved;
- (3) that any unspent element of the additional funding, currently £18.068 million, be carried forward in reserves to manage COVID pressures in 2021/2022 (section 6.9), be noted;
- (4) that the underspend of £1.394 million on the General Fund Revenue Account after transfers as at 26 February 2021 (section 7.3), be noted;
- (5) that including Resources, Corporate Items, Council Tax and the updated COVID breakeven position, the Council's revised outturn underspend of £2.163 million, (section 8.3), be noted; and
- (6) that the breakeven position on the Housing Revenue Account at 26 February 2021 and the forecast to 31 March 2021 of breakeven (section 9), be noted.

3. Background

3.1. The Revenue reports attached provide detail on the most recent report considered at the Executive Committee on 28 April 2021.

3.2. General Fund Position

This overview report will summarise the previously reported probable outturn position for the Council's General Fund (including COVID) to 31 March 2021 (section 4) and provide an update to this position in an Executive Summary (section 5).

3.3. Section 6 will detail the anticipated COVID position for the year and will provide information on the spend/funding to 26 February 2021. The same information will be provided for the Council's General Fund services (section 7) and the combined Council outturn will be summarised in section 8. Finally, the report will provide a

probable outturn and the position on the current period on the Housing Revenue Account (section 9).

4. Summary of Previously Reported Probable Outturn

- 4.1. As previously reported, the Council's overall outturn position to 31 March 2021 after transfers to reserves, and including the COVID shortfall of £1.902 million, is an **underspend of £0.261 million**. Table 1 provides a breakdown of this position.

Table 1: Council's Outturn Position (Executive Committee, 10 March 2021)

		£m
COVID	Costs of Covid (including capital and before any recharges to HRA and capital) after additional funding for loss of income	(36.033)
	Less: Recharges to HRA / capital	31.376
	= Previously reported Projected Outturn	(4.657)
	Loss of Income Funding from the Government	2.755
	= Shortfall in COVID funding See note 1	(1.902)
General Services	Expenditure Position from Probable Outturn Exercise	(0.441)
	Over-Recovery of Council Tax excluding COVID	2.604
	= General Services Underspend	2.163
= Probable Outturn Position: Revised Underspend		0.261

Note 1 – this position is after Covid costs have been met by capital (£7.891m) and that income continues to be recharged to HRA and Capital for the period of lockdown (£23.485m). If these costs were not recharged the overall costs would be £33.278m.

- 4.2. Sections 6 and 7 of the report will provide details on the updated position in relation to spend and funding of COVID and the impact on the Council's General Fund Services, with a combined Council outturn position in section 8.

5. Executive Summary

- 5.1. The Council's original Outturn position for financial year 2020/2021 was an underspend of £0.261 million, being a General Fund underspend of £2.163 million, partially offset by a COVID shortfall of £1.902 million (refer Table 1).
- 5.2. The Council has received additional COVID funding totalling £27.861 million. This takes the total COVID funding to £63.172 million (Table 2).
- 5.3. As previously reported, the Council's capital programme currently includes an element of budget for capital costs associated with COVID-19, estimated at £7.891 million. It was previously advised that a change to the approach may be considered which would be to use Revenue funding instead of Capital to cover these additional capital costs. This would reduce the burden on the Council's Capital programme. As additional funding has been received by the Council (sections 6.2 / 6.3), it is proposed that these monies are used to pay for the additional costs currently anticipated to be met by the capital programme (section 6.4). This will free up the capital budget set aside for COVID (£7.891 million).
- 5.4. The total additional funding received in 2020/2021 is £27.861 million and by using this to both manage the previously estimated COVID shortfall of £1.902 million (Table 1) in 2020/2021 and to manage the £7.891 million of potential costs relating to the capital programme in that year, leaves funding of £18.068 million (Table 2) to manage any further COVID costs into 2021/2022. This is based on the probable outturn cost of COVID, as at December 2020. If this funding is not utilised by 31

March, it will be carried forward in reserves to manage COVID costs in 2021/2022 (section 6.8).

Table 2: Summary of COVID Expenditure and Funding (from Table 4)

	£m
Total Expenditure per Cost of Recovery (Appendix 1)	37.213
Add: Capital Spend (section 6.6)	7.891
Total COVID Expenditure	45.104
Total COVID Funding (including additional funding)	(63.172)
Funding received in 2020/21 to be carried forward to 2021/2022	(18.068)

- 5.5. Some of the allocation of funding is tied to a specific purpose and will have specific spend that requires to be made. Of the £18.068 million of funding carrying forward into 2021/2022, an estimated £9 million is tied to funding specific anticipated spend.
- 5.6. Taking the revised COVID position for the year into account, alongside the General Fund position, gives a revised outturn **underspend of £2.163 million for 2020/2021**. Table 3 details the original outturn underspend of £0.261 million and the revised outturn underspend of £2.163 million. The revised position reflects the use of the additional funding to manage the COVID shortfall (£1.902 million, Table 1).

Table 3: Reconciliation of Council Outturn Position (Table 7 replicated)

	Original Outturn £m	Revised Outturn £m
Costs of COVID (including capital and before any recharges to HRA and Capital)	(33.278)	(33.278)
Recharges to HRA / Capital	31.376	31.376
Shortfall in COVID Funding	(1.902)	(1.902)
Utilise Additional Scottish Government COVID funding (section 5.6)	-	1.902
Revised COVID position	(1.902)	-
Expenditure Position Probable Outturn Exercise	(0.441)	(0.441)
Over Recovery of Council Tax excluding COVID 19	2.604	2.604
Revised Council Outturn Position	0.261	2.163

This replicates Table 5 at Section 7.3

- 5.7. The forecast underspend of £2.163 million reflects the estimated outturn position and is based on the probable outturn exercise. Section 7.3 proposes that at the end of the financial year, these monies are considered for transferring to Reserves and set aside to manage future budget strategies. This may include the need to cover expenditure in relation to COVID moving into 2021/2022. The final value of the transfer will be confirmed at the end of the financial year.
- 6. 2020/2021 COVID Position**
- 6.1. **COVID Outturn Position:** The COVID position has previously been reported as a shortfall of £1.902 million (see Table 1).
- 6.2. Since the last report, the Council has received confirmation of a number of new funding allocations. The additional funding received in 2020/2021 and the Council's

respective share, is shown below, and is split across the 2 financial years that the funding relates to. There are elements of these funding streams that are tied to requirements to spend. This is covered further at section 6.11.

2020/2021 Allocations

- £70 million Education Recovery (£4.221 million)
- £110 million Loss of Income (£3.354 million) - allocation now confirmed.
- £1.995 million Local Self Isolation Assistance January to March (£0.124 million)
- £275 million Flexible Funding (£13.480 million)

2021/2022 Allocations

- £26.7 million Teachers / Support staff (£1.734 million)
- £25 million Teachers / Support staff (£1.624 million) - this is the 2021/2022 allocation of funding notified earlier in financial year
- £15 million Additional Financial Insecurity (£1.244 million)
- £15 million Additional Flexible Funding (£0.894 million) - allocation now confirmed.
- £17.2 million Spring Hardship Payment including Administration (£1.186 million)

- 6.3. The new funding allocations above total £27.861 million. When added to existing COVID funding, the revised total of funding is £63.172 million. These new allocations have been added to the budget in Appendix 2. Included within the £63.172 million is the Council's allocation for Free School Meals for March and Easter and the balance of £100 Winter Hardship funding notified to the Council since the last report which have been added to the Cost of Recovery expenditure and funding as they are spent.
- 6.4. **Capital:** As previously reported, the Council's capital programme currently includes an element of budget for capital costs associated with COVID-19, estimated at £7.891 million. Depending on how the revenue position progresses towards the end of the financial year, and how the Council chooses to use the Fiscal Flexibilities available, it was advised that a change to the approach may be considered which would be to use Revenue funding instead of Capital to cover these additional capital costs. This would reduce the burden on the Council's Capital programme. As additional flexible funding has been received by the Council (section 6.2 / 6.3), it is proposed that these monies are used to pay for the additional costs in relation to the capital programme.
- 6.5. The current estimate of these capital costs is £6.600 million. Some of these costs are overheads incurred by Housing and Technical Resources that would have been charged to capital projects (£4.600 million), and some are additional costs including compensation claims against capital projects (£2.000 million). As this figure cannot be confirmed until the end of the financial year, it proposed that the £4.600 million of additional overheads from Property Services be funded by this additional revenue support and these would stay in the Council's Revenue budget. In addition, the Revenue budget can provide the remaining funding for the rest of the budgeted £7.891 million, meaning a £3.291 million contribution to the remaining COVID-19 costs within the Capital Programme. Any revenue funding not required will be carried forward in Reserves.
- 6.6. This approach will free up the full capital budget of £7.891 million for use on other projects. This is discussed in more detail in the Capital Monitoring report to this meeting.

- 6.7. Taking the £27.861 million additional funding received in 2020/2021 (section 6.3) and covering the £1.902 million required to manage the original COVID shortfall and the £7.891 million of capital costs (section 6.4), leaves a balance of £18.068 million which can be carried into 2021/2022.
- 6.8. The funding balance of £18.068 million has been fully committed in the outturn figures in Appendix 2. This is because some of the allocations relate to 2021/2022 but have been received early, and the remaining allocations received in 2020/2021 are required to manage COVID costs in 2021/2022. Any funding received in 2020/2021 which has not been utilised by 31 March 2021, will be transferred to reserves and be carried forward into 2021/2022. It is anticipated that the majority of this funding will be carried forward in reserves to meet COVID expenditure in 2021/2022.
- 6.9. **Total COVID Expenditure and Funding:** Table 4 provides a summary of the total COVID expenditure and funding for the year, including the movements detailed in this report, to arrive at the carried forward funding position of £18.068 million.

Table 4: COVID Expenditure and Funding

	£m
Expenditure	
Additional Resource Spend	29.049
Lost Income	7.430
Unspent Budget	(2.719)
Unachieved Savings	0.553
SLLC Lost Income	2.900
Total Expenditure per Cost of Recovery (Appendix 1)	37.213
Add: Capital Spend (section 6.5)	7.891
Total COVID Expenditure	45.104
Total COVID Funding (including additional funding)	(63.172)
Funding received in 2020/2021 to be carried forward to 2021/2022	(18.068)

- 6.10. As covered at section 6.2, some of the allocation of funding is tied to a specific purpose and will have specific spend that requires to be made. Of the £18.068 million of funding carrying forwards into 2021/2022, an estimated £9 million is tied to funding specific anticipated spend.
- 6.11. This revised position continues to be based on what is known at present. The high level COVID restrictions in place may still result in additional costs, and the final position for the year on the costs of COVID will be finalised over the coming weeks as part of the year end exercise.
- 6.12. **COVID Current Position as at 26 February 2021**
The total COVID net expenditure as at 26 February 2020 is **£24.275 million** which has been funded from a number of COVID funding streams including the Food Fund, Hardship Fund, Consequentials, Education specific funding and administrative support funding.
- 6.13. The total funding utilised to 26 February 2021 is £24.275 million, which equates to 51.3% of the total funding confirmed to date (including the £0.751 million of funding

used in 2019/2020). The reduction in percentage funding utilised reflects the increase in funding available since the last report.

- 6.14. A summary of the position is included in Table 5 with a full breakdown included in Appendix 5.

Table 5: Analysis of COVID expenditure at 26 February 2021 (Period 12)

	As at 26 February 2021 £m
Additional Resource Spend	18.169
Lost Income	5.536
Unachieved Savings	0.517
Less: Unspent Budget	(3.189)
Total Net Expenditure incl. in Resources	21.033
Food Fund Spend	3.242
Total Expenditure incl. Food Fund	24.275
Total COVID Funding Utilised	(24.275)
Net COVID Expenditure	0.000

- 6.15. The COVID costs above exclude the costs of the Social Work Mobilisation Plan. The assumption is that this will be fully funded. The spend to period 12 is £17.841 million. As at 26 February 2021, the Council has received £12.602 million of funding, with regular claims for funding being made to recover all spend made. The Scottish Government have now allocated a final tranche of funding through Health Boards for mobilisation plans. Work is ongoing with the Chief Financial Officer for the IJB to ensure that funding allocated for Local Authorities is passed over.

7. 2020/2021 General Services Position (excluding COVID)

7.1. General Services Outturn Position (excluding COVID)

The probable outturn position for the Council, after transfers to reserves of £24.863 million (as detailed in Appendix 4) and excluding the COVID shortfall of £1.902 million, is an underspend of £2.163 million (see Table 1). There has been no change to this position since the last report.

- 7.2. The underspend reflects an over recovery of Council Tax and an underspend on the Council Tax Reduction Scheme (CTRS), which is partly offset by an overspend on Resources, mainly within Education and on Corporate Items. This is summarised in Table 6.

Table 6: Forecast Underspend After Transfers to Reserves (excl COVID Shortfall)

	£m
Resources' Outturn / Corporate Items	(0.441)
Council Tax / CTRS	2.604
Forecast Underspend After Transfers to Reserves	2.163

- 7.3. The forecast underspend of £2.163 million reflects the estimated outturn position and is based on the probable outturn exercise. It is proposed that at the end of the financial year, these monies are considered for transferring to Reserves and set aside to manage future budget strategies. This may include the need to cover

expenditure in relation to COVID moving into 2021/2022. The final value of the transfer will be confirmed at the end of the financial year.

- 7.4. **Area Committee Grants:** there is currently approximately £0.060m of unspent money in the budget held for grants which are distributed by Area Committees. Area Committees have expressed that in this unusual year, they would not want groups to lose access to these funds, and it is therefore proposed that the unspent balances will be carried forward at the end of the year. This will be managed as part of the year end final transfer to reserves. Formal approval for the carrying forward of these unspent monies will be sought from committee through a recommendation in the 2020/2021 year-end report which will be brought to the Executive Committee meeting on 23 June.

7.5. **General Services Current Position as at 26 February 2021**

As at 26 February 2021, the position on the General Fund (including COVID spend and income) **before** transfers to reserves is an underspend of £10.080 million (Appendix 2a). Appendix 3a shows the position after the approved transfers to reserves, as an **underspend of £1.394 million**. This is in line with the probable outturn position and relates mainly to the over recovery of Council Tax and an underspend on the Council Tax Reduction Scheme.

8. **Summary Position section – Total Council Position including COVID**

- 8.1. As noted in section 6.2, the Council has received additional COVID funding and this has been used to manage the previously reported COVID shortfall of £1.902 million (Table 1).
- 8.2. The Council's General Fund position has not changed from the £2.163 million underspend (excluding COVID), previously reported.
- 8.3. Taking the revised COVID position into account alongside the General Fund position, gives a revised Council outturn **underspend of £2.163 million**. Table 7 shows the original outturn underspend of £0.261 million and the revised outturn underspend of £2.163 million. The revised position reflects the use of the additional funding to manage the COVID shortfall.

Table 7: Reconciliation of Council Outturn Position

	Original Outturn £m	Revised Outturn £m
Costs of COVID (including capital and before any recharges to HRA and Capital)	(33.278)	(33.278)
Recharges to HRA / Capital	31.376	31.376
Shortfall in COVID Funding	(1.902)	(1.902)
Utilise Additional Scottish Government COVID funding (section 6.8)	-	1.902
Revised COVID position	(1.902)	-
Expenditure Position Probable Outturn Exercise	(0.441)	(0.441)
Over Recovery of Council Tax excluding COVID 19	2.604	2.604
Revised Council Outturn Position	0.261	2.163

- 8.4. The forecast underspend of £2.163 million reflects the estimated outturn position and is based on the probable outturn exercise. It is proposed that at the end of the financial year, these monies are considered for transferring to Reserves and set aside to manage future budget strategies (section 7.3). The final value of the transfer will be confirmed at the end of the financial year.

9. Housing Revenue Account Position

- 9.1. As at 26 February 2021, Appendix 6 of the report shows a breakeven position against the phased budget on the Housing Revenue Account.
- 9.2. The forecast to 31 March 2021 on the Housing Revenue Account is a breakeven position.

10. Employee Implications

- 10.1. None.

11. Financial Implications

- 11.1. As detailed within this report.

12. Climate Change, Sustainability and Environmental Implications

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

13. Other Implications

- 13.1. The main risk associated with the Council's Revenue Budget is that there is an overspend. The risk has been assessed as low given the detailed budget management applied across the Resources. The risk is managed through four weekly Budget Monitoring Meetings at which any variance is analysed. In addition, the probable outturn exercise ensures early warning for corrective action to be taken where appropriate.
- 13.2. There are no implications for sustainability in terms of the information contained in this report.

14. Equality Impact Assessment and Consultation Arrangements

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

Paul Manning

Executive Director (Finance and Corporate Resources)

28 April 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 26 February 2021

Contact for Further Information

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

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Budget Revision 2020/2021	Community and Enterprise	Education	Finance and Corporate	Housing and Technical	Social Work	Capital	Total
Projected Costs including Recovery Plan	3.432	12.755	10.402	0.765	0.370	1.325	29.049
Lost Income	4.811	0.564	0.555	1.500	-	-	7.430
Total Costs	8.243	13.319	10.957	2.265		1.325	36.479
Less: Spend Not Made	(1.413)	(0.975)	(0.306)	(0.018)	(0.007)	-	(2.719)
Net Cost to the Council in 2020/2021*	6.830	12.344	10.651	2.247	0.363	1.325	33.760
Funding							
- Hardship Fund (£50m)							(2.227)
- Consequentials (£155m + £49m)							(12.152)
- Food Fund (£30m + £27.6m)							(3.282)
- Additional Teachers / Support (£130m)							(2.167)
- IT Equipment (Revenue and Capital)							(1.469)
- Teachers (£30m)							(1.300)
- Mobilisation (£20m)							(1.206)
- Financial Insecurity							(1.244)
- Support (Winter Payments, Outbound Calling, Support for People, Self Isolate, Business Grants)							(0.758)
- Additional Free School Meals							(0.470)
- Tier 4 - Community and Support							(0.894)
- £100 Winter Payments							(0.994)
- Loss of Income (£90m)							(2.755)
- Transport Mobilisation (£1.5m)							(0.072)
- Additional Teachers/Digital Inclusion/Home Learning Support (£45m)							(2.806)
- Free School Meals (January/February/March lockdown plus Easter)							(1.515)
- Additional Funding							(1.902)
Total Funding Used							(37.213)
Add: Savings Not Achievable							0.553
Add: SLLCT Shortfall							2.900
Balance							0.000
* these figures assume that income is recharged to HRA and Capital for the period of lockdown							

SOUTH LANARKSHIRE COUNCIL
Revenue Budget Monitoring Report (BEFORE Transfers)
Period Ended 26 February 2021 (No.12)

<u>Committee</u>	Annual Budget	Annual Forecast BEFORE Transfers	Annual Forecast Variance BEFORE Transfers	Budget Proportion to 26/02/21	Actual to Period 12 26/02/21	Variance to 26/02/21		
Departments:	£m	£m	£m	£m	£m	£m		%
Community and Enterprise Resources	109.638	117.360	(7.722)	112.984	119.635	(6.651)	over	(5.9%)
Facilities Streets Waste and Grounds	67.193	67.358	(0.165)	58.466	58.556	(0.090)	over	0.2%
Environmental Services (Inc. Projects)	1.072	1.793	(0.721)	0.728	1.409	(0.681)	over	(93.5%)
Leisure and Culture Services	19.538	19.503	0.035	19.239	19.204	0.035	under	0.2%
Planning and Economic Development	2.120	2.601	(0.481)	18.235	18.218	0.017	under	0.1%
Roads	19.715	21.404	(1.689)	16.316	17.786	(1.470)	over	(9.0%)
COVID19	0.000	4.701	(4.701)	0.000	4.462	(4.462)	over	n/a
Education Resources	351.403	357.893	(6.490)	301.718	302.704	(0.986)	over	(0.3%)
Education	351.403	345.138	6.265	301.718	295.720	5.998	under	2.0%
COVID19	0.000	12.755	(12.755)	0.000	6.984	(6.984)	over	n/a
Finance and Corporate Resources	35.756	42.846	(7.090)	38.514	44.808	(6.294)	over	(16.3%)
Finance Services - Strategy	1.965	1.966	(0.001)	3.251	3.244	0.007	under	0.2%
Finance Services - Transactions	13.686	13.684	0.002	14.451	14.504	(0.053)	over	(0.4%)
Audit and Compliance Services	0.330	0.330	0.000	0.516	0.516	0.000	-	0.0%
Information Technology Services	5.192	5.505	(0.313)	6.084	6.407	(0.323)	over	(5.3%)
Communications and Strategy Services	1.022	1.037	(0.015)	1.275	1.256	0.019	under	1.5%
Administration and Licensing Services	4.222	4.773	(0.551)	4.478	4.971	(0.493)	over	(11.0%)
Personnel Services	9.339	9.238	0.101	8.459	8.283	0.176	under	2.1%
COVID19	0.000	6.313	(6.313)	0.000	5.627	(5.627)	over	n/a
Housing and Technical Resources	15.746	17.993	(2.247)	13.805	15.589	(1.784)	over	(12.9%)
Housing Services	9.080	8.925	0.155	6.028	5.950	0.078	under	1.3%
Property Services	6.666	7.803	(1.137)	7.777	8.855	(1.078)	over	(13.9%)
COVID19	0.000	1.265	(1.265)	0.000	0.784	(0.784)	over	n/a
Social Work Resources	173.159	173.538	(0.379)	148.713	149.022	(0.309)	over	(0.2%)
Performance and Support Services	8.056	7.756	0.300	7.684	7.451	0.233	under	3.0%
Children and Families	36.449	36.757	(0.308)	32.363	32.560	(0.197)	over	(0.6%)
Adults and Older People	127.134	127.177	(0.043)	107.722	107.785	(0.063)	over	(0.1%)
Justice and Substance Misuse	1.520	1.478	0.042	0.944	0.914	0.030	under	3.2%
COVID19	0.000	0.370	(0.370)	0.000	0.312	(0.312)	over	n/a
Joint Boards	2.245	2.245	0.000	2.060	2.060	0.000	-	0.0%
	687.947	711.875	(23.928)	617.794	633.818	(16.024)	over	(2.6%)

<u>Committee</u>	Annual Budget	Annual Forecast BEFORE Transfers	Annual Forecast Variance BEFORE Transfers	Budget Proportion to 26/02/21	Actual to Period 12 26/02/21	Variance to 26/02/21		
	£m	£m	£m	£m	£m	£m		
Service Departments Total	687.947	711.875	(23.928)	617.794	633.818	(16.024)	over	(2.6%)
CFCR	3.398	3.398	0.000	0.000	0.000	0.000	-	n/a
Loan Charges	40.843	37.843	3.000	35.008	32.437	2.571	under	7.3%
Corporate Items	3.804	2.873	0.931	0.415	0.115	0.300	under	72.3%
Corporate Items - COVID19	60.278	29.679	30.599	24.275	3.242	21.033	under	86.6%
Corporate Items - 21/22 Strategy	14.289	0.000	14.289	0.000	0.000	0.000	-	n/a
Total Expenditure	810.559	785.668	24.891	677.492	669.612	7.880	under	1.2%
Council Tax	159.471	161.236	1.765	136.689	138.202	1.513	over rec	1.1%
Less: Council Tax Reduction Scheme	(22.590)	(21.789)	0.801	(19.363)	(18.676)	0.687	under	3.5%
Net Council Tax	136.881	139.447	2.566	117.326	119.526	2.200	over rec	1.9%
General Revenue Grant	346.438	346.438	0.000	296.947	296.947	0.000	-	0.0%
General Revenue Grant - COVID19	66.385	65.954	(0.431)	11.360	11.360	0.000	-	0.0%
Non-Domestic Rates	226.179	226.179	0.000	193.868	193.868	0.000	-	0.0%
Transfer from Reserves	34.676	34.676	0.000	34.676	34.676	0.000	-	0.0%
Total Income	810.559	812.694	2.135	654.177	656.377	2.200	over rec	0.3%
Net Expenditure / (Income)	0.000	(27.026)	27.026	23.315	13.235	10.080	under	43.2%

SOUTH LANARKSHIRE COUNCIL
Revenue Budget Monitoring Report (BEFORE Transfers)
Period Ended 26 February 2021 (No.12)

<u>Budget Category</u>	Annual Budget	Annual Forecast BEFORE Transfers	Annual Forecast Variance BEFORE Transfers	Budget Proportion to 26/02/21	Actual to Period 12 26/02/21 BEFORE Transfers	Variance to 26/02/21		%
Service Departments:	£m	£m	£m	£m	£m	£m		
Expenditure								
Employee Cost	535.118	545.539	(10.421)	472.367	477.129	(4.762)	over	(1.0%)
Property Costs	54.061	59.133	(5.072)	46.448	50.035	(3.587)	over	(7.7%)
Supplies and Services	53.759	53.952	(0.193)	46.194	41.399	4.795	under	10.4%
Transport Costs	42.204	40.786	1.418	37.924	36.240	1.684	under	4.4%
Administration Costs	16.946	16.076	0.870	14.325	13.537	0.788	under	5.5%
Payments to Other Bodies	147.678	144.143	3.535	125.479	122.921	2.558	under	2.0%
Payments to Contractors	200.960	214.676	(13.716)	167.807	178.318	(10.511)	over	(6.3%)
Transfer Payments	6.353	6.541	(0.188)	6.100	6.119	(0.019)	over	(0.3%)
Housing Benefits	70.856	69.744	1.112	60.556	59.368	1.188	under	2.0%
Financing Charges (controllable)	2.089	2.209	(0.120)	2.002	2.192	(0.190)	over	(9.5%)
Total	1,130.024	1,152.799	(22.775)	979.202	987.258	(8.056)	over	(0.8%)
Service Departments Total	1,130.024	1,152.799	(22.775)	979.202	987.258	(8.056)	over	(0.8%)
CFCR	3.398	3.398	0.000	0.000	0.000	0.000	-	n/a
Loan Charges	40.843	37.843	3.000	35.008	32.437	2.571	under	7.3%
Corporate Items	3.804	2.873	0.931	0.415	0.115	0.300	under	72.3%
Corporate Items - COVID-19	60.278	29.679	30.599	24.275	3.242	21.033	under	86.6%
Corporate Items - 21/22 Strategy	14.289	0.000	14.289	0.000	0.000	0.000	-	n/a
Total Expenditure	1,252.636	1,226.592	26.044	1,038.900	1,023.052	15.848	under	1.5%
Income								
Housing Benefit Subsidy	65.542	64.951	(0.591)	55.659	54.756	(0.903)	under rec	(1.6%)
Other Income	376.535	375.973	(0.562)	305.749	298.684	(7.065)	under rec	(2.3%)
Council Tax (Net of Council Tax Reduction Scheme)	136.881	139.447	2.566	117.326	119.526	2.200	over rec	1.9%
General Revenue Grant	346.438	346.438	0.000	296.947	296.947	0.000	-	0.0%
General Revenue Grant - COVID-19	66.385	65.954	(0.431)	11.360	11.360	0.000	-	0.0%
Non Domestic Rates	226.179	226.179	0.000	193.868	193.868	0.000	-	0.0%
Transfer from Reserves	34.676	34.676	0.000	34.676	34.676	0.000	-	0.0%
Total Income	1,252.636	1,253.618	0.982	1,015.585	1,009.817	(5.768)	under rec	(0.6%)
Net Expenditure / (Income)	0.000	(27.026)	27.026	23.315	13.235	10.080	under	43.2%

SOUTH LANARKSHIRE COUNCIL

Revenue Budget Monitoring Report (AFTER Transfers)

Period Ended 26 February 2021 (No.12)

<u>Committee</u>	Annual Budget	Annual Forecast AFTER Transfers	Annual Forecast Variance AFTER Transfers	Budget Proportion to 26/02/21	Actual to Period 12 26/02/21	Variance to 26/02/21		
Departments:	£m	£m	£m	£m	£m	£m		%
Community and Enterprise Resources	109.638	117.807	(8.169)	112.984	120.050	(7.066)	over	(6.3%)
Facilities Streets Waste and Grounds	67.193	67.595	(0.402)	58.466	58.775	(0.309)	over	(0.5%)
Environmental Services (Inc. Projects)	1.072	1.838	(0.766)	0.728	1.451	(0.723)	over	(99.3%)
Leisure and Culture Services	19.538	19.503	0.035	19.239	19.204	0.035	under	0.2%
Planning and Economic Development	2.120	2.766	(0.646)	18.235	18.372	(0.137)	over	(0.8%)
Roads	19.715	21.404	(1.689)	16.316	17.786	(1.470)	over	(9.0%)
COVID19	0.000	4.701	(4.701)	0.000	4.462	(4.462)	over	n/a
Education Resources	351.403	364.154	(12.751)	301.718	308.305	(6.587)	over	(2.2%)
Education	351.403	351.399	0.004	301.718	301.321	0.397	under	0.1%
COVID19	0.000	12.755	(12.755)	0.000	6.984	(6.984)	over	n/a
Finance and Corporate Resources	35.756	42.949	(7.193)	38.514	44.907	(6.393)	over	(16.6%)
Finance Services - Strategy	1.965	1.966	(0.001)	3.251	3.244	0.007	under	0.2%
Finance Services - Transactions	13.686	13.684	0.002	14.451	14.504	(0.053)	over	(0.4%)
Audit and Compliance Services	0.330	0.330	0.000	0.516	0.516	0.000	-	0.0%
Information Technology Services	5.192	5.505	(0.313)	6.084	6.407	(0.323)	over	(5.3%)
Communications and Strategy Services	1.022	1.037	(0.015)	1.275	1.256	0.019	under	1.5%
Administration and Licensing Services	4.222	4.773	(0.551)	4.478	4.971	(0.493)	over	(11.0%)
Personnel Services	9.339	9.341	(0.002)	8.459	8.382	0.077	under	0.9%
COVID19	0.000	6.313	(6.313)	0.000	5.627	(5.627)	over	n/a
Housing and Technical Resources	15.746	17.993	(2.247)	13.805	15.589	(1.784)	over	(12.9%)
Housing Services	9.080	8.925	0.155	6.028	5.950	0.078	under	1.3%
Property Services	6.666	7.803	(1.137)	7.777	8.855	(1.078)	over	(13.9%)
COVID19	0.000	1.265	(1.265)	0.000	0.784	(0.784)	over	n/a
Social Work Resources	173.159	173.538	(0.379)	148.713	149.022	(0.309)	over	(0.2%)
Performance and Support Services	8.056	7.756	0.300	7.684	7.451	0.233	under	3.0%
Children and Families	36.449	36.757	(0.308)	32.363	32.560	(0.197)	over	(0.6%)
Adults and Older People	127.134	127.177	(0.043)	107.722	107.785	(0.063)	over	(0.1%)
Justice and Substance Misuse	1.520	1.478	0.042	0.944	0.914	0.030	under	3.2%
COVID19	0.000	0.370	(0.370)	0.000	0.312	(0.312)	over	n/a
Joint Boards	2.245	2.245	0.000	2.060	2.060	0.000	-	0.0%
	687.947	718.686	(30.739)	617.794	639.933	(22.139)	over	(3.6%)

<u>Committee</u>	Annual Budget	Annual Forecast AFTER Transfers	Annual Forecast Variance AFTER Transfers	Budget Proportion to 26/02/21	Actual to Period 12 26/02/21	Variance to 26/02/21		
	£m	£m	£m	£m	£m	£m		
Service Departments Total	687.947	718.686	(30.739)	617.794	639.933	(22.139)	over	(3.6%)
CFCR	3.398	3.398	0.000	0.000	0.000	0.000	-	n/a
Loan Charges	40.843	40.843	0.000	35.008	35.008	0.000	-	0.0%
Corporate Items	3.804	3.636	0.168	0.415	0.115	0.300	under	72.3%
Corporate Items - COVID19	60.278	29.679	30.599	24.275	3.242	21.033	under	86.6%
Corporate Items - 21/22 Strategy	14.289	14.289	0.000	0.000	0.000	0.000	-	n/a
Total Expenditure	810.559	810.531	0.028	677.492	678.298	(0.806)	over	(0.1%)
Council Tax	159.471	161.236	1.765	136.689	138.202	1.513	over rec	1.1%
Less: Council Tax Reduction Scheme	(22.590)	(21.789)	0.801	(19.363)	(18.676)	0.687	under	3.5%
Net Council Tax	136.881	139.447	2.566	117.326	119.526	2.200	over rec	1.9%
General Revenue Grant	346.438	346.438	0.000	296.947	296.947	0.000	-	0.0%
General Revenue Grant - COVID19	66.385	65.954	(0.431)	11.360	11.360	0.000	-	0.0%
Non-Domestic Rates	226.179	226.179	0.000	193.868	193.868	0.000	-	0.0%
Transfer from Reserves	34.676	34.676	0.000	34.676	34.676	0.000	-	0.0%
Total Income	810.559	812.694	2.135	654.177	656.377	2.200	over rec	0.3%
Net Expenditure / (Income)	0.000	(2.163)	2.163	23.315	21.921	1.394	under	6.0%

SOUTH LANARKSHIRE COUNCIL
Revenue Budget Monitoring Report (AFTER Transfers)
Period Ended 26 February 2021 (No.12)

<u>Budget Category</u>	Annual Budget	Annual Forecast AFTER Transfers	Annual Forecast Variance AFTER Transfers	Budget Proportion to 26/02/21	Actual to Period 12 26/02/21 AFTER Transfers	Variance to 26/02/21		%
	£m	£m	£m	£m	£m	£m		
Service Departments:								
Expenditure								
Employee Cost	535.118	546.423	(11.305)	472.367	477.945	(5.578)	over	(1.2%)
Property Costs	54.061	59.205	(5.144)	46.448	50.105	(3.657)	over	(7.9%)
Supplies and Services	53.759	56.855	(3.096)	46.194	43.901	2.293	under	5.0%
Transport Costs	42.204	40.856	1.348	37.924	36.305	1.619	under	4.3%
Administration Costs	16.946	16.102	0.844	14.325	13.562	0.763	under	5.3%
Payments to Other Bodies	147.678	146.762	0.916	125.479	125.339	0.140	under	0.1%
Payments to Contractors	200.960	214.843	(13.883)	167.807	178.472	(10.665)	over	(6.4%)
Transfer Payments	6.353	6.541	(0.188)	6.100	6.119	(0.019)	over	(0.3%)
Housing Benefits	70.856	69.744	1.112	60.556	59.368	1.188	under	2.0%
Financing Charges (controllable)	2.089	2.209	(0.120)	2.002	2.192	(0.190)	over	(9.5%)
Total	1,130.024	1,159.540	(29.516)	979.202	993.308	(14.106)	over	(1.4%)
Service Departments Total	1,130.024	1,159.540	(29.516)	979.202	993.308	(14.106)	over	(1.4%)
CFCR	3.398	3.398	0.000	0.000	0.000	0.000	-	n/a
Loan Charges	40.843	40.843	0.000	35.008	35.008	0.000	-	0.0%
Corporate Items	3.804	3.636	0.168	0.415	0.115	0.300	under	72.3%
Corporate Items - COVID-19	60.278	29.679	30.599	24.275	3.242	21.033	under	86.6%
Corporate Items - 21/22 Strategy	14.289	14.289	0.000	0.000	0.000	0.000	-	n/a
Total Expenditure	1,252.636	1,251.385	1.251	1,038.900	1,031.673	7.227	under	0.7%
Income								
Housing Benefit Subsidy	65.542	64.951	(0.591)	55.659	54.756	(0.903)	under rec	(1.6%)
Other Income	376.535	377.903	(0.632)	305.749	298.619	(7.130)	under rec	(2.3%)
Council Tax (Net of Council Tax Reduction Scheme)	136.881	139.447	2.566	117.326	119.526	2.200	over rec	1.9%
General Revenue Grant	346.438	346.438	0.000	296.947	296.947	0.000	-	0.0%
General Revenue Grant - COVID-19	66.385	65.954	(0.431)	11.360	11.360	0.000	-	0.0%
Non Domestic Rates	226.179	226.179	0.000	193.868	193.868	0.000	-	0.0%
Transfer from Reserves	34.676	34.676	0.000	34.676	34.676	0.000	-	0.0%
Total Income	1,252.636	1,253.548	0.912	1,015.585	1,009.752	(5.833)	under rec	(0.6%)
Net Expenditure / (Income)	0.000	(2.163)	2.163	23.315	21.921	1.394	under	6.0%

Transfers to Reserves

Purpose / Description	Resource	Value £m
Resources		
Parent Pay Development Contribution to meet the costs of the development of the Parent Pay system.	Community and Enterprise	0.070
Crematorium Sinking Fund Annual contribution to the Crematorium sinking fund for the future replacement of the mercury filters and brick works	Community and Enterprise	0.025
Electric Sweeper – Payback Ring-fenced reserves used to manage purchase of electric vehicles in short term which have to be repaid over next few year. This contribution is the first repayment.	Community and Enterprise	0.065
Restoration works – Alexander Park, Stonehouse Funding required to rectify the landslip and re-instate a core path in Alexander Hamilton Memorial Park for health and safety reasons	Community and Enterprise	0.077
Fleet Sinking Fund Annual contribution to cover the expected future costs of replacing ramp equipment at the Fleet depot in the Hamilton International Technology Park.	Community and Enterprise	0.045
Local Plan To fund ongoing costs in relation to progressing the new local development plan to adoption.	Community and Enterprise	0.025
Business Support Contribution to assist in funding the anticipated increase in demand for support from local business in 2021/2022 as a result of the ongoing economic fallout from the COVID19 pandemic.	Community and Enterprise	0.140
Total Community and Enterprise Resources		0.447
Pupil Equity Fund The funding received from the Government can be used up to the end of the school term (June 2021). The underspend reflects the element of the funding that will be utilised in April to June 2021.	Education	2.450
Early Years 1140 Hours This transfer relates to the underspend on the current year grant allocation to be carried forward to meet the commitments in line with the spend profile of the project.	Education	3.811
Total Education Resources		6.261
Sanitary Products This transfer relates to the underspend on the current year grant allocation to be carried forward to meet commitments.	Finance and Corporate	0.072
Men's Shed This contribution is required as it is match funding required to secure Lottery funding for extension of the contract.	Finance and Corporate	0.025
British Sign Language This transfer relates to funding to enable the implementation of the British Sign Language (Scotland) Bill which was not fully used in the current year. The funding is required to meet commitments in 2021/2022.	Finance and Corporate	0.006
Total Finance and Corporate Resources		0.103
Total Resource Proposed Transfers to Reserves		6.811
Loan Charges		
Winter Maintenance Fund Contribution required to ensure there is an ability to manage underspends and overspends on winter activity across financial years.	Loan Charges	1.000
Insurance Fund The contribution will allow the increased costs of insurance to be met from the fund for a further year covering 2021/22.	Loan Charges	1.000
Strategic Waste Fund The contribution will the Council to continue to meet the costs of the Councils waste service from 2021/22.	Loan Charges	1.000
Total Loan Charges Proposed Transfers to Reserves		3.000
Corporate Items		
Central Energy Efficiency Fund (CEEF) Resources are allocated funding from the CEEF Reserve to pay for spend to save projects which they repay over future years from the revenue savings generated by the project. This transfer represents the payback of savings from Resources and allows the Reserve to be regenerated for use on future projects.	Corporate Items	0.181
Council Tax Second Homes This transfer represents the over recovery of income from Council Tax on second homes included in the Council's Council Tax income line. This is required to be transferred to the Housing Revenue Account for use on social housing.	Corporate Items	0.582
Total Corporate Proposed Transfers to Reserves		0.763
Total Proposed Transfers to Reserves		10.574
2021/2022 Revenue Budget Strategy – Loans Fund Review The Executive Committee (June 2020) agreed that the 2020/2021 underspend generated by the Loans Fund Review would be transferred to reserves for use in future years budget strategies.	Corporate Items – 2021/2022 Strategy	8.900
2021/2022 Revenue Budget Strategy – Capital Funding The Executive Committee (June 2020) agreed that as a result of COVID-19, and the fact that the Capital Programme did not need this funding this year, the £5.389 million would be transferred to reserves for use in the 2021/2022 Revenue Budget Strategy.	Corporate Items – 2021/2022 Strategy	5.389
Total 2021/2022 Revenue Budget Strategy Approved Transfers		14.289
Total Transfers to Reserves		24.863

COVID-19 Expenditure to 26 February 2021

Additional Costs

Service	Description of Cost	Value £m
Community and Enterprise Resources		
Facilities, Waste and Grounds (FWG)	Staffing costs supporting COVID response	0.165
Fleet, Environmental and Projects	Staffing costs supporting COVID response	0.189
Planning and Economic Development	Staffing costs supporting COVID response	0.129
All Services	PPE, Equipment and cleaning materials for staff.	0.541
FWG	New booking system for special uplifts	0.010
FWG	Temporary Mortuary Costs and Shelving / Racking for Bereavement Services	0.143
FWG	Food Costs - Social Work and Homelessness	0.011
All Services	IT Costs to facilitate home working	0.015
All Services	Fleet costs including fuel supporting COVID19 response	0.404
FWG and Fleet, Environmental and Projects	Printing and Stationery, signage and mobile phones	0.049
FWG	Increase in domestic waste tonnage and costs at civic amenity sites including security	1.483
FWG	Webcast system and live webcasts	0.026
Leisure	Impact of lost income on SLLCT establishments	1.269
FWG	Grounds Start up costs – Purchase of Machinery - Grounds	0.028
Education Resources		
Schools	Supply Teachers (April, May and June)	0.502
Support Services	Education Additional Staffing (to December)	0.125
YFCL	Hub School Janitors (April and May)	0.020
YFCL	YFCL Sessional Additional Hours (April and May)	0.061
YFCL	Track and Trace	0.004
YFCL	YFCL Summer Hubs (July / August)	0.226
Schools	Additional Teachers	2.372
Schools	Additional School Support Assistants (to December)	0.194
Schools	Additional Cleaning	0.644
Schools	Facilities Orders (Hand sanitisers / soap dispensers / bins / wipes / hand towels)	0.762
ELC	ELC Works	0.043
Schools	Additional Utilities - ventilation required	0.312
Schools / ELC	Central Orders (Gloves/wipes/aprons/ visors / masks)	0.942
Schools / ELC	Hub Schools and Early Years Supplies / Materials	0.134
Schools	Schools Hand Washing Supplies / Home Working Materials etc	0.025
Schools	Hub Schools Replenishment of Supplies / Materials	0.023
Schools	ICT - Primary Refresh Out of Hours Work and ICT for Support Staff	0.123
Schools	Winter Clothing Payments	0.050
Schools	Digital Inclusion	0.186
Schools	Signage / Posters / Stickers	0.062
Schools	Equity / Information Activity Packs	0.024
ELC	ELC Provision to Key workers	0.043
Schools	Footwear and Clothing Grants (additional claimants)	0.107
Finance and Corporate Resources		
IT Services	IT related spend to allow home working	0.284
Finance (Transactions), Personnel and Communications and Strategy	Additional staff costs to process Business Grants, Scottish Welfare Fund applications, work on Wellbeing line and provision of additional information on social media.	0.762
All	PPE, Telephones and mail to support COVID response	0.257
Finance (Transactions)	Benefits costs associated with homeless use of Bed and Breakfast	0.060
Finance (Transactions)	Expenditure on Financial Insecurity Items – Winter Fuel Payments, Free School Meals for Children self-isolating, assistance to tenants, foodbank expenditure, tenancies.	0.987

Service	Description of Cost	Value £m
Finance (Transactions)	£100 Winter Payments	0.994
Finance (Transactions)	Expenditure on Flexible Fund – Winter Payments and Temporary Accommodation payments	0.743
Finance (Transactions)	Free School Meals – School holidays (includes additional school closure days due to lockdown)	1.540
Housing and Technical Resources		
Housing and Property Services	Temporary accommodation costs for homeless people, set up costs for temporary mortuary facility and the cost of PPE for housing and property services staff.	0.684
Housing and Property Services	Expenditure on Flexible Fund – Assistance to tenancies	0.100
Social Work Resources		
Children & Family, Justice	Staffing costs to maintain service in children's home, support to vulnerable families and young people and costs related to the early release from prison	0.274
Children & Family, Justice	Expenditure on Financial Insecurity Items - grant payments	0.038
Total Additional Costs as at Period 12		18.169

Council Tax and Council Tax Reduction Scheme (CTRS)

Service	Description of Lost Income	Value £m
Council Tax	Loss of 2020/21 Council Tax Income including cancelled Direct Debits at end January 2021	0.000
Council Tax	Loss of Council Tax arrears collection income at end January 2021	0.000
CTRS	Cost of additional payments as at end February 2021	0.000
Additional Cost/Lost Income as at Period 12		0.000

Expenditure on Food Fund

Service	Description of Cost	Value £m
Corporate Items	Expenditure on Food Fund related items including Free School Meals provision, paypoint costs for Free School Meals, provision of meals to hubs and social work and food to vulnerable households	3.242
Additional Costs as at Period 12		3.242

Lost Income

Service	Description of Lost Income	Value £m
Community and Enterprise Resources		
Planning and Economic Development	Reduced income from Planning applications	0.332
Roads	Reduced Parking income and income from Roads Act legislation	1.796
Facilities, Waste and Grounds	Reduced school meals, milk subsidy, care of gardens, special uplifts, sale of bins income	2.366
Fleet, Environmental and Projects	Reduced income from taxi inspections.	0.045
Education Resources		
Early Years	Reduced income from Early Years Fees, playgroups and nursery milk claims	0.381
Support Services	Reduced income from Music Tuition fees	0.122
Support Services	Reduced income from Privilege transport	0.017
Finance and Corporate Resources		
Communications and Strategy	Reduced print room income.	0.051
Administration, Legal and Licensing	Reduced income for Licensing and Registration	0.387
Administration, Legal and Licensing	Reduced Legal Fees income	0.030
Finance (Transactions)	Reduced commission income for childcare due to homeworking	0.009
Total Lost Income as at Period 12		5.536

Unachieved Savings

Service	Description of Unachieved Savings	Value £m
Community and Enterprise Resources		
Facilities, Streets, Waste and Grounds	Implementation of work pattern changes within Grounds	0.092
Education Resources		
Support Services	Support Services	0.030
Schools	Curriculum and Quality Improvement Service Budget Realignment	0.020
Early Years	Employment of Early Learning and Childcare Graduates	0.049
Finance and Corporate Resources		
IT	IT Staffing Structure	0.295
Administration, Legal and Licensing	Licensing and Registration Fee Income	0.031
Unachieved Savings as at Period 12		0.517

Unspent Budget

Service	Description of Lost Income	Value £m
Community and Enterprise Resources		
Facilities, Waste and Grounds	Reduced expenditure on food purchases	(1.661)
Facilities, Waste and Grounds	Reduced expenditure on fuel in Street Cleaning	(0.079)
Facilities, Waste and Grounds	Reduced expenditure on fireworks display	(0.020)
Planning and Economic Development	Reduced expenditure due to cancellation of Christmas events	(0.045)
Roads	Reduced expenditure on flooding works	(0.092)
All	Reduced expenditure on multi-function devices and postages	(0.013)
Education Resources		
Support Services	West Partnership Income	(0.012)
Schools	Rates	(0.236)
YFCL	Breakfast Clubs and Holiday Lunch Clubs	(0.674)
All	Reduced expenditure on multi-function devices	(0.053)
Finance and Corporate Resources		
All	Reduced expenditure on multi-function devices and postages	(0.019)
Corporate Items	Rates	(0.285)
Unspent Budget as at Period 12		(3.189)

Net Cost of COVID-19 as at Period 12	24.275
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SOUTH LANARKSHIRE COUNCIL
Revenue Budget Monitoring Report
Period Ended 26 February 2021 (No.12)
Housing Revenue Account

Budget Category	Annual Budget	Forecast for Year	Annual Forecast Variance	Budget Proportion 26/02/21	Actual 26/02/21	Variance 26/02/21		% Variance 26/02/21	Notes
Employee Costs	13,721	13,384	337	12,196	12,017	179	under	1.5%	1
Property Costs	46,661	47,752	(1,091)	37,086	37,261	(175)	over	(0.5%)	2
Supplies & Services	996	809	187	720	671	49	under	6.8%	
Transport & Plant	195	223	(28)	166	169	(3)	over	(1.8%)	
Administration Costs	5,644	5,632	12	4,287	4,285	2	under	0.0%	
Payments to Other Bodies	3,176	3,130	46	2,854	2,848	6	under	0.2%	
Payments to Contractors	100	131	(31)	89	94	(5)	over	(5.6%)	
Transfer Payments	0	0	0	0	0	0	-	0.0%	
Financing Charges	18,134	18,142	(8)	18,201	18,211	(10)	over	(0.1%)	a
Total Controllable Exp.	88,627	89,203	(576)	75,599	75,556	43	under	0.1%	
Total Controllable Inc.	(107,634)	(105,901)	(1,733)	(87,364)	(85,743)	(1,621)	under recovered	(1.9%)	3
Transfer to/(from) Balance Sheet	3,418	1,109	2,309	2,322	744	1,578	over recovered	(68.0%)	4, a
Net Controllable Exp.	(15,589)	(15,589)	0	(9,443)	(9,443)	0	-	0.0%	
Loan Charges	15,589	15,589	0	11,788	11,788	0	-		
Net Controllable Exp.	0	0	0	2,345	2,345	0	-	0.0%	

Variance Explanations**1. Employee Costs**

This underspend reflects the level of turnover within the Service.

2. Property Costs

This overspend reflects an increase in the level of demand for repairs and maintenance, following the easing of lockdown restrictions and recharges from property services for fixed costs.

3. Income

The under recovery of income reflects the delay in the level of additional new build properties due to COVID19 lockdown and income from insurance commissions.

4. Transfer to/(from) Balance Sheet

This reflects the current anticipated year end transfer from reserves. The transfer will depend on the final outturn, and currently the transfer required is higher than anticipated due to the under recovery of income as a result of COVID19 lockdown.

Virements

- a. The Capital Financed by Current Revenue (CFCR) budget is amended to reflect the approved capital programme and transferred to Reserves net Nil:- Transfers to/(from) Balance Sheet £1.314m and Financing Charges (£1.314m).

Report

5

Report to: **Financial Resources Scrutiny Forum**
 Date of Meeting: **6 May 2021**
 Report by: **Executive Director (Finance and Corporate Resources)**

Subject: **Revenue Budget Monitoring 2020/2021 - 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 26 February 2021.

2. Recommendation(s)

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

- (1) that the 2020/2021 detailed financial analysis as at period 12 (26 February 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 2020/2021 as at 26 February 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 26 February 2021 (Period 12).
- ◆ Details of the most significant variances within the Resource and the Housing Revenue Account across Subjective headings and across Services as at 26 February 2021 (Period 12).
- ◆ A line by line trend analysis of the total Resource expenditure and income across subjective headings as at 26 February 2021 (Period 12).

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

4. Employee Implications

4.1. None

5. Financial Implications

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

6. Climate Change, Sustainability and Environmental Implications

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

7. Other Implications

- 7.1. The main risk associated with the Council's Revenue Budget is that there is an overspend. The risk has been assessed as low given the detailed budget management applied across the Resources. The risk is managed through four weekly Budget Monitoring Meetings at which any variance is analysed. In addition, the probable outturn exercise ensures early warning for corrective action to be taken where appropriate.
- 7.2. There are no implications for sustainability in terms of the information contained in this report.

7. Equality Impact Assessment and Consultation Arrangements

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

Paul Manning

Executive Director (Finance and Corporate Resources)

28 April 2021

Link(s) to Council Values/Ambitions/Objectives

- ◆ Accountable, Effective, Efficient and Transparent

Previous References

- ◆ None

List of Background Papers

- ◆ Revenue Ledger prints to 26 February 2021

Contact for Further Information

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

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

South Lanarkshire Council

Revenue Budget Monitoring Statement

Period Ended 26 February 2021 (No.12)

Community and Enterprise Resources

Service Departments :-

Facilities, Waste and Grounds
 Fleet, Environmental and Projects
 Leisure and Culture
 Planning and Economic Development
 Roads
 COVID-19

Position before Transfers to Reserves

Transfers to Reserves as at 26/02/21

Position After Transfers to Reserves at 26/02/21

Annual Budget	Forecast for Year BEFORE Transfers	Annual Forecast Variance BEFORE Transfers	Annual Forecast Variance AFTER Transfers	Budget Proportion to 26/02/21	Actual to Period 12 to 26/02/21 BEFORE Transfers	Variance to 26/02/21 BEFORE Transfers
£m	£m	£m	£m	£m	£m	£m
67.193	67.358	(0.165)	(0.402)	58.466	58.556	(0.090) over
1.072	1.793	(0.721)	(0.766)	0.728	1.409	(0.681) over
19.538	19.503	0.035	0.035	19.239	19.204	0.035 under
2.120	2.601	(0.481)	(0.646)	18.235	18.218	0.017 under
19.715	21.404	(1.689)	(1.689)	16.316	17.786	(1.470) over
0.000	4.701	(4.701)	(4.701)	0.000	4.462	(4.462) over
109.638	117.360	(7.722)	(8.169)	112.984	119.635	(6.651) over
				0.000	0.415	(0.415) over
				112.984	120.050	(7.066) over

Community and Enterprise Resources Variance Analysis 2020/21 (Period 12)

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Employee Costs	1,062k under	APT&C Basic/Superannuation/NI - 1,505k under Overtime - (473k) over	Facilities, Streets, Waste and Grounds - 835k under Fleet, Environmental and Projects - 395k under Planning and Economic Development - 140k under Roads - 424k under COVID-19 - (289k) over Facilities, Streets, Waste and Grounds - (321k) over Roads - 32k under COVID-19 - (194k) over	The variance is mainly due to vacant posts of which some are currently being progressed, partially offset by staff working on COVID-19 based duties. The overtime variance is the net effect of staff working on COVID-19 based duties, overtime across services including vehicle checks, weekend burials and winter maintenance, partially offset by underspends as a result of normal services being suspended due to COVID-19 lockdown.
Property Costs	(405k) over	Scottish Water - Metered Charges - (82k) over	Facilities, Streets, Waste and Grounds - (40k) over	The overspend relates to higher than anticipated charges across the services.

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Property Costs (cont)		Scottish Water - Metered Charges (cont)	Roads - (38k) over	The overspend relates to higher than anticipated charges within the depots.
		Rent - 71k under	Facilities, Streets, Waste and Grounds - 72k under	The underspend is mainly due to the service vacating premises therefore no longer incurring rent charges.
		Security Costs - (61k) over	COVID-19 - (58k) over	The overspend relates to costs for Civic Amenity sites and Peel Park in response to the Covid-19 pandemic.
		Repairs and Maintenance - External Contractors - (79k) over	COVID-19 - (78k) over	The overspend mainly relates to charges for Peel Park in response to the COVID-19 pandemic.
		Cleaning and Janitorial Supplies and Equipment - (254k) over	COVID-19 - (279k) over	The overspend relates mainly to the purchase of additional cleaning materials due to COVID-19.
Supplies and Services	1,514k under	Computer Equipment Purchase - (59k) over	Facilities, Streets, Waste and Grounds - (29k) over	The overspend is mainly within Waste Services for computer system upgrades.

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Supplies and Services (cont)		Computer Equipment Purchase (cont)	COVID-19 - (17k) over	The overspend relates mainly to the purchase of a new booking system for Bulky Uplifts due to COVID-19.
		Equipment Apparatus and Tools - (105k) over	Facilities, Streets, Waste and Grounds - (115) over	The overspend is mainly within Facilities for the purchase of catering equipment for schools to replace old or defective equipment.
		Furnishings (including Crockery and Linen - (92k) over	Facilities, Streets, Waste and Grounds - (87k) over	The overspend relates to the replacement of old or defective light equipment, crockery and cutlery within Facilities Management Catering service.
		Materials - 549k under	Facilities, Streets, Waste and Grounds - (145k) over	The overspend reflects the purchase of bins within Waste Services and general materials within Street Services.
			Roads - 785k under	The underspend is due to a reduction in costs for materials as result of only emergency works being completed during COVID-19 lockdown.
			COVID-19 - (92k) over	The overspend relates mainly to the purchase of additional materials due to COVID-19.

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Supplies and Services (cont)		Foodstuff General - 1,667k under	Facilities, Streets, Waste and Grounds - 1,689k under	The underspend is due to a reduction in food purchases within the Catering service due to school closures during COVID-19 lockdown.
		Protective Clothing and Uniforms - (297k) over	Facilities, Streets, Waste and Grounds - (81k) over	The overspend is mainly due to the requirement for new improved waterproof PPE for operatives within Grounds and Waste.
		Other Supplies and Services - (81k) over	COVID-19 - (199k) over	The overspend is due to the requirement for additional Personal Protective Equipment (PPE) due to COVID-19.
		Major Supply of Electricity Power - (83k) over	Facilities, Streets, Waste and Grounds - (104k) over	The overspend mainly relates to the upkeep of Allotment sites.
Transport and Plant	1,323k under	Purchase of Plant - (43k) over	Roads - (83k) over	The overspend is due to the charges for street lighting electrical power being greater than anticipated.
			COVID-19 - (28k) over	The overspend is due to the purchase of plant to aid in additional works required as a result of COVID-19.

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Transport and Plant (cont)		Fleet Services - Fuel - 924k under	Fleet, Environmental and Projects - 927k under	The underspend is mainly due to less demand for fuel due to COVID-19 which is offset by an under recovery in income.
		Fleet Services - Vehicle Hires - 738k under	Fleet, Environmental and Projects - 744k under	The net underspend is mainly due to reduced expenditure on casual hires, partially offset by an overspend as a result of the timing of the achievement of efficiencies within Fleet. The underspend in casual hires is offset by an under recovery of income.
		Fleet Service - Repairs - (879k) over	Fleet, Environmental and Projects - (834k) over	The overspend is mainly due to the timing of the achievement of efficiencies within Fleet.
			COVID-19 - (62k) over	The overspend is due to the requirement for additional repairs on vehicles and plant used as a result of COVID-19.
		Fleet Service Charges - Vehicle Maintenance - 80k under	Facilities, Streets, Waste and Grounds - 57k under	The underspend is mainly within Streets due to a reduction in the number of vehicles requiring to be maintained.

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Transport and Plant (cont)		Fleet Service Charges - Vehicle Maintenance (cont)	Fleet, Environmental and Projects - 110k under	The underspend is mainly due to lower than anticipated vehicle maintenance charges for Passenger Services.
			<u>Roads - (47k) over</u>	The overspend is mainly due to a higher than expected level of ad-hoc repairs.
			COVID-19 - (39k) over	The overspend is due to the requirement for maintenance on Fleet vehicles being used by services as a result of COVID-19.
		Fleet Service Charges - Leasing - 93k under	Facilities, Streets, Waste and Grounds - 94k under	The underspends reflect the timing of the replacement of vehicles, partially offset by the impact of the timing of the implementation of work pattern changes as a result of COVID 19 within Grounds.
			Fleet, Environmental and Projects - 82k under	The underspend is due to lower than anticipated leasing charges for Leisure vehicles.
			COVID-19 - (84k) over	The overspend is due to leased vehicles being retained on extensions to aid in the carrying out of service delivery as a result of COVID-19.

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Transport and Plant (cont)		Fleet Service Charges - Hired Vehicles - (51k) over	Facilities, Streets, Waste and Grounds - (113k) over	The overspend is mainly within Waste due to the requirement to hire vehicles to cover vehicle breakdowns.
			Roads - 171k under	The underspend is due to reduced hire costs as a result of only emergency works being completed during COVID-19 lockdown.
			COVID-19 - (106k) over	The overspend is due to additional vehicle hires to aid in the carrying out of service delivery as a result of COVID-19.
		Fleet Services Charges - Fuel - 418k under	Facilities, Streets, Waste and Grounds - 200k under	The underspend is due to a reduction in fuel usage as a result of COVID-19 lockdown and a reduction in the number of vehicles within the Streets Service.
			Fleet, Environmental and Projects - 266k under	The underspend is due to lower fuel consumption within pool cars and passenger services which is offset by an under recovery in income.

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Transport and Plant (cont)		Fleet Services Charges - Fuel (cont)	Roads - 48k under COVID-19 - (96k) over	The underspend is due to a reduction in fuel usage as a result of only emergency works being completed due to COVID-19 lockdown. The overspend relates to fuel usage by hired and retained vehicles used for service delivery as result of COVID-19.
Payment to Other Bodies	302k under	Other Local Authorities - 41k under Payment to Other Bodies - 272k under	Fleet, Environmental and Projects - 41k under Leisure - 20k under Planning and Economic Development - 213k under	The underspend relates to the volume of scientifically tested samples within Environmental Services being less than anticipated due to the COVID-19. The underspend relates to budget not required for the fireworks display as a result of COVID-19. The underspend is due to cancellation of Christmas events and reduced payment of business support grants as a result of COVID-19
Payment to Contractors	(3,081k) over	Payment to Trading Services Contractor - (190k) over	COVID-19 - (197k) over	The overspend is due to traffic management for civic amenity sites due to COVID-19.

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Payment to Contractors (cont)		Payment to Private Contractors - (2,886k) over	Facilities, Streets, Waste and Grounds - (128k) over	The overspend is mainly due to the cost of the fibre contract being higher than anticipated, partially offset by an underspend on the disposal of bulky waste. The underspend on bulky waste disposal is offset by an under recovery of income. In addition, there is additional expenditure within Grounds, offset by additional income.
			Fleet, Environmental and Projects - (44k) over	The overspend relates mainly to expenditure on Clinical Waste which is offset by an over recovery of income.
			Roads - (185k) over	The overspend is due to a greater requirement to use sub-contractors to catch up in outstanding works due to the COVID19 pandemic, partially offset by reduced spend on flood projects.

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Payment to Contractors (cont)		Payment to Private Contractors (cont)	COVID-19 - (2,530k) over	The overspend is due to increased payments to SLLC to meet budgets pressures being experienced due to COVID-19. In addition, additional costs are being incurred for an increase in the levels of domestic waste tonnage being disposed as a result of COVID-19.
Income	(7,338k) under recovered	<p>Contribution from Other Bodies - 54k over recovered</p> <p>Sales General - (2,057k) under recovered</p> <p>Sales - Departments of the Authority - 195k over recovered</p>	<p>Fleet, Environmental and Projects - 46k over recovered</p> <p>Facilities, Streets, Waste and Grounds - (2,102k) under recovered</p> <p>Roads - 179k over recovered</p>	<p>The over recovery is due to greater than anticipated bus grant within Passenger Services.</p> <p>The under recovery reflects a reduction in cash income from the sale of school meals within the Catering Service due to school closures during COVID-19 lockdown.</p> <p>The over recovery is mainly due to higher levels of rechargeable works and is offset by additional expenditure.</p>

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Income (cont)		Fees and Charges - General - (2,098k) under recovered	Facilities, Streets, Waste and Grounds - (170k) under recovered	The under recovery is mainly due to no income being recovered from private clients for Care of Gardens within Grounds and no income being received from bulky uplifts within Waste, both as a result of COVID-19.
			Planning and Economic Development - (332k) under recovered	The under recovery of income is due to a reduction in the number of planning and building standards applications as a result of COVID-19.
			Roads - (1,605k) under recovered	The under recovery is mainly due to reduced income for parking charges and fines as a result of COVID-19. This is partially offset by additional income from road consents.
		Fees and Charges - Departments of the Authority - 89k over recovered	Fleet, Environmental and Projects - 29k over recovered	The over recovery is mainly due to the provision of Clinical Waste services and is offset by additional expenditure.
			<u>Facilities, Streets, Waste and Grounds - 21k over recovered</u>	The over recovery is mainly due to the increase in the provision of additional services within the Cleaning service.

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Income (cont)		Fees and Charges - Departments of the Authority (cont)	<u>Roads - 29k over recovered</u>	The over recovery is mainly due to higher levels of rechargeable works and is offset by additional expenditure.
		Fleet Services - (2,367k) under recovered	Fleet, Environmental and Projects - (2,367k) under recovered	The under recovery is mainly due to lower than anticipated income from fuel and casual hires which is offset by an underspend in expenditure (see Transport Costs).
		Other Income - 85k over recovered	Facilities, Streets, Waste and Grounds - 83k over recovered	The over recovery is mainly within Grounds and is a result of additional service requests.
		Recovery from Capital - (68k) under recovered	Roads - (68k) under recovered	The under recovery is due to a reduction in the level of works that have been undertaken.
		Recharges - Departments of the Authority - (1,145k) under recovered	Facilities, Streets, Waste and Grounds - 176k over recovered	The over recovery is due to the net effect of the recovery of nursery meals from Education Resources being greater than anticipated, partially offset by an under recovery of income within Grounds.
			Fleet, Environmental and Projects - (62k) under recovered	The under recovery is mainly due to plant maintenance within Fleet Services.

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Income (cont)		Recharges - Departments of the Authority (cont)	Roads - (1,259k) under recovered	The under recovery is due to a minimum amount of works being carried out within the Construction Unit due to COVID-19 lockdown and is 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 2020/21

	REVISED ANNUAL BUDGET SLC 20/21 2	PERIOD 9 VARIANCE AMOUNT	Over/ Under	PERIOD 10 VARIANCE AMOUNT	Over/ Under	PERIOD 11 VARIANCE AMOUNT	Over/ Under	PERIOD 12 ESTIMATE TO DATE	PERIOD 12 ACTUAL TO DATE	PERIOD 12 VARIANCE AMOUNT	Over/ Under
EMPLOYEE COSTS											
APT & C BASIC	64,671	1,239	under	1,243	under	1,360	under	57,172	55,732	1,440	under
APT & C OVERTIME	1,540	(216)	over	(246)	over	(295)	over	1,481	1,954	(473)	over
APT & C SUPERANNUATION	10,911	(60)	over	(46)	over	(117)	over	9,701	9,881	(180)	over
APT & C NIC	5,348	239	under	282	under	269	under	4,754	4,509	245	under
TRAVEL AND SUBSISTENCE	84	7	under	7	under	(2)	over	72	81	(9)	over
OTHER EMPLOYEE COSTS	238	54	under	(5)	over	(3)	over	180	182	(2)	over
PENSION INCREASES	1,109	(26)	over	56	under	66	under	989	890	99	under
ADDITIONAL PENSION COSTS	0	(37)	over	(41)	over	(51)	over	0	58	(58)	over
EMPLOYEE COSTS	83,901	1,200	under	1,250	under	1,227	under	74,349	73,287	1,062	under
PROPERTY COSTS											
RATES	1,005	(29)	over	5	under	(2)	over	999	955	44	under
SCOTTISH WATER - UNMETERED CHARGES	32	(11)	over	(6)	over	(7)	over	29	30	(1)	over
SCOTTISH WATER - METERED CHARGES	99	(43)	over	(75)	over	(80)	over	77	159	(82)	over
RENT	1,074	4	under	39	under	55	under	919	848	71	under
SERVICE CHARGE	45	9	under	11	under	10	under	34	20	14	under
FACTORING CHARGES	14	(2)	over	(6)	over	(6)	over	14	20	(6)	over
PROPERTY INSURANCE	293	7	under	7	under	10	under	290	272	18	under
SECURITY COSTS	46	3	under	(54)	over	(54)	over	27	88	(61)	over
GROUND MAINTENANCE	8	2	under	1	under	1	under	5	3	2	under
GROUNDS MAINTENANCE ADDITIONAL WORKS	0	(2)	over	(2)	over	(2)	over	0	2	(2)	over
REPAIRS & MAINTENANCE - INTERNAL CONTRACTORS	14	(10)	over	(12)	over	(13)	over	12	26	(14)	over
REPAIRS & MAINTENANCE - EXTERNAL CONTRACTORS	51	(39)	over	(67)	over	(70)	over	36	115	(79)	over
ASBESTOS	0	(3)	over	0		0		0	0	0	
ELECTRICITY - CONTRACT	341	(46)	over	(34)	over	(24)	over	309	367	(58)	over
GAS	141	16	under	26	under	38	under	125	84	41	under
HEATING OIL	14	0		2	under	2	under	8	6	2	under
CLEANING CONTRACT	41	0		0		(4)	over	41	48	(7)	over
CLEANING AND JANITORIAL SUPPLIES AND EQUIPMENT	337	(215)	over	(252)	over	(246)	over	242	496	(254)	over
HEALTH & HYGIENE MATERIALS	38	(3)	over	(1)	over	(6)	over	20	19	1	under
REFUSE UPLIFT	408	(10)	over	(10)	over	(10)	over	286	305	(19)	over
OTHER PROPERTY COSTS	125	(21)	over	(21)	over	(21)	over	120	135	(15)	over
PROPERTY COSTS	4,126	(393)	over	(449)	over	(429)	over	3,593	3,998	(405)	over

South Lanarkshire Council

Community and Enterprise Resources - Total

Expenditure / Income Variance Trends 2020/21

	REVISED ANNUAL BUDGET SLC 20/21	PERIOD 9 VARIANCE AMOUNT	Over/ Under	PERIOD 10 VARIANCE AMOUNT	Over/ Under	PERIOD 11 VARIANCE AMOUNT	Over/ Under	PERIOD 12 ESTIMATE TO DATE	PERIOD 12 ACTUAL TO DATE	PERIOD 12 VARIANCE AMOUNT	Over/ Under
SUPPLIES AND SERVICES											
COMPUTER EQUIPMENT PURCHASE	384	(12)	over	(49)	over	(54)	over	305	364	(59)	over
COMPUTER EQUIPMENT MAINTENANCE	75	(14)	over	(18)	over	(19)	over	51	69	(18)	over
I.T. EQUIPMENT MAINT-CONTRACT	297	0		(29)	over	(8)	over	258	271	(13)	over
I.T. ELECTRONIC MESSAGING	70	(13)	over	(9)	over	(9)	over	56	62	(6)	over
EQUIPMENT, APPARATUS AND TOOLS	691	(47)	over	(69)	over	(84)	over	381	486	(105)	over
SMALL TOOLS	181	42	under	47	under	54	under	96	37	59	under
ADAPTATIONS FOR CLIENTS	0	0		(1)	over	(1)	over	0	1	(1)	over
SUPPLIES FOR CLIENTS	0	0		(1)	over	(1)	over	0	2	(2)	over
FURNITURE - OFFICE	0	(5)	over	(10)	over	(8)	over	0	8	(8)	over
FURNISHINGS (INCL. CROCKERY & LINEN)	124	(52)	over	(78)	over	(82)	over	121	213	(92)	over
MATERIALS	7,482	1,214	under	1,180	under	899	under	7,167	6,618	549	under
MATERIALS, APPARATUS AND EQUIPMENT	9	16	under	17	under	18	under	9	(9)	18	under
PUBLICATIONS, JOURNALS, NEWSPAPERS ETC.	2	(12)	over	(13)	over	(13)	over	0	13	(13)	over
FOODSTUFFS - GENERAL	4,039	1,123	under	1,100	under	1,349	under	3,536	1,869	1,667	under
PROTECTIVE CLOTHING & UNIFORMS	192	(239)	over	(220)	over	(287)	over	162	459	(297)	over
LAUNDRY COSTS	5	(1)	over	0		(1)	over	5	6	(1)	over
OTHER SUPPLIES AND SERVICES	209	20	under	(67)	over	(72)	over	189	270	(81)	over
MAJOR SUPPLY OF ELECTRICAL POWER	1,260	(85)	over	(94)	over	(102)	over	482	565	(83)	over
DELIVERY CHARGE	1	(2)	over	(2)	over	(1)	over	1	1	0	
SUPPLIES AND SERVICES	15,021	1,933	under	1,684	under	1,578	under	12,819	11,305	1,514	under

South Lanarkshire Council

Community and Enterprise Resources - Total

Expenditure / Income Variance Trends 2020/21

	REVISED ANNUAL BUDGET SLC 20/21 2	PERIOD 9 VARIANCE AMOUNT	Over/ Under	PERIOD 10 VARIANCE AMOUNT	Over/ Under	PERIOD 11 VARIANCE AMOUNT	Over/ Under	PERIOD 12 ESTIMATE TO DATE	PERIOD 12 ACTUAL TO DATE	PERIOD 12 VARIANCE AMOUNT	Over/ Under
TRANSPORT AND PLANT											
PURCHASE OF VEHICLES	427	0		0		0		427	427	0	
PURCHASE OF PLANT	63	(43)	over	(43)	over	(43)	over	56	99	(43)	over
FLEET SERVICES - DRIVERS	57	0		0		0		57	57	0	
FLEET SERVICES - FUEL	3,360	693	under	771	under	850	under	3,163	2,239	924	under
FLEET SERVICES - VEHICLE HIRE	2,138	523	under	611	under	674	under	2,098	1,360	738	under
POOL CAR CHARGES - RENTAL	55	(12)	over	(14)	over	(15)	over	50	70	(20)	over
POOL CAR CHARGES - FUEL	21	1	under	2	under	0		18	6	12	under
POOL CAR CHARGES - ADDITIONAL COSTS	8	(4)	over	(2)	over	(2)	over	5	8	(3)	over
TYRES	0	0		(1)	over	(3)	over	0	3	(3)	over
OTHER TRANSPORT COSTS	49	(17)	over	(19)	over	(26)	over	28	52	(24)	over
TRANSPORT INSURANCE	93	1	under	0		(1)	over	93	94	(1)	over
LICENCES	412	43	under	53	under	56	under	400	382	18	under
FLEET SERVICES - REPAIRS	1,157	(632)	over	(767)	over	(812)	over	1,021	1,900	(879)	over
PLANT SERVICES	20	11	under	12	under	10	under	17	12	5	under
FLEET SERVICE CHARGES - VEHICLE MAINTENANCE	4,231	140	under	134	under	151	under	3,902	3,822	80	under
FLEET SERVICE CHARGES - UNSCHEDULED LABOUR	0	(1)	over	(1)	over	(1)	over	0	1	(1)	over
FLEET SERVICE CHARGES - PLANT MAINTENANCE	257	15	under	25	under	29	under	220	173	47	under
FLEET SERVICE CHARGES - ASSET MODIFICATION	70	(30)	over	(28)	over	(35)	over	66	95	(29)	over
FLEET SERVICE CHARGES - LEASING	5,247	149	under	192	under	201	under	4,804	4,711	93	under
FLEET SERVICE CHARGES - HIRED VEHICLES	1,100	6	under	(3)	over	(40)	over	764	815	(51)	over
FLEET SERVICE CHARGES - CONTRACT HIRE	2	1	under	1	under	1	under	2	1	1	under
FLEET SERVICE CHARGES - ROAD FUND LICENCE	226	13	under	27	under	23	under	194	176	18	under
FLEET SERVICE CHARGES - FUEL	2,413	417	under	414	under	386	under	2,070	1,652	418	under
FLEET SERVICE CHARGES - DRIVERS	100	(3)	over	(2)	over	(3)	over	100	104	(4)	over
HIRE OF EXTERNAL VEHICLES	76	23	under	26	under	29	under	68	38	30	under
HIRE OF EXTERNAL PLANT	287	3	under	4	under	5	under	285	288	(3)	over
HIRE OF SKIPS	17	(1)	over	(1)	over	0		15	15	0	
TRANSPORT AND PLANT	21,886	1,296	under	1,391	under	1,434	under	19,923	18,600	1,323	under
ADMINISTRATION											
PRINTING AND STATIONERY	175	(42)	over	(30)	over	(27)	over	127	147	(20)	over
TELEPHONES	102	5	under	10	under	8	under	87	71	16	under
MOBILE PHONES	68	(11)	over	(8)	over	(8)	over	62	73	(11)	over
ADVERTISING - OF COUNCIL SERVICE AVAILABILITY	13	(1)	over	0		0		0	0	0	
ADVERTISING - OTHER	58	(20)	over	(17)	over	(23)	over	43	71	(28)	over
POSTAGES/COURIERS	36	12	under	8	under	4	under	31	23	8	under
MEMBERSHIP FEES/SUBSCRIPTIONS	41	(2)	over	2	under	(3)	over	31	37	(6)	over
INSURANCE	260	(2)	over	(2)	over	(2)	over	260	262	(2)	over
MEDICAL COSTS	66	(5)	over	(2)	over	(10)	over	49	55	(6)	over
LEGAL EXPENSES	42	13	under	21	under	23	under	38	15	23	under
HOSPITALITY / CIVIC RECOGNITION	3	1	under	0		1	under	1	1	0	
INTERNET AGENCY FEES	15	0		0		0		15	15	0	
SECURITY UPLIFT FEES	26	8	under	10	under	11	under	22	9	13	under
OTHER ADMIN COSTS	4	(12)	over	(12)	over	(9)	over	4	14	(10)	over
TRAINING	2	(2)	over	(2)	over	(2)	over	2	3	(1)	over
ADMINISTRATION	911	(58)	over	(22)	over	(37)	over	772	796	(24)	over

South Lanarkshire Council

Community and Enterprise Resources - Total

Expenditure / Income Variance Trends 2020/21

	REVISED ANNUAL BUDGET SLC 20/21 2	PERIOD 9 VARIANCE AMOUNT	Over/ Under	PERIOD 10 VARIANCE AMOUNT	Over/ Under	PERIOD 11 VARIANCE AMOUNT	Over/ Under	PERIOD 12 ESTIMATE TO DATE	PERIOD 12 ACTUAL TO DATE	PERIOD 12 VARIANCE AMOUNT	Over/ Under
PAYMENT TO OTHER BODIES											
SPTE: ANNUAL BUS SUBSIDY	1,788	0		0		0		1,788	1,789	(1)	over
SPTE: BUS OTHER	258	0		0		0		258	258	0	
SPTE: FERRIES	29	0		0		0		29	29	0	
SPTE: UNDERGROUND	1,318	0		0		0		1,318	1,318	0	
SPTE: OTHER	1,681	0		0		0		1,681	1,681	0	
SPTE: MAINTENANCE OF BUS SHELTERS AND STOPS	103	0		0		0		103	110	(7)	over
OTHER LOCAL AUTHORITIES	89	24	under	35	under	38	under	57	16	41	under
GRANTS TO VOLUNTARY ORGANISATIONS	22	0		0		0		20	20	0	
PAYMENTS TO VOLUNTARY ORGANISATIONS	39	0		0		0		8	8	0	
PAYMENTS TO OTHER BODIES	29,348	200	under	210	under	257	under	22,212	21,940	272	under
EXTERNAL AUDIT FEES	4	2	under	2	under	2	under	4	2	2	under
PRIVATE INDIVIDUALS - GENERAL	0	(1)	over	(1)	over	(4)	over	0	5	(5)	over
PAYMENT TO OTHER BODIES	34,679	225	under	246	under	293	under	27,478	27,176	302	under
PAYMENT TO CONTRACTORS											
PAYMENT TO TRADING SERVICES CONTRACTOR	1,299	(138)	over	(262)	over	(351)	over	0	190	(190)	over
PAYMENT TO LOCAL AUTHORITY CONTRACTOR	302	0		2	under	0		243	243	0	
PAYMENT TO PRIVATE CONTRACTOR	39,477	(2,480)	over	(2,674)	over	(2,837)	over	36,721	39,607	(2,886)	over
PAYMENT TO INTERNAL CONSULTANTS	0	0		0		(3)	over	0	0	0	
PAYMENT TO EXTERNAL CONSULTANTS / PROFESSIONAL SERVICES	65	(3)	over	(5)	over	(7)	over	64	69	(5)	over
PAYMENT TO CONTRACTORS	41,143	(2,621)	over	(2,939)	over	(3,198)	over	37,028	40,109	(3,081)	over
TRANSFER PAYMENTS											
CONCESSIONARY FARES	595	0		0		(2)	over	595	597	(2)	over
TRANSFER PAYMENTS	595	0		0		(2)	over	595	597	(2)	over
FINANCING CHARGES											
LEASING CHARGES - OPERATIONAL	1	0		0		0		0	0	0	
I.T. EQUIPMENT LEASING-CONTRACT	183	(2)	over	6	under	6	under	174	176	(2)	over
FINANCING CHARGES	184	(2)	over	6	under	6	under	174	176	(2)	over
TOTAL EXPENDITURE	202,446	1,580	under	1,167	under	872	under	176,731	176,044	687	under

South Lanarkshire Council

Community and Enterprise Resources - Total

Expenditure / Income Variance Trends 2020/21

	REVISED ANNUAL BUDGET SLC 20/21 2	PERIOD 9 VARIANCE AMOUNT	Over/ Under	PERIOD 10 VARIANCE AMOUNT	Over/ Under	PERIOD 11 VARIANCE AMOUNT	Over/ Under	PERIOD 12 ESTIMATE TO DATE	PERIOD 12 ACTUAL TO DATE	PERIOD 12 VARIANCE AMOUNT	Over/ Under
INCOME											
MILK SUBSIDIES FROM THE E.U.	(55)	(23)	under rec	(25)	under rec	(28)	under rec	(52)	(22)	(30)	under rec
CONTRIBUTIONS FROM OTHER BODIES	(29,270)	36	over rec	43	over rec	41	over rec	(6,845)	(6,899)	54	over rec
SALES - GENERAL	(5,282)	(1,310)	under rec	(1,429)	under rec	(1,713)	under rec	(4,387)	(2,330)	(2,057)	under rec
SALES - DEPARTMENTS OF THE AUTHORITY	(187)	67	over rec	136	over rec	203	over rec	(167)	(362)	195	over rec
FEES AND CHARGES - GENERAL	(8,509)	(1,781)	under rec	(1,796)	under rec	(2,067)	under rec	(7,823)	(5,725)	(2,098)	under rec
FEES AND CHARGES - OTHER BODIES	(109)	(11)	under rec	(12)	under rec	(17)	under rec	(107)	(89)	(18)	under rec
FEES AND CHARGES - DEPARTMENTS OF THE AUTHORITY	(7,727)	26	over rec	17	over rec	86	over rec	(7,609)	(7,698)	89	over rec
RENTAL INCOME	(599)	21	over rec	21	over rec	22	over rec	(153)	(175)	22	over rec
FLEET SERVICES	(12,367)	(1,772)	under rec	(1,967)	under rec	(2,149)	under rec	(11,171)	(8,804)	(2,367)	under rec
OTHER INCOME	(2,248)	38	over rec	67	over rec	66	over rec	(1,067)	(1,152)	85	over rec
RECOVERY FROM CAPITAL	(1,333)	(173)	under rec	(250)	under rec	(105)	under rec	(989)	(921)	(68)	under rec
RECHARGES - DEPARTMENTS OF THE AUTHORITY	(25,122)	(2,133)	under rec	(1,847)	under rec	(1,517)	under rec	(23,377)	(22,232)	(1,145)	under rec
TOTAL INCOME	(92,808)	(7,015)	under rec	(7,042)	under rec	(7,178)	under rec	(63,747)	(56,409)	(7,338)	under rec
NET EXPENDITURE	109,638	(5,435)	over	(5,875)	over	(6,306)	over	112,984	119,635	(6,651)	over

South Lanarkshire Council

Revenue Budget Monitoring Statement

Period Ended 26 February 2021 (No.12)

Education Resources

Service Departments :-

Education

COVID-19

Position before Transfers to Reserves

Transfers to Reserves as at 26/02/21

Position After Transfers to Reserves at 26/02/21

Annual Budget	Forecast for Year BEFORE Transfers	Annual Forecast Variance BEFORE Transfers	Annual Forecast Variance AFTER Transfers	Budget Proportion to 26/02/21	Actual to Period 12 to 26/02/21 BEFORE Transfers	Variance to 26/02/21 BEFORE Transfers
£m	£m	£m	£m	£m	£m	£m
351.403	345.138	6.265	0.004	301.718	295.720	5.998 under
0.000	12.755	(12.755)	(12.755)	0.000	6.984	(6.984) over
351.403	357.893	(6.490)	(12.751)	301.718	302.704	(0.986) over
				0.000	5.601	(5.601) over
				301.718	308.305	(6.587) over

Education Resources Variance Analysis 2020/21 (Period 12)

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Employee Costs	(2,159k) over	Teachers Basic / Superannuation / National Insurance - (3,370k) over	Schools - (496k) over	The overspend reflects the additional teaching staff required due to a growth in pupil numbers.
			COVID-19 - (2,874k) over	The overspend is mainly due to the increased cost of supply teachers in relation to SNCT guidance on payment arrangements for staff due to COVID-19. Additional Education recovery teachers have also been employed on 1 year fixed term contracts.
		APT&C Basic / Superannuation / National Insurance - 1,365k under	Early Years - 1,643k under	<p>The underspend mainly relates to Early Years posts, where the timing of the expansion projects resulted in a delay in recruitment to fill posts.</p> <p>Specific grant funding was provided for the delivery of 1140 hours of Early Years and this element of the underspend will be carried forward to meet the cost of ELC expansion going forward.</p>

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Employee Costs (cont)		APT&C Basic / Superannuation / National Insurance (cont)	COVID-19 - (278k) over	The overspend is mainly due to the increased cost of school support staff in relation to payment arrangements for staff volunteering in hub and ASN schools outwith term time.
		Sessional Work - (191k) over	Schools - 101k under	The underspend is mainly due to Holiday Lunch Clubs being suspended due to school closures this financial year.
			COVID-19 - (292k) over	This mainly relates to the costs of sessional staff that supported the provision of Summer Hubs during school closures.
Property Costs	(1,522k) over	Rates - 263k under	Schools - 263k under	The underspend is mainly due to the timing of rates charges from schools and establishments becoming operational and rebates received in relation to previous financial years.
		Electricity - Contract - (312k) over	COVID-19 - (312k)	This overspend is due to increased ventilation requirements within schools.

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Property Costs (cont)		Cleaning Contract - (672k) over	COVID-19 - (668k) over	The overspend is due to increased cleaning requirements within schools and Early Years establishments following the return in August.
		Cleaning and Janitorial Supplies and Equipment - (801k) over	COVID-19 - (809k) over	The overspend is due to expenditure incurred on sanitising stations and additional cleaning supplies following the return to schools in August.
Supplies and Services	1,330k under	IT Equipment Maint - Contract - (267k) over	COVID-19 - (267k) over	The overspend is mainly due to expenditure incurred in relation to Digital Inclusion.
		Materials, Apparatus and Equipment - (415k) over	Schools - (339k) over	The overspend is due to additional expenditure reflecting the growth in pupil numbers.
			COVID-19 - (76k) over	The overspend is mainly due to expenditure incurred on supplies and materials required for hub schools in relation to COVID-19.

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Supplies and Services (cont)		Pupil Equity Funding - 2,084k under	Schools - 2,084k under	<p>This relates to grant funding received for the academic school year rather than financial year, therefore expenditure spans years 2020/2021 and 2021/2022. Lockdown restrictions have also had an impact on the ability of schools to spend in the current year.</p> <p>Any underspend in the current year will be carried forward for use in the April to June 2021 school session.</p>
		Protective Clothing and Uniforms - (1,010k) over	COVID-19 - (1,005k) over	The overspend is due to expenditure incurred on personal protective equipment following the return to schools in August.
		Health and Safety - 72k under	Schools - 72k under	This underspend relates to expenditure on sanitary products being lower than anticipated.

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Supplies and Services (cont)		Catering - Contract - 911k under	Schools - 911k under	<p>The underspend is partly due to unspent budget in relation to both the Holiday Lunch Club and Breakfast Club programmes this financial year and is being used to help manage the costs of COVID-19.</p> <p>In addition, expenditure on the provision of lunches in Early Years establishments is lower than anticipated. This funding will be carried forward to meet the costs of Early Years expansion going forward.</p>
Transport and Plant	(531k) over	<p>Pupil Transport - Strathclyde Passenger Transport - (517k) over</p> <p>Pupil Transport - Other - (71k) over</p>	<p>Schools - (517k) over</p> <p>Schools - (71k) over</p>	<p>This is a demand led service and reflects the volume of children requiring mainstream transport to school.</p> <p>This is a demand led service and reflects the volume of children requiring mainstream transport to school.</p>
Administration Costs	14k under	Printing and Stationery - (37k) over	Schools - 42k under	The underspend is mainly due to reduced expenditure on photocopier (MFD) usage charges within schools to date.

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Administration Costs (cont)		Printing and Stationery (cont)	COVID-19 - (79k) over	The overspend is mainly due to costs associated with COVID-19 related signage required for schools for their return in August.
		Conferences - 46k under	Schools - 46k under	The underspend relates to expenditure on Early Years partner conferences being lower than anticipated.
Payments to Other Bodies	2,462k under	Other Local Authorities - 264k under	Schools - 264k under	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.
		Payments to Other Bodies - 3,244k under	Early Years - 3,287k under	The underspend is partly due to less than anticipated core Early Years spend to date. There is also an underspend on Early Years 1140 hours funding and this will be carried forward to meet the costs of ELC expansion going forward.
			COVID-19 - (43k) over	The overspend is due to expenditure incurred on the provision of critical childcare for families of key workers.

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Payments to Other Bodies (cont)		Independent School Places - (1,063k) over	Schools - (1,063k) over	This overspend reflects the increased cost of placements for pupils with additional support needs in independent schools, due to both an increase in the number of placements and in the cost of placements. This is partially offset by the underspend within Other Local Authorities above.
Transfer Payments	(107k) over	Footwear and Clothing Grants - (107k) over	COVID-19 - (107k) over	The overspend is due to increased expenditure on footwear and clothing grants as a result of additional claimants due to COVID-19.
Income	(473k) under recovered	Milk Subsidies - (50k) under recovered Contributions from Other Bodies - (230k) under recovered	Schools - (50k) under recovered Schools - (230k) 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.

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Income (cont)		Fees and Charges - Other Local Authorities - 125k over recovered	Schools - 125k over recovered	This over recovery reflects payments from other local authorities for placements within South Lanarkshire Council establishments. This over recovery partially offsets the cost of independent school places.
		Early Years Fees - (315k) under recovered	Early Years - (315k) under recovered	The under recovery of income relates to reduced income received from Early Years Childcare fees as a result of COVID-19.

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

South Lanarkshire Council

Education Resource - Total

Expenditure / Income Variance Trends 2020/2021

	REVISED ANNUAL BUDGET SLC 20/21 2	PERIOD 9 VARIANCE AMOUNT	Over/ Under	PERIOD 10 VARIANCE AMOUNT	Over/ Under	PERIOD 11 VARIANCE AMOUNT	Over/ Under	PERIOD 12 ESTIMATE TO DATE	PERIOD 12 ACTUAL TO DATE	PERIOD 12 VARIANCE AMOUNT	Over/ Under
EMPLOYEE COSTS											
TEACHERS BASIC	151,762	(1,914)	over	(2,260)	over	(2,317)	over	136,637	139,155	(2,518)	over
TEACHERS SUPERANNUATION	35,776	(444)	over	(525)	over	(537)	over	30,731	31,308	(577)	over
TEACHERS NI	16,669	(210)	over	(248)	over	(255)	over	14,630	14,905	(275)	over
DAILY TEACHERS BASIC	1,420	0		0		0		894	894	0	
TEACHERS TRAINING	334	16	under	18	under	19	under	209	188	21	under
APT&C BASIC	56,178	694	under	767	under	1,063	under	47,964	46,896	1,068	under
APT&C OVERTIME	0	(54)	over	(55)	over	(56)	over	0	56	(56)	over
APT&C SUPERANNUATION	10,214	135	under	148	under	206	under	8,977	8,770	207	under
APT&C NIC	4,182	56	under	61	under	92	under	3,588	3,498	90	under
SESSIONAL WORK	121	(154)	over	(153)	over	(169)	over	107	298	(191)	over
TRAVEL AND SUBSISTANCE	202	52	under	54	under	63	under	134	65	69	under
OTHER EMPLOYEE COSTS	282	60	under	58	under	40	under	191	146	45	under
PENSION INCREASES	434	14	under	14	under	17	under	362	345	17	under
PREMATURE RETIRALS	4,660	(21)	over	(31)	over	(22)	over	3,884	3,931	(47)	over
ADDITIONAL PENSION COSTS	0	(1)	over	(1)	over	(12)	over	0	12	(12)	over
EMPLOYEE COSTS	282,234	(1,771)	over	(2,153)	over	(1,868)	over	248,308	250,467	(2,159)	over

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	REVISED ANNUAL BUDGET SLC 20/21 2	PERIOD 9 VARIANCE AMOUNT	Over/ Under	PERIOD 10 VARIANCE AMOUNT	Over/ Under	PERIOD 11 VARIANCE AMOUNT	Over/ Under	PERIOD 12 ESTIMATE TO DATE	PERIOD 12 ACTUAL TO DATE	PERIOD 12 VARIANCE AMOUNT	Over/ Under
PROPERTY COSTS											
RATES	12,924	236	under	236	under	241	under	12,924	12,661	263	under
SCOTTISH WATER - METERED (DRAINAGE) CHARGES	1,000	(7)	over	(8)	over	(9)	over	788	798	(10)	over
SCOTTISH WATER - METERED CHARGES	643	11	under	13	under	14	under	446	430	16	under
RENT	246	(7)	over	(8)	over	(7)	over	241	255	(14)	over
SERVICE CHARGE	33	0		0		0		3	3	0	
FACTORING CHARGES	0	(1)	over	(1)	over	(1)	over	0	1	(1)	over
BED AND BREAKFAST	3	(2)	over	(3)	over	(5)	over	0	5	(5)	over
PROPERTY INSURANCE	480	(5)	over	(5)	over	(4)	over	478	484	(6)	over
SECURITY COSTS	66	(3)	over	(3)	over	(3)	over	23	27	(4)	over
REPAIRS & MAINTENANCE - INTERNAL CONTRACTOR	36	9	under	10	under	11	under	36	28	8	under
LIFE CYCLE MAINTENANCE	1	0		0		0		1	1	0	
REPAIRS & MAINTENANCE - EXTERNAL CONTRACTOR	8	(47)	over	(48)	over	(49)	over	3	53	(50)	over
ADAPTIONS - INTERNAL CONTRACTORS	64	(36)	over	(39)	over	(40)	over	64	113	(49)	over
ASBESTOS	0	(1)	over	(1)	over	(1)	over	0	1	(1)	over
ELECTRICITY - CONTRACT	3,750	(182)	over	(249)	over	(307)	over	2,634	2,946	(312)	over
GAS	2,260	0		0		0		1,381	1,349	32	under
HEATING OIL	71	0		(1)	over	0		49	49	0	
SOLID FUEL	187	0		0		0		187	219	(32)	over
JANITOR SERVICE	54	37	under	38	under	41	under	47	2	45	under
JANITORIAL SUPPLIES	6	5	under	5	under	6	under	6	0	6	under
CLEANING CONTRACT	23	(716)	over	(717)	over	(719)	over	19	691	(672)	over
CLEANING OUTWITH CONTRACT	62	15	under	17	under	19	under	48	28	20	under
CLEANING AND JANITORIAL SUPPLIES AND EQUIPMENT	180	(699)	over	(757)	over	(776)	over	150	951	(801)	over
HEALTH & HYGIENE MATERIALS	131	30	under	32	under	34	under	108	62	46	under
WINDOW CLEANING	1	0		0		0		0	0	0	
STEWARD SERVICE	1	0		0		0		0	0	0	
REFUSE UPLIFT	15	0		0		0		7	7	0	
REMOVAL & STORAGE COSTS	2	0		(1)	over	(1)	over	2	3	(1)	over
OTHER PROPERTY COSTS	39	(14)	over	0		0		37	37	0	
ACCOMMODATION RECHARGE TO USERS	882	0		0		0		882	882	0	
PROPERTY COSTS	23,168	(1,377)	over	(1,490)	over	(1,556)	over	20,564	22,086	(1,522)	over

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Education Resource - Total

Expenditure / Income Variance Trends 2020/2021

	REVISED ANNUAL BUDGET SLC 20/21 2	PERIOD 9 VARIANCE AMOUNT	Over/ Under	PERIOD 10 VARIANCE AMOUNT	Over/ Under	PERIOD 11 VARIANCE AMOUNT	Over/ Under	PERIOD 12 ESTIMATE TO DATE	PERIOD 12 ACTUAL TO DATE	PERIOD 12 VARIANCE AMOUNT	Over/ Under
SUPPLIES AND SERVICES											
COMPUTER EQUIPMENT PURCHASE	543	(1)	over	(20)	over	(20)	over	514	534	(20)	over
COMPUTER EQUIPMENT RENTAL	1	1	under	1	under	1	under	1	0	1	under
I.T. EQUIPMENT MAINT-CONTRACT	2,669	(227)	over	(227)	over	(259)	over	2,330	2,597	(267)	over
I.T. ELECTRONIC MESSAGING	31	(4)	over	(5)	over	(6)	over	31	37	(6)	over
EQUIPMENT, APPARATUS AND TOOLS	30	2	under	0		0		16	16	0	
SMALL TOOLS	3	(2)	over	0		0		3	3	0	
AIDS FOR CLIENTS	105	32	under	0		0		94	94	0	
ADAPTATIONS FOR CLIENTS	15	(14)	over	0		0		15	20	(5)	over
FURNITURE - OFFICE	24	(2)	over	(2)	over	(2)	over	21	23	(2)	over
FURNITURE - GENERAL	56	0		0		0		40	40	0	
FURNISHINGS (INCL. CROCKERY & LINEN)	10	0		0		0		10	10	0	
MATERIALS	1	(1)	over	(1)	over	(10)	over	0	12	(12)	over
MATERIALS, APPARATUS AND EQUIPMENT	2,564	(313)	over	(355)	over	(395)	over	1,151	1,566	(415)	over
PUPIL EQUITY FUNDING	2,524	1,696	under	1,884	under	2,073	under	2,084	0	2,084	under
SAC FUNDING	224	0		0		0		0	0	0	
LIBRARY/RESOURCE CENTRE MATERIALS	55	0		0		0		36	36	0	
AUDIO VISUAL	5	0		0		0		5	5	0	
PUBLICATIONS, JOURNALS, NEWSPAPERS ETC.	21	0		0		0		21	22	(1)	over
TV LICENCES - EDUCATION	24	0		0		0		6	6	0	
FOODSTUFFS - GENERAL	16	(2)	over	(2)	over	(2)	over	16	18	(2)	over
PROTECTIVE CLOTHING & UNIFORMS	59	(763)	over	(985)	over	(1,005)	over	36	1,046	(1,010)	over
LAUNDRY COSTS	1	1	under	0		0		0	0	0	
OTHER SUPPLIES AND SERVICES	21	0		0		0		3	1	2	under
HEALTH AND SAFETY	72	67	under	71	under	71	under	72	0	72	under
CATERING - CONTRACT	2,896	807	under	841	under	876	under	2,871	1,960	911	under
CATERING - OUTWITH CONTRACT	6	0		1	under	0		2	2	0	
CATERING - EXTERNAL	1	0		(1)	over	0		1	1	0	
DELIVERY CHARGE	0	0		(2)	over	0		0	0	0	
SUPPLIES AND SERVICES	11,977	1,277	under	1,198	under	1,322	under	9,379	8,049	1,330	under

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TRANSPORT AND PLANT											
POOL CAR CHARGES-RENTAL	4	(16)	over	(16)	over	(16)	over	3	3	0	
OTHER TRANSPORT COSTS	2	0		1	under	1	under	2	1	1	under
INSURANCE	3	0		0		0		3	3	0	
PLANT SERVICES	4	0		0		0		3	0	3	under
FLEET SERVICE CHARGES - SCHEDULED MAINTENANCE	22	6	under	6	under	8	under	19	11	8	under
FLEET SERVICE CHARGES - VEHICLE MAINTENANCE	27	5	under	7	under	6	under	23	18	5	under
FLEET SERVICE CHARGES - LEASING	52	0		0		21	under	44	40	4	under
FLEET SERVICE CHARGES - HIRED VEHICLES	0	(2)	over	(2)	over	(5)	over	0	4	(4)	over
FLEET SERVICE CHARGES - ROAD FUND LICENCES/MOT	4	0		1	under	(1)	over	3	4	(1)	over
FLEET SERVICE CHARGES - FUEL	68	15	under	17	under	16	under	58	39	19	under
FLEET SERVICE CHARGES - DRIVERS	1,137	0		0		(13)	over	1,062	1,062	0	
FLEET SERVICE CHARGES - BUS ESCORTS	358	0		0		3	under	311	307	4	under
HIRE OF EXTERNAL VEHICLES	57	15	under	15	under	22	under	31	8	23	under
HIRE OF SKIPS	1	(5)	over	(4)	over	(4)	over	1	6	(5)	over
PUPIL TRANSPORT-SPECIAL EDUCATIONAL NEEDS	4,540	(59)	over	(66)	over	(294)	over	3,573	3,573	0	
PUPIL TRANSPORT-S'CLYDE PASSENGER TRANSPORT	4,882	(200)	over	(243)	over	(393)	over	4,434	4,951	(517)	over
PUPIL TRANSPORT - OTHER	141	(43)	over	(48)	over	(54)	over	141	212	(71)	over
TRANSPORT AND PLANT	11,302	(284)	over	(332)	over	(703)	over	9,711	10,242	(531)	over
ADMINISTRATION											
PRINTING AND STATIONERY	749	(30)	over	(30)	over	(31)	over	703	740	(37)	over
TELEPHONES	219	3	under	4	under	4	under	168	163	5	under
MOBILE PHONES	26	0		0		0		26	27	(1)	over
ADVERTISING - OTHER	11	3	under	3	under	3	under	4	0	4	under
POSTAGES/COURIERS	86	2	under	2	under	3	under	66	63	3	under
MEMBERSHIP FEES/SUBSCRIPTIONS	312	0		0		0		312	312	0	
INSURANCE	78	0		0		0		76	76	0	
MEDICAL COSTS	18	(3)	over	(3)	over	(3)	over	18	21	(3)	over
LEGAL EXPENSES	1	0		0		0		1	1	0	
HOSPITALITY / CIVIC RECOGNITION	6	(3)	over	(3)	over	(3)	over	6	8	(2)	over
SECURITY UPLIFT FEES	3	0		0		0		3	3	0	
OTHER ADMIN COSTS	6	(1)	over	(1)	over	(1)	over	6	7	(1)	over
CONFERENCES - OFFICIALS (incl associated costs)	52	35	under	38	under	42	under	46	0	46	under
TRAINING	408	0		0		0		408	408	0	
ADMINISTRATION	1,975	6	under	10	under	14	under	1,843	1,829	14	under

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PAYMENT TO OTHER BODIES											
OTHER LOCAL AUTHORITIES	1,367	198	under	220	under	242	under	888	624	264	under
SCOTTISH QUALIFICATIONS AUTHORITY	1,563	0		0		0		1,563	1,554	9	under
PAYMENTS TO VOLUNTARY ORGANISATIONS	21	0		0		0		21	21	0	
PAYMENTS TO OTHER BODIES	19,183	2,663	under	2,964	under	3,113	under	16,389	13,145	3,244	under
INDEPENDENT SCHOOL PLACES	3,507	(722)	over	(802)	over	(882)	over	2,753	3,816	(1,063)	over
CONTRACT SPEECH THERAPY	678	0		0		0		170	191	(21)	over
SCHOOL ACTIVITIES	82	0		0		0		12	12	0	
RESEARCH GRANTS - EDUCATION	39	0		0		0		39	39	0	
PARENT COUNCILS (PREV.SCHOOL BOARDS)	28	0		0		0		14	14	0	
P.E. FACILITIES	41	0		0		0		0	0	0	
ACTIVITIES PROGRAMME	619	29	under	29	under	29	under	489	460	29	under
COPYRIGHT AGREEMENT	173	0		0		0		173	173	0	
VAT FREE EXCURSIONS - EDUCATION	1	0		0		0		0	0	0	
PRIVATE INDIVIDUALS - GENERAL	35	0		0		0		35	35	0	
PAYMENT TO OTHER BODIES	27,337	2,168	under	2,411	under	2,502	under	22,546	20,084	2,462	under
PAYMENT TO CONTRACTORS											
PAYMENT TO PRIVATE CONTRACTOR	35,336	0		0		0		29,260	29,260	0	
PAYMENT TO EXTERNAL CONSULTANTS / PROFESSIONAL SERVICES	1	0		0		0		1	1	0	
PAYMENT TO CONTRACTORS	35,337	0		0		0		29,261	29,261	0	
TRANSFER PAYMENTS											
EDUCATION MAINTENANCE ALLOWANCE	1,008	0		0		0		1,008	1,008	0	
FOOTWEAR & CLOTHING GRANTS	1,621	(58)	over	(74)	over	(91)	over	1,621	1,728	(107)	over
WORK EXPERIENCE	12	0		0		0		0	0	0	
TRANSFER PAYMENTS	2,641	(58)	over	(74)	over	(91)	over	2,629	2,736	(107)	over
FINANCING CHARGES											
LEASING CHARGES - OPERATIONAL	62	0		0		0		49	49	0	
I.T. EQUIPMENT LEASING - CONTRACT	314	0		0		0		273	273	0	
FINANCING CHARGES	376	0		0		0		322	322	0	
TOTAL EXPENDITURE	396,347	(39)	over	(430)	over	(380)	over	344,563	345,076	(513)	over

South Lanarkshire Council

Education Resource - Total

Expenditure / Income Variance Trends 2020/2021

	REVISED ANNUAL BUDGET SLC 20/21 2	PERIOD 9 VARIANCE AMOUNT	Over/ Under	PERIOD 10 VARIANCE AMOUNT	Over/ Under	PERIOD 11 VARIANCE AMOUNT	Over/ Under	PERIOD 12 ESTIMATE TO DATE	PERIOD 12 ACTUAL TO DATE	PERIOD 12 VARIANCE AMOUNT	Over/ Under
INCOME											
GOVERNMENT GRANT - GAELIC EDUCATION	(170)	0		0		0		(170)	(170)	0	
GOVERNMENT GRANTS - OTHER EDUCATION GRANTS	(39,857)	0		0		0		(38,505)	(38,505)	0	
MILK SUBSIDIES FROM THE SCOTTISH OFFICE	(66)	(17)	under rec	(18)	under rec	(34)	under rec	(60)	(10)	(50)	under rec
CONTRIBUTIONS FROM OTHER BODIES	(2,263)	(200)	under rec	(224)	under rec	(200)	under rec	(2,018)	(1,788)	(230)	under rec
FEES AND CHARGES - OTHER LOCAL AUTHORITIES	(1,051)	0		0		114	over rec	(672)	(797)	125	over rec
FEES AND CHARGES - OTHER BODIES	0	0		0		(3)	under rec	0	0	0	
PLAYGROUP ACCOMMODATION CHARGE	(25)	(8)	under rec	(12)	under rec	(15)	under rec	(21)	(5)	(16)	under rec
EARLY YEARS FEES	(549)	(227)	under rec	(241)	under rec	(283)	under rec	(465)	(150)	(315)	under rec
RENTAL INCOME	(20)	0		0		1	over rec	(10)	(11)	1	over rec
COURSE FEES	(35)	(20)	under rec	(20)	under rec	(20)	under rec	(22)	(2)	(20)	under rec
OTHER INCOME	(26)	1	over rec	3	over rec	9	over rec	(20)	(52)	32	over rec
ACCOMMODATION INCOME FROM USERS	(882)	0		0		0		(882)	(882)	0	
INCOME	(44,944)	(471)	under rec	(512)	under rec	(431)	under rec	(42,845)	(42,372)	(473)	under rec
NET EXPENDITURE	351,403	(510)	over	(942)	over	(811)	over	301,718	302,704	(986)	over

South Lanarkshire Council

Revenue Budget Monitoring Statement

Period Ended 26 February 2021 (No.12)

Finance and Corporate Resources

Service Departments :-	Annual Budget	Forecast for Year BEFORE Transfers	Annual Forecast Variance BEFORE Transfers	Annual Forecast Variance AFTER Transfers	Budget Proportion to 26/02/21	Actual to Period 12 to 26/02/21 BEFORE Transfers	Variance to 26/02/21 BEFORE Transfers
	£m	£m	£m	£m	£m	£m	£m
Finance Services (Strategy)	1.965	1.966	(0.001)	(0.001)	3.251	3.244	0.007 under
Finance Services (Transactions)	13.686	13.684	0.002	0.002	14.451	14.504	(0.053) over
Audit and Compliance Services	0.330	0.330	0.000	0.000	0.516	0.516	0.000
Information Technology Services	5.192	5.505	(0.313)	(0.313)	6.084	6.407	(0.323) over
Communications and Strategy Services	1.022	1.037	(0.015)	(0.015)	1.275	1.256	0.019 under
Administration and Licensing Services	4.222	4.773	(0.551)	(0.551)	4.478	4.971	(0.493) over
Personnel Services	9.339	9.238	0.101	(0.002)	8.459	8.283	0.176 under
COVID-19	0.000	6.313	(6.313)	(6.313)	0.000	5.627	(5.627) over
Position before Transfers to Reserves	35.756	42.846	(7.090)	(7.193)	38.514	44.808	(6.294) over
Transfers to Reserves as at 26/02/21					0.000	0.099	(0.099) over
Position After Transfers to Reserves at 26/02/21					38.514	44.907	(6.393) over

Finance and Corporate Resources Variance Analysis 2020/21 (Period 12)

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Employee Costs	(1,138k) over	APT&C Basic / Superannuation / NI - (723k) over	IT Services - (227k) over Administration, Legal and Licensing Services - (127k) over	The overspends are due to lower than anticipated staff turnover across the Services.
			Finance (Transactions) Services - 132k under	The underspend reflects current vacancies within the service.
			COVID-19 - (541k) over	The overspend reflects staff costs in relation to the Wellbeing Line and for the processing of COVID-19 business support grants, benefits and council tax.
		Overtime - (531k) over	Finance (Transactions) Services - (91k) over	The overspend relates to the costs to manage the staffing requirements of the 24 hour customer call centre.

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Employee Costs (cont)		Overtime (cont)	COVID-19 - (425k) over	The overspends reflect additional overtime required due to COVID-19 for the processing of COVID-19 business support grants, benefits and council tax. It also includes the cost of SLLC staff carrying out COVID-19 related tasks for the Council.
		Other Employee Costs - 129k under	Personnel Services - 139k under	The underspend reflects lower than anticipated costs for Modern Apprentices.
Property Costs	(37k) over	Electricity - Contract - (202k) over	IT Services - 114k under	The underspend reflects lower than anticipated costs at the Caird Centre.
			COVID-19 - (323k) over	The overspend reflects winter fuel payments made to individuals and will be funded by COVID-19 grant from the Scottish Government.
		Fixtures and Fittings - 67k under	Finance (Transactions) Services - 67k under	This underspend relates to the profile of Scottish Welfare Fund expenditure to date and is offset by an overspend in administration costs (see below).

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Property Costs (cont)		Health and Hygiene Materials - 66k under	Personnel Services - 68k under	The underspend reflects lower than anticipated provision of free sanitary products due to the closure of a number of public buildings.
Supplies and Services	(3,743k) over	Computer Equipment Purchase - (142k) over	Finance (Transactions) Services - 47k under	The underspend reflects lower than anticipated costs in relation to the Benefits and Revenues systems.
			IT Services - 151k under	The underspend reflects lower than budget spend to date in relation to ad-hoc systems expenditure.
			COVID-19 - (296k) over	The overspend reflects additional equipment required to facilitate home working due to lockdown and the creation of the Wellbeing Line to support vulnerable members of the community.
		Computer Equipment Maintenance - (369k) over	IT Services - (377k) over	The overspend reflects greater than anticipated licence and server support costs to date.

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Supplies and Services (cont)		Foodstuffs - General - (8k) over	Personnel Services - 59k under	The underspend is due to the closure of cafes and the Coalyard.
			COVID-19 - (69k) over	The overspend relates to food items purchased in relation to COVID-19 and is funded from Scottish Government COVID grant.
		Protective Clothing and Uniforms - (94k) over	COVID-19 - (96k) over	The overspend relates to the purchase of personal protective equipment and sanitising supplies.
		Other Supplies and Services - (823k) over	IT Services - 458k under	The underspend reflects the timing of the implementation of changes to IT storage facilities.
			COVID-19 - (1,297k) over	The overspend relates to £100 Winter Payments made to provide support to eligible families. This will be funded by COVID-19 grant from the Scottish Government.

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Supplies and Services (cont)		Free School Meals - COVID-19 - (2,385k) over	COVID-19 - (2,385k) over	The expenditure reflects Free School Meals provided during the Christmas holidays, and the January and February lockdown and also to those children who are self isolating. This will be funded by COVID-19 grant from the Scottish Government.
Administration Costs	832k under	Printing and Stationery - 142k under	Communications and Strategy Services - 138k under	The underspend reflects lower than anticipated printing costs due to COVID, and is offset by an under recovery of income.
		Telephones - 251k under	IT Services - 254k under	The underspend reflects lower than anticipated telephone expenditure and is offset by an under recovery of income.
		Mobile Phones - (57k) over	IT Services - (32k) over	The overspend reflects higher than anticipated mobile phone expenditure and is offset by additional income from recharges.

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Administration Costs (cont)		Advertising - Other - 90k under	Communications and Strategy Services - 89k under	The underspend reflects lower than anticipated advertising expenditure due to COVID, and is offset by an under recovery of income.
		Postages/Couriers - 220k under	Communications and Strategy Services - 242k under	The underspend reflects lower than anticipated mail costs due to COVID and is offset by an under recovery of income.
		Legal Expenses - 89k under	Finance (Transactions) Services - 110k under	The underspend relates to a reduction in legal expenses in relation to the collection of Council Tax.
		Other Administration Costs - (72k) over	Finance (Transactions) Services - (67k) over	This overspend relates to the profile of Scottish Welfare Fund expenditure to date and is offset by an underspend in property costs (see above).
		Training - 54k under	Personnel Services - 58k under	The underspend reflects a delay in the timing of the commencement of a number of training courses and programmes as a result of COVID-19.

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Payment to Other Bodies	168k under	Grants to Voluntary Organisations - 147k under	Administration, Legal and Licensing Services - 143k under	The underspend reflects a reduction in the uptake of grants to voluntary organisations.
		Payment to Other Bodies - 139k under	Personnel Services - 169k under	The underspend reflects lower than anticipated physiotherapy and medical costs incurred to date, offset by an under recovery of income. There is also an underspend due to the delay in the commencement of employability programmes as a result of COVID-19.
		Private Individuals - General - (93k) over	COVID-19 - (100k) over	The overspend relates to payments made to provide financial support to housing tenants.
Transfer Payments	1,188k under	Rent Allowance - 1,762k under	Finance (Transactions) Services - 1,950k under	The underspend is related to the demand for Housing Benefit for private housing tenants and is offset by an under recovery of income.

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Transfer Payments (cont)		Rent Allowance (cont)	COVID-19 - (188k) over	The overspend reflects the impact on demand for Housing Benefit as a result of the use of Bed and Breakfast by the homeless service due to COVID-19.
		Rent Rebate - (574k) over	Finance (Transactions) Services - (574k) over	This overspend reflects the demand for Housing Benefit for council housing tenants and the increased costs of overpayments and is offset by an over recovery of income.
Financing Charges	(156k) over	IT Equipment Leasing - Contract - (156k) over	IT Services - (97k) over	The overspend reflects higher than anticipated expenditure on equipment leasing.
Income	(3,450k) under recovered	<u>Non Relevant Government Grant - 177k over recovered</u>	<u>COVID-19 - 177k over recovered</u>	This relates Scottish Government COVID-19 funding for staff working in the Track and Trace service and is offset by expenditure on Employee costs.

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Income (cont)		Statutory Cost of Collection - (182k) under recovered	Finance (Transactions) Services - (182k) under recovered	The under recovery is due to a reduction in the number of cases going to the reminder stage and subsequently progressing to summary warrant. As a result, there has been a reduction in income from penalty charges.
		Rent Rebate Subsidy - 765k over recovered	Finance (Transactions) Services - 765k over recovered	This over recovery reflects the demand for Housing Benefit for council housing tenants and is offset by an overspend on Transfer Payments.
		Rent Allowance Subsidy - (1,668k) under recovered	Finance (Transactions) Services - (1,668k) under recovered	This under recovery reflects the demand for Housing Benefit for private housing tenants and is offset by an underspend on Transfer Payments.
		DWP Subsidy - (65k) under recovered	Finance (Transactions) Services - (65k) under recovered	The under recovery is due to a reduction in the Department for Work and Pensions Administration Subsidy this financial year.
		Contributions from Development Agencies - 48k over recovered	Personnel Services - 48k over recovered	The over recovery is due to additional income from Skills Development Scotland to fund Modern Apprentices.

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Income (cont)		Contributions from Other Bodies - 13k over recovered	Finance (Transactions) Services - 76k over recovered	The over recovery relates to the receipt of Payment Deduction Project (PDP) income from the Department of Work and Pensions in relation to the recovery of Housing Benefit overpayments.
			Personnel Services - (63k) under recovered	The under recovery reflects the timing of receipt of income for externally funded projects.
		ESF Grant - (29k) under recovered	Personnel Services - (52k) under recovered	The under recovery relates to the Employability Programme and is offset by a reduction in expenditure (see Payments to Other Bodies).
		Sales - General - (74k) under recovered	Personnel Services - (74k) under recovered	The under recovery reflects the loss of income experienced as a result of the closure of the Coalyard and Cafes, offset by a reduction in expenditure.
		Sales - Other Bodies - (367k) under recovered	IT Services - (367k) under recovered	The under recovery reflects lower than anticipated external income from the Caird Centre.

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Income (cont)		Fees and Charges - General - (199k) under recovered	Finance (Transactions) Services - 85k over recovered	The over recovery relates to income from rebates.
			Administration, Legal and Licensing Services - (285k) under recovered	The under recovery is mainly due to lower than anticipated income generated to date due to COVID-19.
		Fees and Charges - Other Bodies - (87k) under recovered	Communications and Strategy Services - (87k) under recovered	The under recovery reflects lower than anticipated income generated to date due to COVID-19.
		Fees and Charges - Departments of the Authority - (596k) under recovered	Communications and Strategy Services - (509k) under recovered	The under recovery reflects lower than anticipated income generated to date due to COVID-19.
			Personnel Services - (70k) under recovered	The under recovery is due to lower than anticipated recharges to date for physiotherapy, offset by a reduction in spend (see Payments to Other Bodies).

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Income (cont)		Death Registration - (52k) under recovered	Administration, Legal and Licensing Services - (52k) under recovered	The under recovery reflects the move to remote registration due to COVID. Full death extracts are now obtained on-line and the income which partially offsets this under recovery is included within the Extracts income line.
		Marriage Statutory Fees - (69k) under recovered	Administration, Legal and Licensing - (69k) under recovered	The under recovery reflects lower than anticipated income generated due to COVID-19.
		Marriages - (56k) under recovered	Administration, Legal and Licensing - (56k) under recovered	The under recovery reflects lower than anticipated income generated due to COVID-19.
		National Checking Service - (66k) under recovered	Administration, Legal and Licensing Services - (66k) under recovered	The under recovery is due to this service no longer being provided.
		Other Income - (960k) under recovered	Finance (Transactions) Services - (616k) under recovered	The under recovery mainly relates to income from the recovery of Housing Benefit Overpayment being lower than anticipated to date.

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Income (cont)		Other Income (cont)	IT Services - (185k) under recovered	The under recovery reflects the net under recovery of recharges for telephones and mobile phones, offset by a net reduction in expenditure (see Administration Costs above).
			Personnel Services - (162k) under recovered	The under recovery reflects a reduced contribution required from the Training Fund due to additional Skills Development Scotland funding received.

* The underlined variances represent new variances since the last report

Finance & Corporate Resources - Total	REVISED ANNUAL BUDGET SLC 20/21 2	PERIOD 9 VARIANCE AMOUNT	Over/ Under	PERIOD 10 VARIANCE AMOUNT	Over/ Under	PERIOD 11 VARIANCE AMOUNT	Over/ Under	PERIOD 12 ESTIMATE TO DATE	PERIOD 12 ACTUAL TO DATE	PERIOD 12 VARIANCE AMOUNT	Over/ Under
Expenditure / Income Variance Trends 2020/2021											
EMPLOYEE COSTS											
APT & C BASIC	25,040	(491)	over	(629)	over	(739)	over	22,234	23,185	(951)	over
APT & C OVERTIME	80	(456)	over	(484)	over	(506)	over	40	571	(531)	over
APT & C SUPERANNUATION	5,121	94	under	84	under	157	under	4,545	4,365	180	under
APT & C NIC	2,521	2	under	5	under	37	under	2,239	2,191	48	under
MANUAL BASIC	15	(5)	over	(4)	over	(4)	over	13	18	(5)	over
MANUAL SUPERANNUATION	0	(2)	over	(3)	over	(3)	over	0	3	(3)	over
MANUAL NIC	0	(1)	over	(1)	over	(1)	over	0	1	(1)	over
TRAVEL AND SUBSISTANCE	34	15	under	15	under	18	under	31	10	21	under
OTHER EMPLOYEE COSTS	289	216	under	192	under	201	under	139	10	129	under
PENSION INCREASES	831	(111)	over	(86)	over	(70)	over	742	767	(25)	over
EMPLOYEE COSTS	33,931	(739)	over	(911)	over	(910)	over	29,983	31,121	(1,138)	over
PROPERTY COSTS											
RATES	109	11	under	11	under	9	under	109	93	16	under
SCOTTISH WATER - METERED CHARGES	9	0		(1)	over	(1)	over	7	9	(2)	over
RENT	75	15	under	8	under	22	under	70	62	8	under
SERVICE CHARGE	2	(6)	over	(6)	over	(16)	over	2	9	(7)	over
FEU DUTIES	1	0		0		1	under	1	0	1	under
PROPERTY INSURANCE	4	(1)	over	(1)	over	0		3	4	(1)	over
SECURITY COSTS	103	11	under	2	under	(7)	over	101	101	0	
REPAIRS & MAINTENANCE - INTERNAL CONTRATOR	1	(2)	over	(2)	over	(3)	over	1	5	(4)	over
REPAIRS & MAINTENANCE - EXTERNAL CONTRATOR	2	(4)	over	(4)	over	(3)	over	2	5	(3)	over
ELECTRICITY - CONTRACT	447	46	under	(246)	over	(224)	over	373	575	(202)	over
GAS	14	3	under	9	under	9	under	12	2	10	under
FIXTURE & FITTINGS	3,202	0		0		45	under	1,432	1,365	67	under
CLEANING AND JANITORIAL SUPPLIES AND EQUIPMENT	2	0		0		0		2	2	0	
HEALTH & HYGIENE MATERIALS	105	83	under	52	under	59	under	105	39	66	under
REFUSE UPLIFT	2	0		0		0		2	2	0	
OTHER PROPERTY COSTS	18	4	under	11	under	14	under	18	4	14	under
PROPERTY COSTS	4,096	160	under	(167)	over	(95)	over	2,240	2,277	(37)	over

Finance & Corporate Resources - Total	REVISED ANNUAL BUDGET SLC 20/21 2	PERIOD 9 VARIANCE AMOUNT	Over/ Under	PERIOD 10 VARIANCE AMOUNT	Over/ Under	PERIOD 11 VARIANCE AMOUNT	Over/ Under	PERIOD 12 ESTIMATE TO DATE	PERIOD 12 ACTUAL TO DATE	PERIOD 12 VARIANCE AMOUNT	Over/ Under
Expenditure / Income Variance Trends 2020/2021											
SUPPLIES AND SERVICES											
COMPUTER EQUIPMENT PURCHASE	2,379	(164)	over	(45)	over	(128)	over	2,320	2,462	(142)	over
COMPUTER EQUIPMENT RENTAL	0	0		0		(2)	over	0	2	(2)	over
COMPUTER EQUIPMENT MAINTENANCE	2,491	(220)	over	(353)	over	(371)	over	2,391	2,760	(369)	over
I.T. EQUIPMENT MAINT - CONTRACT	648	(32)	over	(25)	over	(14)	over	634	660	(26)	over
I.T. ELECTRONIC MESSAGING	130	(2)	over	(15)	over	10	under	126	113	13	under
EQUIPMENT, APPARATUS AND TOOLS	204	44	under	34	under	37	under	181	140	41	under
ADAPTATIONS FOR CLIENTS	0	0		0		0		0	(1)	1	under
SUPPLIES FOR CLIENTS	159	(11)	over	19	under	17	under	152	128	24	under
FURNITURE - OFFICE	0	1	under	1	under	1	under	0	3	(3)	over
MATERIALS	77	1	under	4	under	(7)	over	67	67	0	
MATERIALS, APPARATUS AND EQUIPMENT	0	(3)	over	(4)	over	(4)	over	0	5	(5)	over
PUBLICATIONS, JOURNALS, NEWSPAPERS ETC.	9	2	under	3	under	1	under	7	7	0	
FOODSTUFFS - GENERAL	82	48	under	48	under	15	under	68	76	(8)	over
PROTECTIVE CLOTHING & UNIFORMS	7	(91)	over	(94)	over	(92)	over	6	100	(94)	over
OTHER SUPPLIES AND SERVICES	623	336	under	(571)	over	(543)	over	541	1,364	(823)	over
HEALTH AND SAFETY	0	(1)	over	(1)	over	(1)	over	0	1	(1)	over
CATERING - OUTWITH CONTRACT	6	3	under	3	under	4	under	5	1	4	under
OUTSOURCED MAIL	134	102	under	72	under	28	under	109	77	32	under
FREE SCHOOL MEALS - COVID 19	0	(89)	over	(610)	over	(1,153)	over	0	2,385	(2,385)	over
SUPPLIES AND SERVICES	6,949	(76)	over	(1,534)	over	(2,202)	over	6,607	10,350	(3,743)	over
TRANSPORT AND PLANT											
PURCHASE OF PLANT	25	25	under	19	under	14	under	25	0	25	under
POOL CAR CHARGES - RENTAL	23	4	under	7	under	4	under	20	15	5	under
POOL CAR CHARGES - FUEL	5	4	under	4	under	4	under	4	0	4	under
FLEET SERVICE CHARGES - VEHICLE MAINTENANCE	7	5	under	5	under	4	under	7	1	6	under
FLEET SERVICE CHARGES - LEASING	5	3	under	4	under	2	under	5	4	1	under
FLEET SERVICE CHARGES - HIRED VEHICLES	0	0		0		0		0	1	(1)	over
FLEET SERVICE CHARGES - ROAD FUND LICENCES/MOT	1	0		0		0		0	0	0	
FLEET SERVICE CHARGES - FUEL	2	1	under	1	under	1	under	2	0	2	under
FLEET SERVICE CHARGES - DRIVERS	36	1	under	0		0		34	35	(1)	over
TRANSPORT AND PLANT	104	43	under	40	under	29	under	97	56	41	under

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Expenditure / Income Variance Trends 2020/2021											
ADMINISTRATION											
PRINTING AND STATIONERY	582	69	under	147	under	139	under	541	399	142	under
TELEPHONES	1,791	52	under	49	under	183	under	1,465	1,214	251	under
MOBILE PHONES	392	(43)	over	(44)	over	(95)	over	389	446	(57)	over
ADVERTISING - RECRUITMENT	29	(15)	over	(15)	over	0		29	29	0	
ADVERTISING - OF COUNCIL SERVICE AVAILABILITY	1	0		0		0		0	0	0	
ADVERTISING - OTHER	205	63	under	79	under	64	under	176	86	90	under
POSTAGES/COURIERS	865	(32)	over	(115)	over	210	under	676	456	220	under
SMS MESSAGING	0	(3)	over	(3)	over	3	under	0	(3)	3	under
MEMBERSHIP FEES/SUBSCRIPTIONS	256	(7)	over	(10)	over	(14)	over	251	258	(7)	over
INSURANCE	139	(1)	over	(1)	over	(1)	over	139	140	(1)	over
MEDICAL COSTS	141	60	under	48	under	36	under	135	86	49	under
LEGAL EXPENSES	269	74	under	58	under	75	under	180	91	89	under
HOSPITALITY / CIVIC RECOGNITION	30	18	under	18	under	21	under	25	2	23	under
GIRO BANK AGENCY FEES	2	(5)	over	1	under	1	under	1	0	1	under
PAYPOINT AGENCY FEES	101	19	under	13	under	15	under	81	70	11	under
SECURITY UPLIFT FEES	6	2	under	3	under	2	under	4	2	2	under
OTHER ADMIN COSTS	848	(9)	over	(6)	over	(50)	over	827	899	(72)	over
MEMBERS ALLOWANCES	1,695	19	under	14	under	18	under	1,458	1,435	23	under
CONFERENCES - MEMBERS (incl associated costs)	9	6	under	7	under	7	under	8	0	8	under
CONFERENCES - OFFICIALS (incl associated costs)	9	4	under	5	under	7	under	8	1	7	under
TRAINING	1,156	32	under	50	under	47	under	764	710	54	under
VOLUNTEERS' EXPENSES	0	(4)	over	(3)	over	(4)	over	0	4	(4)	over
INTERNAL SUPPORT SERVICES ALLOCATION	42	0		0		0		0	0	0	
ADMINISTRATION	8,568	299	under	295	under	664	under	7,157	6,325	832	under
PAYMENT TO OTHER BODIES											
JOINT COMMITTEES - GENERAL	0	1	under	1	under	1	under	0	(1)	1	under
MANAGEMENT AND TECHNOLOGY TRAINING GRAN	0	(1)	over	(1)	over	(1)	over	0	1	(1)	over
YOUTH EMPLOYMENT TRAINING INITIATIVE	0	(2)	over	(2)	over	(2)	over	0	2	(2)	over
GRANTS TO VOLUNTARY ORGANISATIONS	683	126	under	142	under	151	under	653	506	147	under
PAYMENTS TO OTHER BODIES	3,656	165	under	200	under	188	under	1,398	1,259	139	under
EXTERNAL AUDIT FEES	495	(7)	over	(2)	over	(3)	over	495	518	(23)	over
BUSINESS GRANTS - COVID 19	47,719	0		0		0		45,861	45,861	0	
PRIVATE INDIVIDUALS - GENERAL	8	5	under	(94)	over	(94)	over	7	100	(93)	over
PAYMENT TO OTHER BODIES	52,561	287	under	244	under	240	under	48,414	48,246	168	under
PAYMENT TO CONTRACTORS											
PAYMENT TO PRIVATE CONTRACTOR	40	0		0		0		11	11	0	
PAYMENT TO EXTERNAL CONSULTANTS / PROFESSIONAL S	225	(7)	over	(3)	over	(1)	over	218	217	1	under
PAYMENT TO CONTRACTORS	265	(7)	over	(3)	over	(1)	over	229	228	1	under

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Expenditure / Income Variance Trends 2020/2021											
TRANSFER PAYMENTS											
RENT ALLOWANCE	28,964	1,307	under	1,489	under	1,719	under	25,561	23,799	1,762	under
RENT REBATES	41,892	(676)	over	(747)	over	(739)	over	34,995	35,569	(574)	over
TRANSFER PAYMENTS	70,856	631	under	742	under	980	under	60,556	59,368	1,188	under
FINANCING CHARGES											
LEASING CHARGES - OPERATIONAL	1	1	under	(90)	over	0		1	1	0	
I.T. EQUIPMENT LEASING-CONTRACT	1,039	(88)	over	(124)	over	(188)	over	1,032	1,188	(156)	over
FINANCING CHARGES	1,040	(87)	over	(214)	over	(188)	over	1,033	1,189	(156)	over
TOTAL EXPENDITURE	178,370	511	under	(1,508)	over	(1,483)	over	156,316	159,160	(2,844)	over
INCOME											
NON RELEVANT GOVERNMENT GRANT	(47,719)	32	over rec	32	over rec	32	over rec	(45,861)	(46,038)	177	over rec
STATUTORY ADDITIONS - COST OF COLLECTIO	(740)	(131)	under rec	(146)	under rec	(162)	under rec	(390)	(208)	(182)	under rec
RENT REBATES SUBSIDY	(37,091)	785	over rec	897	over rec	950	over rec	(30,770)	(31,535)	765	over rec
RENT ALLOWANCE SUBSIDY	(28,451)	(1,165)	under rec	(1,296)	under rec	(1,522)	under rec	(24,889)	(23,221)	(1,668)	under rec
DWP SUBSIDY	(1,268)	(102)	under rec	(110)	under rec	(106)	under rec	(1,158)	(1,093)	(65)	under rec
DHP	(169)	0		0		0		0	(28)	28	over rec
CONTRIBUTIONS FROM DEVELOPMENT AGENCIES	(120)	40	over rec	47	over rec	32	over rec	(102)	(150)	48	over rec
CONTRIBUTIONS FROM OTHER BODIES	(1,272)	(27)	under rec	(18)	under rec	(12)	under rec	(201)	(214)	13	over rec
ESF GRANT	(754)	(43)	under rec	(40)	under rec	(43)	under rec	(52)	(23)	(29)	under rec
SALES - GENERAL	(90)	(53)	under rec	(60)	under rec	(67)	under rec	(76)	(2)	(74)	under rec
SALES - OTHER BODIES	(719)	(254)	under rec	(286)	under rec	(312)	under rec	(719)	(352)	(367)	under rec
SALES - DEPARTMENTS OF THE AUTHORITY	(32)	(2)	under rec	(4)	under rec	(6)	under rec	(27)	(20)	(7)	under rec
FEES AND CHARGES - GENERAL	(4,281)	(165)	under rec	(192)	under rec	(226)	under rec	(2,983)	(2,784)	(199)	under rec
CHARGES TO HEALTH BOARDS	(38)	0		0		0		(38)	(38)	0	
FEES AND CHARGES - OTHER BODIES	(246)	(53)	under rec	(69)	under rec	(82)	under rec	(198)	(111)	(87)	under rec
FEES AND CHARGES - DEPARTMENTS OF THE AUTHORITY	(3,156)	(252)	under rec	(257)	under rec	(581)	under rec	(2,495)	(1,899)	(596)	under rec
RENTAL INCOME	(2)	(1)	under rec	(1)	under rec	(1)	under rec	(1)	0	(1)	under rec
HOME LOANS REPAYMENTS	(17)	0		0		0		0	0	0	
BIRTH REGISTRATION	(36)	(7)	under rec	(8)	under rec	(9)	under rec	(32)	(22)	(10)	under rec
DEATH REGISTRATION	(71)	(44)	under rec	(48)	under rec	(53)	under rec	(69)	(17)	(52)	under rec
MARRIAGE STATUTORY FEES	(99)	(51)	under rec	(57)	under rec	(63)	under rec	(94)	(25)	(69)	under rec
EXTRACT ISSUE	(96)	2	over rec	3	over rec	2	over rec	(81)	(88)	7	over rec
MARRIAGES	(74)	(46)	under rec	(52)	under rec	(57)	under rec	(72)	(16)	(56)	under rec
CITIZENSHIP CEREMONIES	(10)	(5)	under rec	(6)	under rec	(6)	under rec	(10)	(3)	(7)	under rec
CIVIL PARTNERSHIPS	0	0		0		6	over rec	0	(6)	6	over rec
COMMITMENT CEREMONIES	0	1	over rec	1	over rec	1	over rec	0	(1)	1	over rec
NATIONAL CHECKING SERVICE	(71)	(50)	under rec	(55)	under rec	(60)	under rec	(66)	0	(66)	under rec
OTHER INCOME	(9,210)	(434)	under rec	(554)	under rec	(723)	under rec	(7,418)	(6,458)	(960)	under rec
REALLOCATION OF CENTRAL SUPPORT COSTS	(6,603)	0		0		0		0	0	0	
REALLOCATION OF SUPPORT COSTS	(179)	0		0		0		0	0	0	
INCOME	(142,614)	(2,025)	under rec	(2,279)	under rec	(3,068)	under rec	(117,802)	(114,352)	(3,450)	under rec
NET EXPENDITURE	35,756	(1,514)	over	(3,787)	over	(4,551)	over	38,514	44,808	(6,294)	over

South Lanarkshire Council

Revenue Budget Monitoring Statement

Period Ended 26 February 2021 (No.12)

Housing and Technical Resources

Service Departments :-

Housing Services

Property Services

COVID-19

Position before Transfers to Reserves

Transfers to Reserves as at 26/02/21

Position After Transfers to Reserves at 26/02/21

Annual Budget	Forecast for Year BEFORE Transfers	Annual Forecast Variance BEFORE Transfers	Annual Forecast Variance AFTER Transfers	Budget Proportion to 26/02/21	Actual to Period 12 to 26/02/21 BEFORE Transfers	Variance to 26/02/21 BEFORE Transfers
£m	£m	£m	£m	£m	£m	£m
Housing Services	9.080	8.925	0.155	6.028	5.950	0.078 under
Property Services	6.666	7.803	(1.137)	7.777	8.855	(1.078) over
COVID-19	0.000	1.265	(1.265)	0.000	0.784	(0.784) over
Position before Transfers to Reserves	15.746	17.993	(2.247)	13.805	15.589	(1.784) over
Transfers to Reserves as at 26/02/21				0.000	0.000	0.000
Position After Transfers to Reserves at 26/02/21				13.805	15.589	(1.784) over

Housing and Technical Resources (excl HRA) Variance Analysis 2020/21 (Period 12)

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Employee Costs	1,155k under	APT&C Basic / Overtime / Superannuation / National Insurance - 1,439k under	Housing Services - 269k under Property Services - 1,170k under	The variance relates to vacancies which are actively being recruited or being held whilst service requirements are determined.
		Manual Basic / Overtime / Superannuation / National Insurance - (315k) over	Property Services - (284k) over	The variance reflects the current level of trade operatives required to meet service demands.
Property Costs	(964k) over	Rent - (240k) over	COVID-19 - (203k) over	The overspend relates to the cost for an additional temporary accommodation to meet increased demand as a result of COVID-19.
		Bed and Breakfast - (99k) over	COVID-19 - (116k) over	The overspend relates to the cost for additional temporary accommodation to meet increased demand as a result of COVID-19. This is partially offset by an over recovery of income.

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Property Costs (cont)		Security Costs - (116k) over	Property Services - (78k) over	The level of security varies depending on the current workload demands and timing of works on a wide variety of capital and revenue works. These are higher due to COVID-19 lockdown.
		<u>Repairs and Maintenance - Internal and External Contractor - (132k) over</u>	<u>COVID-19 - (119k) over</u>	This reflects the cost of additional Health and Safety measures for Housing and Property Staff and service users due to COVID.
		Rent W/o Bad Periods - (80k) over	Housing Services - 49k under	This underspend relates to a change in the profile of temporary accommodation and also better than expected collection rates for rental income.
		Fixtures and Fittings - (367k) over	Property Services - (129k) over COVID-19 - (298k) over	The Estates bad debt provision is higher than anticipated due to the level of debts experienced in Shopping Centre leases. This reflects the current demand for the various elements of Furnishing assistance for temporary accommodation provided due to COVID-19.

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Property Costs (cont)		Refuse Uplifts - 174k under	Property Services - 174k under	The level of uplifts varies depending on the current workload demands and timing of capital and revenue works. These are lower due to COVID-19 lockdown.
Supplies and Services	6,368k under	Materials - 6,278k under	Property Services - 6,315k under	The level of materials 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 lockdown.
Transport and Plant	745k under	Fleet Services Charges (All lines) - 187k under Hire of Plant / Scaffolding / Skips - 540k under	Property Services - 164k under Property Services - 540k under	The underspend reflects a reduction in fuel consumption as a result of lockdown restrictions on operatives travel. The level of hires 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 lockdown.

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Administration Costs	(49k) over	Mobile Phones - (77k) over	COVID-19 - (32k) over	The overspend reflects additional costs incurred to allow staff to work from home and to ensure customer contact access is maintained due to COVID-19 restrictions.
Payment to Other Bodies	(388k over)	Payment to Other Bodies - (309k) over	COVID-19 - (295k) over	This relates to payments to the Salvation Army and is offset by an over recovery of income.
		<u>Private Individuals - General - (100k) over</u>	<u>COVID-19 - (100k) over</u>	This reflects additional COVID-19 costs in relation to tenancy sustainment costs.
Payments to Contractors	5,359k under	Payments to Private Contractors - 5,547k under	Property Services - 5,573k under	The level of 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 lockdown.
		Payments to External Consultants - (188k) over	Property Services - (188k) over	This overspend reflects the requirement to purchase external professional services within the Projects team, to meet current service demands.

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Income	(14,005k) under recovered	Contributions from Other Bodies - (66k) under recovered	Housing - (66k) under recovered	This reflects an under recovery of one-off income to deliver specific projects with partners, including the Home Office for refugee resettlement. This is offset by a reduction expenditure.
		Fees and Charges - General - 139k over recovered	COVID-19 - 162k over recovered	The over recovery relates to income for bed and breakfast additional temporary accommodation to meet increased demand as a result of COVID-19. This partially offsets additional Property costs incurred above.
		Rental Income - 54k over recovered	Property Services - (402k) under recovered	This reflects changes to the level of rental income collectable from the portfolio.
			COVID-19 - 456k over recovered	The over recovery relates to income for the provision of additional temporary accommodation to meet increased demand as a result of COVID-19. This partially offsets additional Property and Payment to Other Bodies expenditure above.

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Income (cont)		House Rents - (176k) under recovered	Housing Services - (176k) under recovered	The majority of this under recovery relates to levels of temporary accommodation stock. A review of stock levels to match demand is ongoing.
		Recovery from Capital - (11,516k) under recovered	Property Services - (11,516k) under recovered	The level of income recovered varies depending on the current workload and the timing of a wide variety of major capital projects and is offset by a reduction in expenditure. These are lower due to COVID-19 lock down. The income to date includes the agreed recharge to the HRA and capital for the fixed costs of the Project Services.
		Recharges - Departments of the Authority - (2,376k) under recovered	Property Services - (2,376k) under recovered	The level of income recovered varies depending on the current workload and the timing of a wide variety of revenue works and is offset by a reduction in expenditure. These are lower due to COVID-19 lock down. The income to date includes the agreed recharge to the HRA and capital for the fixed costs of the Internal Property Services contractor.

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

South Lanarkshire Council

Housing & Technical Resources - Total

Expenditure / Income Variance Trends 2020/21

	REVISED ANNUAL BUDGET 2020/21	PERIOD 9 VARIANCE AMOUNT	Over/ Under	PERIOD 10 VARIANCE AMOUNT	Over/ Under	PERIOD 11 VARIANCE AMOUNT	Over/ Under	PERIOD 12 ESTIMATE TO DATE	PERIOD 12 ACTUAL TO DATE	PERIOD 12 VARIANCE AMOUNT	Over/ Under
EMPLOYEE COSTS											
APT & C BASIC	14,879	719	under	782	under	917	under	13,226	12,247	979	under
APT & C OVERTIME	187	42	under	37	under	31	under	167	136	31	under
APT & C SUPERANNUATION	2,882	209	under	228	under	253	under	2,560	2,289	271	under
APT & C NIC	1,542	114	under	126	under	149	under	1,372	1,214	158	under
MANUAL BASIC	17,165	(165)	over	(184)	over	(217)	over	15,257	15,513	(256)	over
MANUAL OVERTIME	1,056	169	under	120	under	84	under	938	882	56	under
MANUAL SUPERANNUATION	3,291	(18)	over	(19)	over	(21)	over	2,925	2,952	(27)	over
MANUAL NIC	1,709	(50)	over	(63)	over	(76)	over	1,520	1,608	(88)	over
TRAVEL AND SUBSISTANCE	26	9	under	8	under	10	under	23	13	10	under
OTHER EMPLOYEE COSTS	(27)	5	under	7	under	4	under	(24)	(32)	8	under
PENSION INCREASES	600	(5)	over	24	under	1	under	533	502	31	under
ADDITIONAL PENSION COSTS	13	(16)	over	(16)	over	(18)	over	0	18	(18)	over
EMPLOYEE COSTS	43,323	1,013	under	1,050	under	1,117	under	38,497	37,342	1,155	under

South Lanarkshire Council

Housing & Technical Resources - Total

Expenditure / Income Variance Trends 2020/21

	REVISED ANNUAL BUDGET 2020/21	PERIOD 9 VARIANCE AMOUNT	Over/ Under	PERIOD 10 VARIANCE AMOUNT	Over/ Under	PERIOD 11 VARIANCE AMOUNT	Over/ Under	PERIOD 12 ESTIMATE TO DATE	PERIOD 12 ACTUAL TO DATE	PERIOD 12 VARIANCE AMOUNT	Over/ Under
PROPERTY COSTS											
RATES	2,124	(12)	over	8	under	1	under	2,113	2,128	(15)	over
SCOTTISH WATER - UNMETERED CHARGES	12	0	-	0	-	(2)	over	10	12	(2)	over
SCOTTISH WATER - METERED CHARGES	256	(3)	over	(1)	over	17	under	217	211	6	under
RENT	1,262	(140)	over	(161)	over	(193)	over	946	1,186	(240)	over
SERVICE CHARGE	123	4	under	2	under	(9)	over	71	102	(31)	over
FACTORING CHARGES	9	0	-	0	-	1	under	3	2	1	under
OTHER ACCOMMODATION COSTS	2,578	16	under	34	under	33	under	2,473	2,440	33	under
BED AND BREAKFAST	27	(100)	over	(101)	over	(103)	over	24	123	(99)	over
PROPERTY INSURANCE	295	(8)	over	4	under	44	under	295	273	22	under
SECURITY COSTS	299	(112)	over	(106)	over	(97)	over	277	393	(116)	over
GROUND MAINTENANCE	52	(4)	over	(4)	over	(5)	over	52	57	(5)	over
GROUNDS MAINTENANCE ADDITIONAL WORKS	10	3	under	1	under	2	under	8	7	1	under
REPAIRS & MAINTENANCE - INTERNAL CONTRACTOR	2,806	(58)	over	(13)	over	(30)	over	2,203	2,281	(78)	over
LIFE CYCLE MAINTENANCE	3,828	(11)	over	(46)	over	(31)	over	3,509	3,509	0	-
REPAIRS & MAINTENANCE - EXTERNAL CONTRACTOR	380	(11)	over	2	under	4	under	306	360	(54)	over
HOUSING - RENT FREE ACCOMMODATION	0	(7)	over	(7)	over	(7)	over	0	7	(7)	over
HOUSING - RENT W/O UNLET PERIODS	667	(4)	over	(19)	over	(9)	over	624	639	(15)	over
HOUSING - RENT W/O BAD PERIODS	798	(163)	over	(100)	over	(88)	over	259	339	(80)	over
ASBESTOS	0	(4)	over	(4)	over	(4)	over	0	4	(4)	over
ELECTRICITY - CONTRACT	955	(37)	over	(44)	over	(43)	over	854	893	(39)	over
ELECTRICITY - NON CONTRACT	25	9	under	11	under	(17)	over	21	8	13	under
GAS	249	2	under	(14)	over	(17)	over	226	219	7	under
HEATING OIL	12	0	-	0	-	(1)	over	11	11	0	-
SOLID FUEL	0	(2)	over	(2)	over	(2)	over	0	2	(2)	over
FIXTURE & FITTINGS	628	(219)	over	(274)	over	(314)	over	575	942	(367)	over
JANITOR SERVICE	164	12	under	12	under	12	under	164	152	12	under
CLEANING CONTRACT	339	(6)	over	(7)	over	(35)	over	329	374	(45)	over
CLEANING OUTWITH CONTRACT	0	(3)	over	(3)	over	(3)	over	0	3	(3)	over
CLEANING MATERIALS	10	0	-	1	under	1	under	8	6	2	under
WINDOW CLEANING	3	1	under	2	under	2	under	3	1	2	under
PEST CONTROL	6	2	under	2	under	3	under	5	2	3	under
REFUSE UPLIFT	405	64	under	71	under	148	under	368	194	174	under
REMOVAL & STORAGE COSTS	46	(12)	over	(21)	over	(24)	over	40	67	(27)	over
OTHER PROPERTY COSTS	504	22	under	24	under	34	under	502	489	13	under
OFFICE ACCOM-FACILITIES MANAGEMENT	1,113	(20)	over	(20)	over	(20)	over	1,113	1,133	(20)	over
ACCOMMODATION RECHARGE TO USERS	33	(7)	over	(8)	over	(1)	over	33	37	(4)	over
PROPERTY COSTS	20,018	(808)	over	(781)	over	(753)	over	17,642	18,606	(964)	over

South Lanarkshire Council

Housing & Technical Resources - Total

Expenditure / Income Variance Trends 2020/21

	REVISED ANNUAL BUDGET 2020/21	PERIOD 9 VARIANCE AMOUNT	Over/ Under	PERIOD 10 VARIANCE AMOUNT	Over/ Under	PERIOD 11 VARIANCE AMOUNT	Over/ Under	PERIOD 12 ESTIMATE TO DATE	PERIOD 12 ACTUAL TO DATE	PERIOD 12 VARIANCE AMOUNT	Over/ Under
SUPPLIES AND SERVICES											
COMPUTER EQUIPMENT PURCHASE	471	15	under	27	under	36	under	399	356	43	under
COMPUTER EQUIPMENT MAINTENANCE	6	(8)	over	(9)	over	(8)	over	6	15	(9)	over
I.T. EQUIPMENT MAINT-CONTRACT	222	38	under	47	under	47	under	123	99	24	under
EQUIPMENT, APPARATUS AND TOOLS	46	26	under	28	under	27	under	42	13	29	under
ADAPTATIONS FOR CLIENTS	501	(10)	over	(10)	over	(11)	over	211	220	(9)	over
FURNITURE - OFFICE	0	(11)	over	(11)	over	(11)	over	0	11	(11)	over
FURNITURE - GENERAL	21	8	under	(2)	over	13	under	15	4	11	under
FURNISHINGS	0	(9)	over	(9)	over	(1)	over	0	1	(1)	over
MATERIALS	12,640	4,519	under	4,903	under	5,732	under	11,577	5,299	6,278	under
MATERIALS, APPARATUS AND EQUIPMENT	0	(2)	over	(2)	over	(2)	over	0	2	(2)	over
AUDIO VISUAL	10	5	under	6	under	7	under	8	1	7	under
PUBLICATIONS, JOURNALS, NEWSPAPERS ETC.	2	1	under	2	under	2	under	2	0	2	under
TV LICENCES - EDUCATION	1	0	-	0	-	0	-	1	1	0	-
FOODSTUFFS - GENERAL	3	0	-	0	-	0	-	1	0	1	under
PROTECTIVE CLOTHING & UNIFORMS	42	(31)	over	(31)	over	(30)	over	40	70	(30)	over
LAUNDRY COSTS	0	(2)	over	(2)	over	(2)	over	0	2	(2)	over
OTHER SUPPLIES AND SERVICES	67	34	under	28	under	29	under	62	26	36	under
HEALTH AND SAFETY	2	0	-	1	under	1	under	2	1	1	under
CATERING - CONTRACT	1	0	-	0	-	0	-	0	0	0	-
OUTSOURCED MAIL	0	(1)	over	(1)	over	(1)	over	0	1	(1)	over
DELIVERY CHARGE	0	0	-	(1)	over	(1)	over	0	1	(1)	over
BULK BUYING DISCOUNT	0	2	under	2	under	2	under	0	(2)	2	under
SUPPLIES AND SERVICES	14,035	4,574	under	4,966	under	5,829	under	12,489	6,121	6,368	under

South Lanarkshire Council

Housing & Technical Resources - Total

Expenditure / Income Variance Trends 2020/21

	REVISED ANNUAL BUDGET 2020/21	PERIOD 9 VARIANCE AMOUNT	Over/ Under	PERIOD 10 VARIANCE AMOUNT	Over/ Under	PERIOD 11 VARIANCE AMOUNT	Over/ Under	PERIOD 12 ESTIMATE TO DATE	PERIOD 12 ACTUAL TO DATE	PERIOD 12 VARIANCE AMOUNT	Over/ Under
TRANSPORT AND PLANT											
PURCHASE OF PLANT	126	(6)	over	1	under	6	under	107	92	15	under
FLEET SERVICES - FUEL	0	0	-	0	-	0	-	0	1	(1)	over
POOL CAR RECHARGE - RENTAL CHARGE	98	(2)	over	(12)	over	(10)	over	83	107	(24)	over
POOL CAR RECHARGE - FUEL	26	6	under	13	under	14	under	16	0	16	under
POOL CAR RECHARGE - ADDITIONAL CHARGES	1	0	-	1	under	1	under	1	0	1	under
OTHER TRANSPORT COSTS	7	3	under	4	under	2	under	7	4	3	under
TRANSPORT INSURANCE	44	11	under	(2)	over	(1)	over	41	40	1	under
PLANT SERVICES	7	3	under	4	under	4	under	6	1	5	under
FLEET SERVICE CHARGES VEHICLE MAINTENANCE	334	(1)	over	(1)	over	(18)	over	304	329	(25)	over
FLEET SERVICE CHARGES UNSCHEDULED LABOUR	1	1	under	1	under	1	under	1	0	1	under
FLEET SERVICE CHARGES PLANT MAINTENANCE	7	0	-	0	-	(1)	over	7	7	0	-
FLEET SERVICE CHARGES ASSET MODIFICATIONS	15	0	-	0	-	10	under	13	2	11	under
FLEET SERVICE CHARGES LEASING	1,397	2	under	2	under	2	under	1,271	1,393	(122)	over
FLEET SERVICE CHARGES HIRED VEHICLES	206	4	under	4	under	5	under	189	176	13	under
FLEET SERVICE CHARGES CONTRACT HIRE	48	3	under	4	under	4	under	16	2	14	under
FLEET SERVICE CHARGES ROAD FUND LICENCES/MOT	116	(2)	over	(2)	over	(27)	over	105	134	(29)	over
FLEET SERVICE CHARGES FUEL	787	241	under	306	under	298	under	704	380	324	under
HIRE OF EXTERNAL PLANT	257	83	under	93	under	109	under	233	118	115	under
HIRE OF SCAFFOLDING	1,077	346	under	365	under	455	under	979	439	540	under
HIRE OF SKIPS	32	(181)	over	(201)	over	(88)	over	30	145	(115)	over
PUPIL TRANSPORT - OTHER	0	(1)	over	(1)	over	(1)	over	0	1	(1)	over
TAXI CHARGES - CONTRACTED	9	1	under	3	under	3	under	7	4	3	under
TRANSPORT AND PLANT	4,595	511	under	582	under	768	under	4,120	3,375	745	under
ADMINISTRATION											
PRINTING AND STATIONERY	90	2	under	9	under	11	under	80	69	11	under
TELEPHONES	94	(16)	over	(14)	over	(15)	over	85	76	9	under
MOBILE PHONES	39	(62)	over	(62)	over	(81)	over	35	112	(77)	over
ADVERTISING - OF COUNCIL SERVICE AVAILABILITY	7	2	under	2	under	2	under	2	0	2	under
ADVERTISING - OTHER	6	2	under	2	under	4	under	5	2	3	under
POSTAGES/COURIERS	22	6	under	4	under	6	under	18	15	3	under
MEMBERSHIP FEES/SUBSCRIPTIONS	16	(8)	over	(4)	over	(4)	over	14	24	(10)	over
INSURANCE	217	9	under	4	under	14	under	201	183	18	under
MEDICAL COSTS	53	9	under	11	under	9	under	38	24	14	under
LEGAL EXPENSES	16	(9)	over	(10)	over	(10)	over	5	20	(15)	over
PETTY OUTLAYS	13	(8)	over	(7)	over	(5)	over	12	16	(4)	over
HOSPITALITY / CIVIC RECOGNITION	0	(1)	over	(1)	over	(1)	over	0	1	(1)	over
OTHER ADMIN COSTS	13	(3)	over	0	-	1	under	10	7	3	under
TRAINING	4	(5)	over	(5)	over	(5)	over	0	5	(5)	over
INTERNAL SUPPORT SERVICES ALLOCATION	457	0	-	0	-	0	-	424	424	0	-
CENTRAL ADMINISTRATION	2,749	0	-	0	-	0	-	2,499	2,499	0	-
ADMINISTRATION	3,796	(82)	over	(71)	over	(74)	over	3,428	3,477	(49)	over

South Lanarkshire Council

Housing & Technical Resources - Total

Expenditure / Income Variance Trends 2020/21

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PAYMENT TO OTHER BODIES											
OTHER COMMITTEES OF THE AUTHORITY	2,565	2	under	0	-	0	-	1,980	1,976	4	under
OTHER LOCAL AUTHORITIES	0	(1)	over	(1)	over	(1)	over	0	1	(1)	over
PAYMENTS TO OTHER BODIES	1,498	(167)	over	(218)	over	(257)	over	909	1,218	(309)	over
SUPPORTING PEOPLE INTERNAL PROVIDER	1,119	(7)	over	(7)	over	(9)	over	1,043	1,052	(9)	over
SUPPORTING PEOPLE EXTERNAL PROVIDER	702	21	under	24	under	45	under	600	555	45	under
HOUSING ADMINISTRATION	1,170	0	-	0	-	0	-	1,080	1,080	0	-
ASSISTANCE TO HOME OWNERS	1,699	(2)	over	(1)	over	(15)	over	740	758	(18)	over
PRIVATE INDIVIDUALS - GENERAL	150	0	-	0	-	0	-	91	191	(100)	over
PAYMENT TO OTHER BODIES	8,903	(154)	over	(203)	over	(237)	over	6,443	6,831	(388)	over
PAYMENT TO CONTRACTORS											
PAYMENT TO PRIVATE CONTRACTOR	18,559	5,042	under	5,068	under	5,408	under	16,120	10,573	5,547	under
PAYMENT TO EXTERNAL CONSULTANTS	231	(344)	over	(172)	over	(161)	over	204	392	(188)	over
PAYMENT TO CONTRACTORS	18,790	4,698	under	4,896	under	5,247	under	16,324	10,965	5,359	under
FINANCING CHARGES											
I.T. EQUIPMENT LEASING-CONTRACT	152	(1)	over	5	under	11	under	141	148	(7)	over
INTEREST ON REVENUE BALANCES	2	1	under	1	under	1	under	2	0	2	under
FINANCING CHARGES	154	0	-	6	under	12	under	143	148	(5)	over
TOTAL EXPENDITURE	113,614	9,752	under	10,445	under	11,909	under	99,086	86,865	12,221	under
INCOME											
CONTRIBUTIONS FROM OTHER BODIES	(429)	(48)	under rec	(36)	under rec	(58)	under rec	(342)	(276)	(66)	under rec
SALES - DEPARTMENTS OF THE AUTHORITY	(606)	(6)	under rec	(15)	under rec	(27)	under rec	(519)	(487)	(32)	under rec
FEES AND CHARGES - GENERAL	(580)	122	over rec	138	over rec	131	over rec	(437)	(576)	139	over rec
FEES AND CHARGES - DEPARTMENTS OF THE AUTHORITY	(46)	0	-	0	-	0	-	(44)	(51)	7	over rec
RENTAL INCOME	(4,515)	(68)	under rec	(81)	under rec	(49)	under rec	(4,162)	(4,216)	54	over rec
HOUSE RENTS	(5,566)	(72)	under rec	(109)	under rec	(175)	under rec	(5,227)	(5,051)	(176)	under rec
OTHER INCOME	(5,157)	(30)	under rec	(39)	under rec	(37)	under rec	(1,932)	(1,890)	(42)	under rec
REALLOCATION OF CENTRAL SUPPORT COSTS	(876)	0	-	0	-	0	-	(164)	(164)	0	-
REALLOCATION OF SUPPORT COSTS	(2,242)	(1)	under rec	(5)	under rec	10	over rec	(1,643)	(1,646)	3	over rec
RECOVERY FROM CAPITAL	(40,255)	(8,199)	under rec	(8,998)	under rec	(10,501)	under rec	(36,614)	(25,098)	(11,516)	under rec
RECHARGES - DEPARTMENTS OF THE AUTHORITY	(37,497)	(1,954)	under rec	(1,791)	under rec	(1,848)	under rec	(34,107)	(31,731)	(2,376)	under rec
MANUAL RECHARGES - DEPARTMENTS OF THE AUTHORITY	(99)	0	-	0	-	0	-	(90)	(90)	0	-
INCOME	(97,868)	(10,256)	under rec	(10,936)	under rec	(12,554)	under rec	(85,281)	(71,276)	(14,005)	under rec
NET EXPENDITURE	15,746	(504)	over	(491)	over	(645)	over	13,805	15,589	(1,784)	over

Housing and Technical Resources - HRA Variance Analysis 2020/21 (Period 12)

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Employee Costs	179k under	APT&C Basic / Overtime / Superannuation / National Insurance 136k under	HRA	The variance relates to vacancies which are being actively recruited or being held whilst service requirements are determined.
Property Costs	(175k) over	Repairs and Maintenance - Internal and External Contractor - (82k) over	HRA	The net overspend reflects a reduction in repairs and maintenance during the various periods of lockdown throughout the year, offset by an increase in demand when restrictions eased. The position includes the agreed recharge for downtime during the COVID-19 lockdown.
		Housing - Rent Free Accommodation - (87k) over	HRA	The overspend reflects the volume of discretionary rent periods awarded during the year, which is demand led.
Supplies and Services	49k under	<u>Computer Equipment Purchase - 85k under</u>	HRA	The underspend reflects a delay in the development of the new IT system due to COVID-19.

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Income	1,578k over recovered	House Rents - (1,250k) under recovered	HRA	The under recovery is due to the timing of new build completions.
		Commission - (133k) under recovered	HRA	The under recovery reflects a revision to the management of the insurance service for participants in the schemes.
		Insurance Recoveries - (211k) under recovered	HRA	This under recovery reflects the recovery of income for insurable repairs which are demand led.
		Year End Transfer to/from Balance Sheet - 1,578k over recovered	HRA	The year-end transfer to or from the balance sheet is dependent on actual final outturns. The current shortfall in income due to lockdown means that the transfer to the balance sheet may be lower than anticipated when the budget was constructed.

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

South Lanarkshire Council

Housing & Technical Resources - HRA

Expenditure / Income Variance Trends 2020/21

	REVISED ANNUAL BUDGET 2020/21	PERIOD 9 VARIANCE AMOUNT	Over/ Under	PERIOD 10 VARIANCE AMOUNT	Over/ Under	PERIOD 11 VARIANCE AMOUNT	Over/ Under	PERIOD 12 ESTIMATE TO DATE	PERIOD 12 ACTUAL TO DATE	PERIOD 12 VARIANCE AMOUNT	Over/ Under
EMPLOYEE COSTS											
APT & C BASIC	10,475	116	under	87	under	91	under	9,312	9,231	81	under
APT & C OVERTIME	79	(22)	over	(21)	over	(23)	over	70	108	(38)	over
APT & C SUPERANNUATION	1,919	27	under	23	under	26	under	1,706	1,680	26	under
APT & C NIC	985	56	under	58	under	65	under	875	808	67	under
TRAVEL AND SUBSISTANCE	44	24	under	27	under	29	under	39	6	33	under
OTHER EMPLOYEE COSTS	0	(3)	over	(3)	over	(3)	over	0	3	(3)	over
PENSION INCREASES	219	(18)	over	(2)	over	(3)	over	194	181	13	under
EMPLOYEE COSTS	13,721	180	under	169	under	182	under	12,196	12,017	179	under

South Lanarkshire Council

Housing & Technical Resources - HRA

Expenditure / Income Variance Trends 2020/21

	REVISED ANNUAL BUDGET 2020/21	PERIOD 9 VARIANCE AMOUNT	Over/ Under	PERIOD 10 VARIANCE AMOUNT	Over/ Under	PERIOD 11 VARIANCE AMOUNT	Over/ Under	PERIOD 12 ESTIMATE TO DATE	PERIOD 12 ACTUAL TO DATE	PERIOD 12 VARIANCE AMOUNT	Over/ Under
PROPERTY COSTS											
RATES	105	32	under	32	under	32	under	95	72	23	under
SCOTTISH WATER - UNMETERED CHARGES	4	(4)	over	(5)	over	(6)	over	4	10	(6)	over
SCOTTISH WATER - METERED CHARGES	8	(4)	over	(5)	over	(4)	over	7	11	(4)	over
RENT	6	6	under	6	under	6	under	6	0	6	under
SERVICE CHARGE	65	(2)	over	(2)	over	(2)	over	0	2	(2)	over
OTHER ACCOMMODATION COSTS	31	(2)	over	0	-	0	-	10	10	0	-
PROPERTY INSURANCE	923	0	-	(1)	over	(1)	over	923	924	(1)	over
SECURITY COSTS	55	24	under	28	under	32	under	46	10	36	under
GROUND MAINTENANCE	4,257	(63)	over	(132)	over	(134)	over	4,131	4,131	0	-
GROUNDS MAINTENANCE ADDITIONAL WORKS	0	(3)	over	(3)	over	(4)	over	0	4	(4)	over
REPAIRS & MAINTENANCE - INTERNAL CONTRACTOR	30,033	(240)	over	(346)	over	(423)	over	26,818	26,440	378	under
REPAIRS & MAINTENANCE - EXTERNAL CONTRACTOR	877	(221)	over	(246)	over	(328)	over	730	1,190	(460)	over
ADAPTIONS - INTERNAL CONTRACTORS	0	(3)	over	(4)	over	(4)	over	0	4	(4)	over
HOUSING - RENT FREE ACCOMMODATION	155	(67)	over	(74)	over	(76)	over	129	216	(87)	over
SOLID FUEL HEATING MAINTENANCE	0	(1)	over	(3)	over	(3)	over	0	4	(4)	over
HOUSING - RENT W/O UNLET PERIODS	2,175	16	under	4	under	18	under	2,001	1,980	21	under
HOUSING - RENT W/O BAD PERIODS	5,860	0	-	0	-	0	-	601	601	0	-
ASBESTOS	139	0	-	0	-	0	-	123	128	(5)	over
EPC	0	(1)	over	(1)	over	(2)	over	0	2	(2)	over
ELECTRICITY - CONTRACT	847	0	-	0	-	0	-	541	541	0	-
GAS	301	0	-	0	-	0	-	197	197	0	-
HEATING OIL	54	0	-	0	-	0	-	7	7	0	-
SOLID FUEL	4	4	under	4	under	5	under	3	(2)	5	under
FIXTURE & FITTINGS	58	14	under	(3)	over	(27)	over	44	91	(47)	over
JANITOR SERVICE	74	(6)	over	(6)	over	(6)	over	74	80	(6)	over
CLEANING CONTRACT	384	(7)	over	(7)	over	(9)	over	384	394	(10)	over
CLEANING OUTWITH CONTRACT	0	(1)	over	(1)	over	(1)	over	0	1	(1)	over
CLEANING MATERIALS	60	19	under	22	under	24	under	53	26	27	under
HEALTH & HYGIENE MATERIALS	0	(6)	over	(6)	over	(6)	over	0	7	(7)	over
WINDOW CLEANING	16	9	under	9	under	8	under	14	4	10	under
PEST CONTROL	122	1	under	3	under	7	under	103	93	10	under
REFUSE UPLIFT	0	(22)	over	(23)	over	(26)	over	0	28	(28)	over
REMOVAL & STORAGE COSTS	14	4	under	4	under	4	under	12	12	0	-
OTHER PROPERTY COSTS	34	(15)	over	(14)	over	(14)	over	30	43	(13)	over
PROPERTY COSTS	46,661	(539)	over	(770)	over	(940)	over	37,086	37,261	(175)	over

South Lanarkshire Council

Housing & Technical Resources - HRA

Expenditure / Income Variance Trends 2020/21

	REVISED ANNUAL BUDGET 2020/21	PERIOD 9 VARIANCE AMOUNT	Over/ Under	PERIOD 10 VARIANCE AMOUNT	Over/ Under	PERIOD 11 VARIANCE AMOUNT	Over/ Under	PERIOD 12 ESTIMATE TO DATE	PERIOD 12 ACTUAL TO DATE	PERIOD 12 VARIANCE AMOUNT	Over/ Under
SUPPLIES AND SERVICES											
COMPUTER EQUIPMENT PURCHASE	683	20	under	41	under	44	under	418	333	85	under
I.T. EQUIPMENT MAINT-CONTRACT	209	(20)	over	0	-	1	under	209	219	(10)	over
EQUIPMENT, APPARATUS AND TOOLS	13	0	-	(3)	over	(3)	over	12	14	(2)	over
AIDS FOR CLIENTS	0	(2)	over	(2)	over	(2)	over	0	2	(2)	over
FURNITURE - OFFICE	10	4	under	5	under	5	under	9	3	6	under
FURNITURE - GENERAL	0	(1)	over	(8)	over	(8)	over	0	9	(9)	over
FURNISHINGS	0	(2)	over	(2)	over	(2)	over	0	2	(2)	over
MATERIALS	0	(24)	over	0	-	(2)	over	0	9	(9)	over
MATERIALS, APPARATUS AND EQUIPMENT	0	(1)	over	(1)	over	(1)	over	0	1	(1)	over
FOODSTUFFS - GENERAL	6	4	under	4	under	0	-	5	0	5	under
PROTECTIVE CLOTHING & UNIFORMS	12	3	under	3	under	4	under	11	6	5	under
LAUNDRY COSTS	16	7	under	9	under	11	under	14	2	12	under
OTHER SUPPLIES AND SERVICES	32	(8)	over	(9)	over	(8)	over	29	37	(8)	over
HEALTH AND SAFETY	15	9	under	10	under	11	under	13	1	12	under
CATERING - OUTWITH CONTRACT	0	(6)	over	(6)	over	(6)	over	0	6	(6)	over
OUTSOURCED MAIL	0	(8)	over	(8)	over	(22)	over	0	27	(27)	over
SUPPLIES AND SERVICES	996	(25)	over	33	under	22	under	720	671	49	under
TRANSPORT AND PLANT											
POOL CAR RECHARGE - RENTAL CHARGE	26	(10)	over	(12)	over	(7)	over	22	36	(14)	over
POOL CAR RECHARGE - FUEL	6	4	under	4	under	6	under	5	0	5	under
POOL CAR RECHARGE - ADDITIONAL CHARGES	1	1	under	1	under	1	under	1	0	1	under
FLEET SERVICE CHARGES VEHICLE MAINTENANCE	23	0	-	0	-	(2)	over	19	15	4	under
FLEET SERVICE CHARGES UNSCHEDULED LABOUR	1	0	-	0	-	0	-	1	0	1	under
FLEET SERVICE CHARGES ASSET MODIFICATIONS	0	0	-	0	-	(1)	over	0	1	(1)	over
FLEET SERVICE CHARGES LEASING	71	1	under	0	-	0	-	60	97	(37)	over
FLEET SERVICE CHARGES HIRED VEHICLES	34	3	under	0	-	2	under	29	0	29	under
FLEET SERVICE CHARGES ROAD FUND LICENCES/MOT	8	0	-	0	-	(2)	over	7	6	1	under
FLEET SERVICE CHARGES FUEL	21	5	under	5	under	5	under	18	10	8	under
HIRE OF SKIPS	0	(1)	over	(1)	over	(1)	over	0	1	(1)	over
STORAGE	4	3	under	0	-	0	-	4	0	4	under
PUPIL TRANSPORT - OTHER	0	(1)	over	(1)	over	(1)	over	0	1	(1)	over
TAXI CHARGES - CONTRACTED	0	(2)	over	(2)	over	(2)	over	0	2	(2)	over
TRANSPORT AND PLANT	195	3	under	(6)	over	(2)	over	166	169	(3)	over

South Lanarkshire Council

Housing & Technical Resources - HRA

Expenditure / Income Variance Trends 2020/21

	REVISED ANNUAL BUDGET 2020/21	PERIOD 9 VARIANCE AMOUNT	Over/ Under	PERIOD 10 VARIANCE AMOUNT	Over/ Under	PERIOD 11 VARIANCE AMOUNT	Over/ Under	PERIOD 12 ESTIMATE TO DATE	PERIOD 12 ACTUAL TO DATE	PERIOD 12 VARIANCE AMOUNT	Over/ Under
ADMINISTRATION											
PRINTING AND STATIONERY	61	(33)	over	(30)	over	(33)	over	54	100	(46)	over
BULK PRINTING	53	0	-	0	-	4	under	45	36	9	under
TELEPHONES	84	1	under	6	under	2	under	66	68	(2)	over
MOBILE PHONES	27	(38)	over	(38)	over	(35)	over	27	76	(49)	over
ADVERTISING - OF COUNCIL SERVICE AVAILABILITY	22	0	-	0	-	0	-	0	0	0	-
ADVERTISING - OTHER	12	8	under	9	under	10	under	11	0	11	under
POSTAGES/COURIERS	132	38	under	25	under	31	under	117	78	39	under
SMS MESSAGING	0	(2)	over	(2)	over	(4)	over	0	4	(4)	over
MEMBERSHIP FEES/SUBSCRIPTIONS	38	(1)	over	(1)	over	(1)	over	33	37	(4)	over
MEDICAL COSTS	25	5	under	6	under	6	under	22	15	7	under
LEGAL EXPENSES	61	36	under	40	under	45	under	22	3	19	under
PETTY OUTLAYS	4	0	-	0	-	0	-	4	4	0	-
GIRO BANK AGENCY FEES	9	6	under	7	under	7	under	8	0	8	under
PAYPOINT AGENCY FEES	49	6	under	6	under	3	under	43	36	7	under
INTERNET AGENCY FEES	6	4	under	4	under	5	under	5	0	5	under
OTHER ADMIN COSTS	15	(24)	over	(31)	over	(37)	over	14	15	(1)	over
CONFERENCES - OFFICIALS	7	5	under	5	under	6	under	6	0	6	under
TRAINING	0	(3)	over	(3)	over	(3)	over	0	3	(3)	over
INTERNAL SUPPORT SERVICES ALLOCATION	5,039	0	-	0	-	0	-	3,810	3,810	0	-
ADMINISTRATION	5,644	8	under	3	under	6	under	4,287	4,285	2	under
PAYMENT TO OTHER BODIES											
OTHER COMMITTEES OF THE AUTHORITY	3,110	(1)	over	(1)	over	(1)	over	2,828	2,829	(1)	over
GRANTS TO VOLUNTARY ORGANISATIONS	3	0	-	0	-	0	-	0	0	0	-
PAYMENTS TO VOLUNTARY ORGANISATIONS	31	0	-	5	under	7	under	26	19	7	under
PAYMENTS TO OTHER BODIES	32	0	-	0	-	0	-	0	0	0	-
PAYMENT TO OTHER BODIES	3,176	(1)	over	4	under	6	under	2,854	2,848	6	under
PAYMENT TO CONTRACTORS											
PAYMENT TO PRIVATE CONTRACTOR	80	(27)	over	(10)	over	(16)	over	69	80	(11)	over
PAYMENT TO EXTERNAL CONSULTANTS	20	1	under	2	under	1	under	20	14	6	under
PAYMENT TO CONTRACTORS	100	(26)	over	(8)	over	(15)	over	89	94	(5)	over

South Lanarkshire Council

Housing & Technical Resources - HRA

Expenditure / Income Variance Trends 2020/21

	REVISED ANNUAL BUDGET 2020/21	PERIOD 9 VARIANCE AMOUNT	Over/ Under	PERIOD 10 VARIANCE AMOUNT	Over/ Under	PERIOD 11 VARIANCE AMOUNT	Over/ Under	PERIOD 12 ESTIMATE TO DATE	PERIOD 12 ACTUAL TO DATE	PERIOD 12 VARIANCE AMOUNT	Over/ Under
FINANCING CHARGES											
INTEREST-DEBT CHARGES	15,589	0	-	0	-	0	-	11,788	11,788	0	-
I.T. EQUIPMENT LEASING-CONTRACT	67	1	under	(1)	over	0	-	67	77	(10)	over
CFCR	18,134	0	-	0	-	0	-	18,134	18,134	0	-
INTEREST ON REVENUE BALANCES	(67)	0	-	0	-	0	-	0	0	0	-
FINANCING CHARGES	33,723	1	under	(1)	over	0	-	29,989	29,999	(10)	over
TOTAL EXPENDITURE	104,216	(399)	over	(576)	over	(741)	over	87,387	87,344	43	under
INCOME											
CONTRIBUTIONS FROM OTHER BODIES	0	0	-	0	-	0	-	0	(10)	10	over rec
SALES - DEPARTMENTS OF THE AUTHORITY	(1,169)	0	-	0	-	0	-	(1,080)	(1,080)	0	-
FEES AND CHARGES - GENERAL	(4,523)	0	-	0	-	0	-	(1,826)	(1,826)	0	-
RENTAL INCOME	(460)	0	-	0	-	0	-	0	0	0	-
HOUSE RENTS	(95,717)	(954)	under rec	(1,069)	under rec	(1,142)	under rec	(79,764)	(78,514)	(1,250)	under rec
LOCK UP RENTS	(2,524)	(18)	under rec	(27)	under rec	(37)	under rec	(2,524)	(2,487)	(37)	under rec
COMMISSION	(216)	0	-	0	-	(119)	under rec	(133)	0	(133)	under rec
INSURANCE RECOVERIES	(250)	(160)	under rec	(179)	under rec	(192)	under rec	(227)	(16)	(211)	under rec
OTHER INCOME	(2,058)	0	-	0	-	0	-	(1,103)	(1,103)	0	-
REALLOCATION OF SUPPORT COSTS	(717)	0	-	0	-	0	-	(707)	(707)	0	-
YEAR END T/FER TO BALANCE SHEET	3,418	(263)	under rec	1,851	over rec	2,231	over rec	2,322	744	1,578	over rec
INCOME	(104,216)	399	over rec	576	over rec	741	over rec	(85,042)	(84,999)	(43)	under rec
NET EXPENDITURE	0	0	-	0	-	0	-	2,345	2,345	0	-

South Lanarkshire Council

Revenue Budget Monitoring Statement

Period Ended 26 February 2021 (No.12)

Social Work Resources

Service Departments :-	Annual Budget	Forecast for Year BEFORE Transfers	Annual Forecast Variance BEFORE Transfers	Annual Forecast Variance AFTER Transfers	Budget Proportion to 26/02/21	Actual to Period 12 to 26/02/21 BEFORE Transfers	Variance to 26/02/21 BEFORE Transfers
	£m	£m	£m	£m	£m	£m	£m
Performance and Support	8.056	7.756	0.300	0.300	7.684	7.451	0.233 under
Children and Families	36.449	36.757	(0.308)	(0.308)	32.363	32.560	(0.197) over
Adults and Older People	127.134	127.177	(0.043)	(0.043)	107.722	107.785	(0.063) over
Justice and Substance Misuse	1.520	1.478	0.042	0.042	0.944	0.914	0.030 under
COVID-19	0.000	0.370	(0.370)	(0.370)	0.000	0.312	(0.312) over
Position before Transfers to Reserves	173.159	173.538	(0.379)	(0.379)	148.713	149.022	(0.309) over
Transfers to Reserves as at 26/02/21					0.000	0.000	0.000
Position After Transfers to Reserves at 26/02/21					148.713	149.022	(0.309) over

Social Work Resources Variance Analysis 2020/21 (Period 12)

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Employee Costs	(3,682k) over	Admin and Clerical Staff - (14k) over	Children and Families - 62k under	This is a result of vacancies which are actively being recruited.
			Adults and Older People - 52k under	
		Managerial Support Specialist - (745k) over	Justice - 107k under	These are the staff costs in relation to the management of queues at pharmacies and also the Shielding support helpline due to COVID-19.
			COVID 19 - (253k) over	
			Adults and Older People - (891k) over	The overspend is a result of turnover being less than anticipated to date and additional posts to meet service improvements within Home Care.
			Children and Families - 169k under	
			Justice - 90k under	This underspend is being used to manage the overspend in Care Staff costs below.
			COVID 19 - (146k) over	This is a result of vacancies which are actively being recruited.
				This overspend is due to additional costs being incurred in the response to COVID-19.

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Employee Costs (cont)		Basic Grade Social Workers - 249k under	Adults and Older People - 335k under	This is a result of vacancies which are actively being recruited.
			Justice - (57k) over	The overspend is a result of turnover being less than anticipated to date.
		Hospital Social Workers - 172k under	Adults and Older People - 172k under	This underspend relates to vacancies and is offset by an under recovery of income.
		Care Staff - (260k) over	Children and Families - (178k) over	This is the net position as a result of overtime being incurred to cover shifts for vacancies to ensure adequate staffing levels are maintained within the Childrens' Houses.
			Adults and Older People - 1,136k under	The underspend in care staff is non-recurring and is a result of a timing difference between the decommissioning of existing residential facilities and the opening of the new replacement facility.
			COVID-19 - (1,218k) over	These costs relate to the response to COVID-19 to maintain existing service delivery and to support hospital discharge.

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Employee Costs (cont)		Home Carers - (3,062k) over	Adults and Older People - (1,388k) over	The overspend is a result of Home Care recruitment for future vacancies to maintain staffing levels and also expenditure on overtime to meet service requirements.
			COVID-19 - (1,674k) over	These costs relate to additional staffing costs in the response to COVID-19 to maintain existing service delivery.
Property Costs	(659k) over	Security Costs - (104k) over	Adults and Older People - (56k) over	The overspend relates to costs for Kirkton and McWhirters which are non-operational buildings and also for temporary security measures for residential homes as a result of break-ins across care homes in Lanarkshire.
			COVID-19 - (49k) over	The overspend reflects the costs of security measures put in place at the Personal Protective Equipment (PPE) hub.
		Repairs and Maintenance - Internal Contractor - (447k) over	COVID-19 - (439k) over	This is the cost of operating the PPE hub and the deliveries of PPE to all care providers in South Lanarkshire.

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Property Costs (cont)		Gas - 106k under	Adults and Older People - 92k under	The underspend reflects the reduction in consumption as a result of the current closure of adult and older day care facilities.
		Cleaning and Janitorial Supplies and Equipment - (59k) over	COVID-19 - (94k) over	These costs relate to expenditure on hygiene products in response to COVID-19.
		Health and Hygiene Materials - (149k) over	Adults and Older People - (81k) over	This overspend relates to washroom supplies across all residential and day care establishments.
			COVID-19 - (65k) over	This reflects costs incurred in respect of health and hygiene products including sanitiser due to COVID-19.
Supplies and Services	(674k) over	Computer Equipment Purchase - (346k) over	Performance and Support - (52k) over	This overspend reflects Social Work's share of the costs associated with the Council's computerised EDRMS filing system.
			Adults and Older People - (301k) over	This overspend relates to the license costs associated with the new home care scheduling system.

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Supplies and Services (cont)		Aids and Adaptations - 548k under	Adults and Older People - 580k under	This underspend is attributable to a reduction in adaptations which has been impacted by COVID-19.
		Supplies for Clients - 157k under	Children and Families - 115k under	This is a demand led line and expenditure has been lower than anticipated due to COVID-19.
		Protective Clothing and Uniforms - (1,115k) over	Adults and Older People - 87k under	This underspend reflects current demand within the Home Care service.
			COVID-19 - (1,201k) over	These costs relate to the additional requirement for Personal Protective Equipment (PPE) in responding to COVID-19.
		Catering - Contract - 59k under	Adults and Older People - 96k under	There is an underspend as a consequence of building based day services currently not operating during the COVID-19 pandemic.
			COVID-19 - (37k) over	This expenditure is due to the provision of a meal service during the COVID-19 pandemic.

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Transport and Plant	106k under	Pool Car Charges - Rental - (91k) over	COVID 19 - (56k) over	This is the costs associated with staff travelling separately due to COVID-19 mainly within Home Care.
		Other Transport Costs - 268k under	Children and Families - 148k under	This reflects the current commitments in respect of transporting children to and from school or respite, which is demand led.
			Adults and Older People - 129k under	This reflects the current demand in respect of transporting adults to day care.
			Adults and Older People - (74k) over	This overspend relates to leasing charges for vehicles within Home Care required to deliver the service.
		Fleet Service Charges - Fuel - 146k under	Adults and Older People - 113k under	The temporary closure of day care centres means there has been a reduction in the number of buses required, resulting in a reduction in fuel charges.
		Fleet Service Charges - Drivers - (124k) over	Performance and Support - 36k under	There is an underspend in drivers charges as a result of voluntary clubs currently being suspended.

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Transport and Plant (cont)		Fleet Service Charges - Drivers (cont)	Adults and Older People - (160k) over	The overspend is due a delay in the implementation of the 2020/2021 savings due to COVID-19.
Administration Costs	15k under	Mobile Phones - (69k) over	Adults and Older People - (36k) over	This overspend mainly relates to costs for the Home Care Service.
		Medical Costs - (91k) over	COVID-19 - (60k) over	This overspend relates to the cost of medical equipment e.g. thermometers.
		Legal Expenses - 116k under	Children and Families - 69k under	This reflects the level of demand in relation to adoption cases where the adoption is contested and also fees incurred to support the proposed placements.
			Adults and Older People - 47k under	As a result of the ongoing pandemic the level of legal costs have reduced mainly in relation to AWI and guardianship orders.
Payment to Other Bodies	14k under	Payment to Voluntary Organisations - (127k) over	Adults and Older People - 309k under	The underspend is due to some services not been delivered due to the pandemic.

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Payment to Other Bodies (cont)		Payment to Voluntary Organisations	Justice - (40k) over	This is in relation to the costs to deliver the Caledonian programme for the Women and Children project.
			COVID-19 - (458k) over	This expenditure relates to additional support to Carers during COVID-19.
		Payments to Other Bodies - 207k under	Children and Families - 263k under	This relates to an underspend in relation to Holiday and Play Clubs, where services have not been able to operate due to COVID-19 and also the incorporation of funding for Mental Health and Wellbeing.
			Justice - (68k) over	The overspend reflects the service being delivered either to prevent or support service users' release from prison in order to allow their transition into the community.
		Private Individuals - General - 183k under	Children and Families - 202k under	This reflects the current commitment within Supported Carers and the Short Breaks Service and will assist in managing overspends elsewhere in the Service.

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Payment to Other Bodies (cont)		Social Work - Foster Parents - (319k) over	Children and Families - (312k) over	This overspend is a result of the continuing use of external foster placements arising from permanent fostering placements for children and young people.
Payments to Contractors	(12,790k) over	Long Term Care - (1,529k) over	Children and Families - (230k) over	The overspend reflects the current demand for external school placements including those with additional support needs.
			COVID-19 - (1,299k) over	This expenditure relates to care home placements during the COVID-19 pandemic.
		Home Care - (2,316k) over	Adults and Older People - (955k) over	This overspend reflects the current demand for the external home care service.
			COVID-19 - (1,356k) over	These costs relate to the response to COVID-19 to maintain existing service delivery.
		Home Support - 60k under	Adults and Older People - 60k under	This underspend reflects the current demand for the supported living service.

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Payments to Contractors (cont)		Day Related Activities incl Residential Placements - (9,041k) over	Children and Families - (1,051k) over COVID-19 - (7,995k) over	This overspend is a result of the increased requirement for children's residential school and secure placements. This cost represents the additional costs being incurred by external providers in their response to COVID. It consists of additional staffing, PPE costs, and sustainability payments including under occupancy in care homes.
Income	17,298k over recovered	Non-Relevant Government Grant - (93k) under recovered Fees and Charges - General - (522k) under recovered	Adults and Older People - (93k) under recovered Adults and Older People - (522k) under recovered	This under recovery of income is offset by an underspend in Hospital Social Workers. 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.

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Income (cont)		Fees and Charges - Other Local Authorities - (157k) under recovered	Adults and Older People - (161k) under recovered	In responding to COVID-19, 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.
		Charges to Health Boards - 17,729k over recovered	Adults and Older People - 1,284k over recovered	This over recovery is offsetting the non-achievement of savings and loss of income as a result of the response to COVID-19.
			COVID-19 - 16,441k over recovered	This over recovery of income is currently offsetting the expenditure incurred in response to COVID-19.
		Other Income - 370k over recovered	Children and Families - 361k over recovered	This is in relation to the recovery of costs from the Home Office for services provided to unaccompanied asylum-seeking children in South Lanarkshire children's care facilities.

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

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EMPLOYEE COSTS											
ADMIN & CLERICAL STAFF - APT&C BASIC	4,571	(59)	over	(46)	over	(5)	over	4,064	4,065	(1)	over
ADMIN & CLERICAL STAFF - APT&C OVERTIME	0	(14)	over	(14)	over	(14)	over	0	14	(14)	over
ADMIN & CLERICAL STAFF - APT&C SUPERANNUATION	800	2	under	3	under	7	under	711	702	9	under
ADMIN & CLERICAL STAFF - APT&C NIC	307	(8)	over	(8)	over	(8)	over	273	281	(8)	over
MANAGERIAL SUPPORT SPECIALIST STAFF BASIC	17,429	(346)	over	(351)	over	(406)	over	15,445	15,861	(416)	over
MANAGERIAL SUPPORT SPECIALIST STAFF OVERTIME	49	(110)	over	(122)	over	(132)	over	36	187	(151)	over
MANAGERIAL SUPPORT SPECIALIST STAFF SUPERANNUATION	3,176	(95)	over	(94)	over	(97)	over	2,814	2,911	(97)	over
MANAGERIAL SUPPORT SPECIALIST STAFF NIC	1,750	(67)	over	(68)	over	(75)	over	1,551	1,632	(81)	over
BASIC GRADE SOCIAL WORKERS BASIC	11,467	249	under	271	under	263	under	10,194	9,936	258	under
BASIC GRADE SOCIAL WORKERS OVERTIME	44	(10)	over	(11)	over	(13)	over	31	38	(7)	over
BASIC GRADE SOCIAL WORKERS SUPERANNUATION	2,054	(20)	over	(20)	over	(22)	over	1,825	1,847	(22)	over
BASIC GRADE SOCIAL WORKERS NIC	1,177	21	under	22	under	21	under	1,047	1,027	20	under
HOSPITAL SOCIAL WORKERS BASIC	255	108	under	120	under	124	under	227	94	133	under
HOSPITAL SOCIAL WORKERS SUPERANNUATION	49	20	under	23	under	24	under	44	18	26	under
HOSPITAL SOCIAL WORKERS NIC	25	11	under	12	under	12	under	23	10	13	under
INSTRUCTORS BASIC	1,457	(22)	over	(17)	over	(16)	over	1,295	1,306	(11)	over
INSTRUCTORS OVERTIME	0	(6)	over	(7)	over	(8)	over	0	8	(8)	over
INSTRUCTORS SUPERANNUATION	248	(19)	over	(20)	over	(20)	over	220	241	(21)	over
INSTRUCTORS NIC	124	(2)	over	(3)	over	(2)	over	110	113	(3)	over
CARE STAFF - APT&C BASIC	17,511	367	under	428	under	514	under	15,578	15,003	575	under
CARE STAFF - APT&C OVERTIME	363	(642)	over	(686)	over	(741)	over	270	1,119	(849)	over
CARE STAFF - APT&C SUPERANNUATION	3,061	35	under	37	under	51	under	2,720	2,666	54	under
CARE STAFF - APT&C NIC	1,439	(18)	over	(23)	over	(30)	over	1,278	1,318	(40)	over
HOME CARERS BASIC	17,777	(1,139)	over	(1,230)	over	(1,550)	over	15,802	17,485	(1,683)	over
HOME CARERS OVERTIME	857	(565)	over	(740)	over	(824)	over	635	1,726	(1,091)	over
HOME CARERS SUPERANNUATION	3,192	(135)	over	(150)	over	(164)	over	2,837	3,015	(178)	over
HOME CARERS NIC	1,490	(51)	over	(61)	over	(74)	over	1,324	1,434	(110)	over
TRAVEL AND SUBSISTENCE	376	40	under	40	under	48	under	288	233	55	under
OTHER EMPLOYEE COSTS	342	13	under	19	under	22	under	287	261	26	under
PENSION INCREASES	339	(8)	over	(10)	over	(11)	over	301	311	(10)	over
ADDITIONAL PENSION COSTS	0	(43)	over	(49)	over	(49)	over	0	50	(50)	over
EMPLOYEE COSTS	91,729	(2,513)	over	(2,755)	over	(3,175)	over	81,230	84,912	(3,682)	over

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PROPERTY COSTS											
RATES	392	7	under	6	under	8	under	379	368	11	under
SCOTTISH WATER - UNMETERED CHARGES	41	4	under	7	under	3	under	34	32	2	under
SCOTTISH WATER - METERED CHARGES	161	(3)	over	(2)	over	(3)	over	137	139	(2)	over
RENT	427	7	under	2	under	2	under	395	399	(4)	over
SERVICE CHARGE	0	0		(1)	over	(2)	over	0	11	(11)	over
PROPERTY INSURANCE	31	0		1	under	0		26	30	(4)	over
SECURITY COSTS	166	(91)	over	(112)	over	(95)	over	132	236	(104)	over
GROUND MAINTENANCE	3	1	under	1	under	1	under	3	2	1	under
REPAIRS & MAINTENANCE - INTERNAL CONTRACTOR	0	(10)	over	(336)	over	(426)	over	0	447	(447)	over
REPAIRS & MAINTENANCE - EXTERNAL CONTRACTOR	49	(8)	over	(20)	over	(29)	over	42	49	(7)	over
HOUSING - RENT FREE ACCOMMODATION	0	0		0		0		0	7	(7)	over
GAS MAINTENANCE COSTS	0	0		0		(1)	over	0	0	0	
GAS HEATING LEASE COSTS	0	(2)	over	(5)	over	(5)	over	0	5	(5)	over
ELECTRICITY - CONTRACT	449	12	under	10	under	20	under	400	388	12	under
GAS	352	76	under	86	under	93	under	319	213	106	under
FIXTURE & FITTINGS	0	(5)	over	(5)	over	(5)	over	0	5	(5)	over
JANITOR SERVICE	36	(2)	over	(2)	over	(2)	over	36	38	(2)	over
CLEANING CONTRACT	276	(8)	over	(8)	over	(9)	over	276	287	(11)	over
CLEANING AND JANITORIAL SUPPLIES AND EQUIPMENT	114	(63)	over	(66)	over	(64)	over	99	158	(59)	over
HEALTH & HYGIENE MATERIALS	3	(72)	over	(119)	over	(133)	over	2	151	(149)	over
WINDOW CLEANING	12	5	under	6	under	7	under	10	3	7	under
PEST CONTROL	1	0		0		0		0	0	0	
REFUSE UPLIFT	35	3	under	3	under	5	under	32	28	4	under
OTHER PROPERTY COSTS	105	2	under	7	under	5	under	87	72	15	under
PROPERTY COSTS	2,653	(147)	over	(547)	over	(630)	over	2,409	3,068	(659)	over

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SUPPLIES AND SERVICES											
COMPUTER EQUIPMENT PURCHASE	182	(280)	over	(261)	over	(288)	over	155	501	(346)	over
COMPUTER EQUIPMENT MAINTENANCE	87	11	under	13	under	14	under	80	64	16	under
I.T. EQUIPMENT MAINT-CONTRACT	196	3	under	(2)	over	5	under	196	183	13	under
I.T. ELECTRONIC MESSAGING	246	(12)	over	(14)	over	(24)	over	246	261	(15)	over
EQUIPMENT, APPARATUS AND TOOLS	150	39	under	35	under	36	under	127	86	41	under
SMALL TOOLS	2	(1)	over	(1)	over	(1)	over	1	2	(1)	over
AIDS & ADAPTIONS	2,775	407	under	466	under	530	under	2,166	1,618	548	under
SUPPLIES FOR CLIENTS	610	133	under	142	under	154	under	566	409	157	under
FURNITURE - OFFICE	2	(5)	over	(4)	over	(4)	over	2	12	(10)	over
FURNITURE - GENERAL	0	(18)	over	(19)	over	(21)	over	0	35	(35)	over
FURNISHINGS (INCL. CROCKERY & LINEN)	23	(3)	over	(2)	over	(1)	over	19	20	(1)	over
MATERIALS	11	(4)	over	(5)	over	1	under	10	9	1	under
MATERIALS, APPARATUS AND EQUIPMENT	0	(15)	over	(18)	over	(17)	over	0	17	(17)	over
PUBLICATIONS, JOURNALS, NEWSPAPERS ETC	0	(5)	over	(5)	over	(6)	over	0	7	(7)	over
PROVISIONS - GENERAL	164	39	under	40	under	20	under	138	119	19	under
FOOD PURCHASES WITHIN CONTRACT SERVICE	440	(20)	over	(17)	over	5	under	380	393	(13)	over
BEVERAGES	47	0		1	under	1	under	40	37	3	under
SCHOOL MILK	52	18	under	21	under	23	under	45	19	26	under
PROTECTIVE CLOTHING & UNIFORMS	216	(1,011)	over	(1,011)	over	(1,120)	over	182	1,297	(1,115)	over
LAUNDRY COSTS	5	(10)	over	(10)	over	(10)	over	4	15	(11)	over
OTHER SUPPLIES AND SERVICES	53	6	under	12	under	14	under	43	31	12	under
CATERING - CONTRACT	422	34	under	42	under	52	under	422	363	59	under
CATERING - OUTWITH CONTRACT	94	(6)	over	(3)	over	0		78	73	5	under
ARTIST FEES / PERFORMING ARTS / ENTERTAINMENT	0	0		0		0		0	3	(3)	over
SUPPLIES AND SERVICES	5,777	(700)	over	(600)	over	(637)	over	4,900	5,574	(674)	over
TRANSPORT AND PLANT											
POOL CAR CHARGES-RENTAL	126	(42)	over	(48)	over	(112)	over	117	208	(91)	over
POOL CAR CHARGES-FUEL	43	5	under	6	under	9	under	40	34	6	under
POOL CAR CHARGES-ADDITIONAL COSTS	8	1	under	1	under	2	under	7	4	3	under
OTHER TRANSPORT COSTS	807	236	under	260	under	286	under	655	387	268	under
INSURANCE	24	3	under	3	under	3	under	24	21	3	under
FLEET SERVICE CHARGES - VEHICLE MAINTENANCE	69	(9)	over	(6)	over	(13)	over	64	78	(14)	over
FLEET SERVICE CHARGES - UNSCHEDULED LABOUR	0	(2)	over	(2)	over	(2)	over	0	2	(2)	over
FLEET SERVICE CHARGES - ASSET MODIFICATIONS	0	(3)	over	(3)	over	(3)	over	0	3	(3)	over
FLEET SERVICE CHARGES - LEASING	316	(42)	over	(58)	over	(76)	over	296	389	(93)	over
FLEET SERVICE CHARGES - HIRED VEHICLES	24	7	under	10	under	5	under	20	15	5	under
FLEET SERVICE CHARGES - CONTRACT HIRE	7	3	under	4	under	4	under	5	0	5	under
FLEET SERVICE CHARGES - ROAD FUND LICENCES/MOT	29	(5)	over	(3)	over	(1)	over	29	38	(9)	over
FLEET SERVICE CHARGES - FUEL	337	105	under	128	under	132	under	297	151	146	under
FLEET SERVICE CHARGES - DRIVERS	2,520	(90)	over	(101)	over	(112)	over	2,513	2,637	(124)	over
HIRE OF EXTERNAL VEHICLES	7	4	under	5	under	5	under	6	0	6	under
HIRE OF SKIPS	0	0		(1)	over	(1)	over	0	0	0	
TRANSPORT AND PLANT	4,317	171	under	195	under	126	under	4,073	3,967	106	under

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ADMINISTRATION											
PRINTING AND STATIONERY	169	13	under	19	under	21	under	141	133	8	under
TELEPHONES	210	(2)	over	0		7	under	197	184	13	under
MOBILE PHONES	291	(61)	over	(63)	over	(55)	over	265	334	(69)	over
ADVERTISING - RECRUITMENT	4	0		0		0		0	0	0	
ADVERTISING - OTHER	33	13	under	16	under	17	under	27	8	19	under
POSTAGES/COURIERS	98	32	under	32	under	36	under	90	53	37	under
MEMBERSHIP FEES/SUBSCRIPTIONS	43	(10)	over	(10)	over	(11)	over	42	54	(12)	over
INSURANCE	70	0		0		0		70	70	0	
MEDICAL COSTS	27	(42)	over	(54)	over	(87)	over	22	113	(91)	over
LEGAL EXPENSES	268	87	under	97	under	103	under	226	110	116	under
HOSPITALITY / CIVIC RECOGNITION	1	(2)	over	(4)	over	(4)	over	1	6	(5)	over
OTHER ADMIN COSTS	41	(1)	over	(2)	over	(1)	over	12	18	(6)	over
CONFERENCES - OFFICIALS (incl associated costs)	10	6	under	7	under	8	under	8	0	8	under
TRAINING	28	4	under	6	under	(5)	over	24	27	(3)	over
INTERNAL SUPPORT SERVICES ALLOCATION	403	0		0		0		0	0	0	
ADMINISTRATION	1,696	37	under	44	under	29	under	1,125	1,110	15	under
PAYMENT TO OTHER BODIES											
OTHER COMMITTEES OF THE AUTHORITY	159	10	under	16	under	16	under	157	136	21	under
OTHER LOCAL AUTHORITIES	35	4	under	5	under	6	under	33	27	6	under
GRANTS TO VOLUNTARY ORGANISATIONS	23	0		0		0		12	12	0	
PAYMENTS TO VOLUNTARY ORGANISATIONS	2,674	(468)	over	(480)	over	(213)	over	2,256	2,383	(127)	over
PAYMENTS TO OTHER BODIES	4,316	179	under	229	under	210	under	2,560	2,353	207	under
PRIVATE INDIVIDUALS - GENERAL	837	127	under	144	under	168	under	740	557	183	under
SOCIAL WORK - FOSTER PARENTS	5,485	(241)	over	(262)	over	(291)	over	4,997	5,316	(319)	over
SOCIAL WORK - FOSTER PARENTS DISCRETIONARY PAYMENTS	94	25	under	20	under	22	under	80	53	27	under
SOCIAL WORK - ADOPTION ALLOWANCES	650	13	under	24	under	27	under	650	633	17	under
DIRECT PAYMENTS	7,318	4	under	(9)	over	(16)	over	6,691	6,692	(1)	over
PAYMENT TO OTHER BODIES	21,591	(347)	over	(313)	over	(71)	over	18,176	18,162	14	under

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PAYMENT TO CONTRACTORS											
PAYMENT TO TRADING SERVICES CONTRACTOR	0	(2)	over	(2)	over	(2)	over	0	2	(2)	over
PAYMENT TO PRIVATE CONTRACTOR - DEFAULT	1,219	0		(3)	over	(34)	over	1,019	1,023	(4)	over
PAYMENT TO PRIVATE CONTRACTOR - LONG TERM CARE	48,644	(1,012)	over	(1,216)	over	(1,402)	over	42,430	43,959	(1,529)	over
PAYMENT TO PRIVATE CONTRACTOR - CET ALLOCATION - HOME CARE	23,100	(1,941)	over	(2,032)	over	(2,370)	over	17,096	19,412	(2,316)	over
PAYMENT TO PRIVATE CONTRACTOR - RESPITE	2,313	32	under	34	under	38	under	1,818	1,773	45	under
PAYMENT TO PRIVATE CONTRACTOR - REHAB	0	0		0		(5)	over	0	5	(5)	over
PAYMENT TO PRIVATE CONTRACTOR - DAY CARE	1,032	40	under	36	under	45	under	780	764	16	under
PAYMENT TO PRIVATE CONTRACTOR - HOME SUPPORT	18,056	62	under	76	under	78	under	13,925	13,865	60	under
PAYMENT TO PRIVATE CONTRACTOR - FREE PERSONAL NURSING CARE	6,593	22	under	24	under	31	under	4,456	4,422	34	under
PAYMENT TO PRIVATE CONTRACTOR - RESPITE AWAIT' LONG TERM CARE	0	2	under	2	under	0		0	(2)	2	under
PAYMENT TO PRIVATE CONTRACTOR - DAY RELATED ACTIVITIES INCL RESIDENTIAL PLACEMENTS	4,431	(7,619)	over	(8,480)	over	(8,827)	over	3,404	12,445	(9,041)	over
PAYMENT - ASBESTOS WORK	0	0		0		0		0	0	0	
PAYMENT TO EXTERNAL CONSULTANTS / PROFESSIONAL SERVICES	37	(38)	over	(41)	over	(47)	over	37	86	(49)	over
SELF DIRECTED SUPPORT	0	(1)	over	(1)	over	(1)	over	0	1	(1)	over
PAYMENT TO CONTRACTORS	105,425	(10,455)	over	(11,603)	over	(12,496)	over	84,965	97,755	(12,790)	over
TRANSFER PAYMENTS											
DIRECT ASSISTANCE TO PERSONS	3,044	32	under	23	under	35	under	2,814	2,771	43	under
SECTION PAYMENTS	73	43	under	47	under	46	under	62	15	47	under
TRANSFER PAYMENTS	3,117	75	under	70	under	81	under	2,876	2,786	90	under
FINANCING CHARGES											
LEASING CHARGES - FINANCE	2	2	under	2	under	2	under	2	0	2	under
I.T. EQUIPMENT LEASING-CONTRACT	333	(27)	over	(27)	over	(11)	over	328	357	(29)	over
FINANCING CHARGES	335	(25)	over	(25)	over	(9)	over	330	357	(27)	over
TOTAL EXPENDITURE	236,640	(13,904)	over	(15,534)	over	(16,782)	over	200,084	217,691	(17,607)	over
INCOME											
NON RELEVANT GOVERNMENT GRANT	(6,603)	(68)	under rec	(77)	under rec	(85)	under rec	(5,898)	(5,805)	(93)	under rec
RESOURCE TRANSFER INCOME FROM THE HEALTH BOARD	(23,751)	0		0		0		(17,814)	(17,814)	0	
CONTRIBUTIONS FROM OTHER BODIES	(310)	0		0		0		(310)	(310)	0	
FEES AND CHARGES - GENERAL	(5,218)	(468)	under rec	(448)	under rec	(445)	under rec	(4,684)	(4,162)	(522)	under rec
FEES AND CHARGES - OTHER LOCAL AUTHORITIES	(1,008)	(97)	under rec	(129)	under rec	(142)	under rec	(926)	(769)	(157)	under rec
CHARGES TO HEALTH BOARDS	(25,499)	14,112	over rec	15,655	over rec	16,830	over rec	(21,208)	(38,937)	17,729	over rec
FEES AND CHARGES - DEPARTMENTS OF THE AUTHORITY	(240)	(18)	under rec	(20)	under rec	(22)	under rec	(168)	(139)	(29)	under rec
RENTAL INCOME	(26)	0		0		0		(20)	(20)	0	
OTHER INCOME	(461)	257	over rec	293	over rec	332	over rec	(343)	(713)	370	over rec
REALLOCATION OF SUPPORT COSTS	(365)	0		0		0		0	0	0	
INCOME	(63,481)	13,718	over rec	15,274	over rec	16,468	over rec	(51,371)	(68,669)	17,298	over rec
NET EXPENDITURE	173,159	(186)	over	(260)	over	(314)	over	148,713	149,022	(309)	over

