

Report

Report to:	Executive Committee
Date of Meeting:	22 September 2021
Report by:	Executive Director (Finance and Corporate Resources)

Subject:	Revenue Budget Monitoring for Period 5: 1 April 2021 to 13 August 2021
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1. Purpose of Report

1.1. The purpose of the report is to:

- ♦ advise the Committee on the overall financial position of the Council's General Fund Revenue Account and Housing Revenue Account for the period 1 April 2021 to 13 August 2021.

2. Recommendation(s)

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

- (1) that the updated COVID position for 2021/2022 (section 4.2), be noted;
- (2) that the total net expenditure of £3.033 million, after specific funding in relation to COVID-19, offset by Government Grant included in the Council's position as at 13 August 2021 (section 4.3) be noted;
- (3) that the net overspend of £0.454 million on the General Fund Revenue Account at 13 August 2021, after COVID-19 spend and funding (section 5.1 and Appendix 2), be noted; and
- (4) that the breakeven position on the Housing Revenue Account at 13 August 2021 (section 6 and Appendix 4 of the report), be noted.

3. Background

3.1. General Fund Position

The report will summarise the actual expenditure and income to 13 August 2021 compared with the budget for the same period. This includes spend to date due to the ongoing COVID-19 pandemic.

3.2. The 2021/2022 in-year costs of the pandemic to 13 August 2021 are detailed in section 4 while the Council's General Fund position is detailed in section 5. The Housing Revenue Account position to 13 August 2021 is summarised in section 6.

4. 2021/2022 COVID-19 Position

4.1. **Cost of Recovery 2021/22:** The report to the Executive Committee (25 August 2021) provided an updated position on the anticipated COVID position for 2021/2022. The report detailed that there is £57.075 million of COVID funding available consisting of reserves carried forward and new funding received in 2021/2022. Of this, £15.846 million is specific funding to be spent on specific areas of expenditure (mainly

Education), leaving £31.889 million to meet other COVID cost pressures. The cost update exercise identified £18.199 million of spend to be met from this funding in 2021/2022. A breakdown is shown in Appendix 1. It is considered highly likely that recurring costs will be faced in 2022/2023 with a low likelihood of additional COVID related funding being provided.

- 4.2. Since the last report, the Council has been allocated further funding for Business Support Grants Administration 2021/2022 (£0.150 million) and Self Isolation Grant Administration funding (£0.051 million), taking the total funding (excluding specific funding) to meet other COVID cost pressures to £32.090 million. The Cost of Recovery funding (Appendix 1) has been updated to include these.
- 4.3. **COVID-19 Current Position as at 13 August 2021:** The total COVID net expenditure before funding as at 13 August 2021 is £7.976 million. **This is an increase of £1.217 million on the period 4 figure.** These costs are partially offset by specific funding of £4.943 million, leaving costs of £3.033 million to be met from the non-specific funding. As lockdown restrictions ease, it is anticipated that there will be an impact on the level of spend moving forward. This position will continue to be monitored and reported throughout the year.
- 4.4. A summary of the current position is included in Table 1 with a full breakdown included in Appendix 3.

Table 1: Analysis of COVID-19 expenditure at 13 August 2021 (Period 5)

	As at 13 August 2021 £m	Movement from period 4 £m
Additional Resource Spend	6.979	1.000
Lost Income	1.078	0.217
Less: Unspent Budget	(0.081)	-
Total Net Expenditure inc. in Resources	7.976	1.217
Specific Funding Utilised	(4.943)	(0.431)
Net COVID Expenditure	3.033	0.786
Non-Specific Funding Utilised	(3.033)	(0.786)
Net COVID Expenditure	-	-

- 4.5. The COVID costs above exclude the costs of the Social Work Mobilisation Plan. The assumption is that this will continue to be fully funded. The spend to period 5 in relation to the Social Work Mobilisation Plan is £6.075 million.
- 4.6. **Social Care:** As part of the charges being made to the mobilisation plan, an amount for Care at Home is included. It has been observed that as part of re-mobilisation of services, hospitals are seeing presentation of service users with a much higher requirement for packages of Care at Home on discharge. There are also pressures around supported living, direct payments and unachieved savings. The total full year estimated pressure at period 5 is currently estimated at up to £3.700 million with the mobilisation plan providing funding to cover these COVID-19 related costs.
- 4.7. In addition, as reported previously, Adults and Older People Services are reporting a significant concern around unmet need in Care at Home and increasing delays in hospital and recruitment for Care at Home staffing has been authorised to be funded by the mobilisation plan this year at a cost of up to £1.900 million. Also, the full year costs of additional Care Home placements that have now resulted from interim care

home placement made to manage delayed discharges are resulting in an in-year pressure of £1.500 million. Again, this will be charged to the mobilisation plan. Planning for future year budgets is ongoing with the Service and the Chief Financial Officer of the Integration Joint Board.

- 4.8. Whilst these costs are being charged to the Mobilisation plan for 2021/2022, there is a risk that if these packages are prolonged, this will be an additional pressure moving into 2022/2023 where no additional funding for Mobilisation will be available.

5. 2021/2022 General Services Position (excluding COVID)

5.1. General Services Current Position as at 13 August 2021

As at 13 August 2021, the position on the General Services budget is an overspend of £0.454 million (Appendix 2). This includes a break-even position on COVID spend and income referred to in section 4.3.

- 5.2. The majority of the overspend of £0.454 million relates to Social Work Resources. The Resource has identified pressures within Children and Families Services due to the number of residential school/external placements and fostering and adoption placements in the early part of the current year. The estimate of the potential full year pressure is approximately £1.000 million over the £1.400 million already identified as COVID-19 related spend. The position to date (as at 13 August 2021) is an overspend of £0.553 million. The additional costs will be reviewed by the end of September, to assess the extent that these costs are as a result of the pandemic.

- 5.3. **2021/2022 Loan Charges:** As approved at the Executive Committee (23 June 2021), the budget in relation to the £1.650 million underspend has been transferred to the Corporate Items - 2022/2023 Strategy budget line and will be transferred to reserves at the end of the year, along with the £11.900 million from the Loans Fund Review, for utilisation in the 2022/2023 Revenue Budget Strategy.

- 5.4. We are continuing to monitor the capital programme for this year, including how the delivery of programmes may be affected by the issues raised in recent capital reports, including refused tenders, and higher tender prices, the impact of supply shortages, and increasing prices. Roads and Housing and Technical Resources are considering whether work should continue in the short term. This may impact on when we will spend money, in turn when we are likely to have to borrow and as a consequence, our loan charges spend. We will come back in future budget papers to provide an update.

- 5.5. **2021/2022 Investments:** As intended, the spend profile of the £10.054 million of investment monies included in the 2021/2022 budget will cover multiple years. The Quarter 1 update shows an anticipated spend of £5.474 million in 2021/2022, with the remaining £4.580 million being spent in the next two years (£2.690 million and £1.890 million in 2022/2023 and 2023/2024 respectively). The balance of funds required for future years will be carried forward through reserves at year end.

5.6. Additional Funding

The Council has been notified of number of funding allocations from the Scottish Government for 2021/2022.

- 5.7. Community and Enterprise Resources have been notified by the Scottish Government of funding for Smarter Choices Smarter Places 2021/2022 (£0.289 million). In addition, Education Resources have been notified by the Scottish Government of 3 streams of funding under the 100 day commitment: Additional Teachers / Pupil Support Assistants (£3.196 million), Ending Music Tuition Charges in Schools (£0.214 million) and Ending Core Curriculum Charges (£0.257 million).

5.8. These amounts are included in the budgets in Appendix 2.

6. Housing Revenue Account Position

6.1. As at 13 August 2021, Appendix 4 of the report shows a breakeven position against the phased budget on the Housing Revenue Account.

7. Employee Implications

7.1. None.

8. Financial Implications

8.1. As detailed within this report.

9. Climate Change, Sustainability and Environmental Implications

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

10. Other Implications

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

11. Equality Impact Assessment and Consultation Arrangements

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

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

Paul Manning

Executive Director (Finance and Corporate Resources)

25 August 2021

Link(s) to Council Values/Ambitions/Objectives

♦ Accountable, Effective, Efficient and Transparent

Previous References

♦ None

List of Background Papers

♦ Financial ledger and budget monitoring results to 13 August 2021

Contact for Further Information

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

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

Funding available						£m
Reserves – carried forward (non-specific)						15.955
Revised New Funding as at P5						16.135
Total funding available						32.090

SOUTH LANARKSHIRE COUNCIL

Revenue Budget Monitoring Report

Period Ended 13 August 2021 (No.5)

<u>Committee</u>	Annual Budget	Annual Forecast Transfers	Annual Forecast Variance Transfers	Budget Proportion To 13/08/21	Actual to Period 5 13/08/21	Variance to 13/08/21	
Departments:	£m	£m	£m	£m	£m	£m	
Community and Enterprise Resources	115.721	115.721	0.000	36.073	38.012	(1.939)	over
Facilities, Waste and Grounds	70.871	70.871	0.000	19.236	19.384	(0.148)	over
Fleet, Environmental and Projects	(0.678)	(0.678)	0.000	0.233	0.477	(0.244)	over
Leisure and Culture Services	19.470	19.470	0.000	9.678	9.658	0.020	under
Planning and Economic Development	5.870	5.870	0.000	0.501	0.427	0.074	under
Roads	20.188	20.188	0.000	6.425	7.033	(0.608)	over
COVID-19	0.000	0.000	0.000	0.000	1.033	(1.033)	over
Education Resources	369.518	369.518	0.000	98.367	98.603	(0.236)	over
Education	358.157	358.157	0.000	94.962	95.081	(0.119)	over
COVID-19	11.361	11.361	0.000	3.405	3.522	(0.117)	over
Finance and Corporate Resources	36.771	36.771	0.000	17.174	18.933	(1.759)	over
Finance Services - Strategy	1.877	1.877	0.000	1.175	1.196	(0.021)	over
Finance Services - Transactions	12.246	12.246	0.000	5.415	5.435	(0.020)	over
Audit and Compliance Services	0.324	0.324	0.000	0.198	0.197	0.001	under
Information Technology Services	5.326	5.326	0.000	4.409	4.431	(0.022)	over
Communications and Strategy Services	1.609	1.609	0.000	0.859	0.860	(0.001)	over
Administration and Licensing Services	4.107	4.107	0.000	2.073	2.148	(0.075)	over
Personnel Services	11.282	11.282	0.000	3.045	2.890	0.155	under
COVID-19	0.000	0.000	0.000	0.000	1.776	(1.776)	over
Housing and Technical Resources	16.352	16.352	0.000	5.618	5.749	(0.131)	over
Housing Services	8.234	8.234	0.000	3.798	3.798	0.000	-
Property Services	8.118	8.118	0.000	1.820	1.820	0.000	-
COVID-19	0.000	0.000	0.000	0.000	0.131	(0.131)	over
Social Work Resources	175.803	175.803	0.000	61.530	62.490	(0.960)	over
Performance and Support Services	7.898	7.898	0.000	2.643	2.553	0.090	under
Children and Families	34.380	34.380	0.000	11.536	12.069	(0.533)	over
Adults and Older People	131.940	131.940	0.000	46.519	46.519	0.000	-
Justice and Substance Misuse	1.585	1.585	0.000	0.832	0.832	0.000	-
COVID-19	0.000	0.000	0.000	0.000	0.517	(0.517)	over
Joint Boards	2.155	2.155	0.000	0.877	0.877	0.000	-
	716.320	716.320	0.000	219.639	224.664	(5.025)	over

<u>Committee</u>	Annual Budget	Annual Forecast Transfers	Annual Forecast Variance Transfers	Budget Proportion to 13/08/21	Actual to Period 5 13/08/21	Variance to 13/08/21	
	£m	£m	£m	£m	£m	£m	
Service Departments Total	716.320	716.320	0.000	219.639	224.664	(5.025)	over
CFCR	0.000	0.000	0.000	0.000	0.000	0.000	-
Loan Charges	36.942	36.942	0.000	13.783	13.783	0.000	-
Corporate Items	11.153	11.153	0.000	0.039	0.039	0.000	-
Corporate Items - COVID-19	30.287	30.287	0.000	4.571	0.000	4.571	under
Corporate Items - 2022/2023 Strategy	13.550	13.550	0.000	0.000	0.000	0.000	-
Total Expenditure	808.252	808.252	0.000	238.032	238.486	(0.454)	over
Council Tax	161.171	161.171	0.000	57.561	57.561	0.000	-
Less: Council Tax Reduction Scheme	(21.444)	(21.444)	0.000	(7.659)	(7.659)	0.000	-
Net Council Tax	139.727	139.727	0.000	49.902	49.902	0.000	-
General Revenue Grant	273.209	273.209	0.000	97.575	97.575	0.000	-
General Revenue Grant – COVID19	25.736	25.736	0.000	0.000	0.000	0.000	-
Non-Domestic Rates	319.312	319.312	0.000	114.040	114.040	0.000	-
Transfer from Reserves	50.268	50.268	0.000	50.268	50.268	0.000	-
Total Income	808.252	808.252	0.000	311.785	311.785	0.000	-
Net Expenditure / (Income)	0.000	0.000	0.000	(73.753)	(73.299)	(0.454)	over

SOUTH LANARKSHIRE COUNCIL

Revenue Budget Monitoring Report

Period Ended 13 August 2021 (No.5)

<u>Budget Category</u>	Annual Budget	Annual Forecast Transfers	Annual Forecast Variance Transfers	Budget Proportion to 13/08/21	Actual to Period 5 13/08/21	Variance to 13/08/21	
Service Departments:	£m	£m	£m	£m	£m	£m	
<u>Expenditure</u>							
Employee Cost	549.759	549.759	0.000	186.714	189.044	(2.330)	over
Property Costs	55.943	55.943	0.000	13.442	13.822	(0.380)	over
Supplies and Services	61.879	61.879	0.000	18.589	18.534	0.055	under
Transport Costs	41.451	41.451	0.000	12.958	13.559	(0.601)	over
Administration Costs	15.603	15.603	0.000	6.285	6.187	0.098	under
Payments to Other Bodies	109.754	109.754	0.000	47.819	48.791	(0.972)	over
Payments to Contractors	199.235	199.235	0.000	64.532	66.297	(1.765)	over
Transfer Payments	5.984	5.984	0.000	3.214	3.454	(0.240)	over
Housing Benefits	68.542	68.542	0.000	23.066	21.950	1.116	under
Financing Charges (controllable)	1.635	1.635	0.000	0.426	0.663	(0.237)	over
Total	1,109.785	1,109.785	0.000	377.045	382.301	(5.256)	over
Service Departments Total	1,109.785	1,109.785	0.000	377.045	382.301	(5.256)	over
CFCR	0.000	0.000	0.000	0.000	0.000	0.000	-
Loan Charges	36.942	36.942	0.000	13.783	13.783	0.000	-
Corporate Items	11.153	11.153	0.000	0.049	0.049	0.000	-
Corporate Items - COVID-19	30.287	30.287	0.000	4.571	0.000	4.571	under
Corporate Items - 22/23 Strategy	13.550	13.550	0.000	0.000	0.000	0.000	-
Total Expenditure	1,201.717	1,201.717	0.000	395.448	396.133	(0.685)	over
<u>Income</u>							
Housing Benefit Subsidy	64.158	64.158	0.000	21.368	20.402	(0.966)	under rec
Other Income	329.307	329.307	0.000	136.038	137.235	1.197	over rec
Council Tax (Net of Council Tax Reduction Scheme)	139.727	139.727	0.000	49.902	49.902	0.000	-
General Revenue Grant	273.209	273.209	0.000	97.575	97.575	0.000	-
General Revenue Grant - COVID-19	25.736	25.736	0.000	0.000	0.000	0.000	-
Non Domestic Rates	319.312	319.312	0.000	114.040	114.040	0.000	-
Transfer from Reserves	50.268	50.268	0.000	50.268	50.268	0.000	-
Total Income	1,201.717	1,201.717	0.000	469.191	469.422	0.231	over rec
Net Expenditure / (Income)	0.000	0.000	0.000	(73.743)	(73.289)	(0.454)	over

COVID Expenditure**Summary**

Cost of COVID 2021/2022 (to 13 August 2021)	Costs Incurred	Lost Income	Less: Spend Not Made	Total Costs	Movement from P4
	£m	£m	£m	£m	
Community and Enterprise	1.033	0.939	(0.081)	1.891	0.499
Education	3.522	0.119	-	3.641	0.449
Finance and Corporate	1.776	0.020	-	1.796	0.117
Housing and Technical	0.131	-	-	0.131	0.030
Social Work	0.517	-	-	0.517	0.122
Net Resource Expenditure in 2021/2022	6.979	1.078	(0.081)	7.976	1.217
Specific Funding					
Education				(3.405)	(0.387)
Corporate Items				(1.538)	(0.044)
Total Specific Funding Utilised				(4.943)	(0.431)
Net Cost to be funded from Non-Specific Funding				3.033	0.786

Detail**Additional Costs:**

Service	Description of Cost	Value £m	Movem't from P4
Community and Enterprise Resources			
FWG/Fleet & Environmental	Staffing costs supporting COVID response	0.219	0.045
FWG/Fleet & Environmental/Roads	Cleaning, janitorial and utilities costs	0.070	0.039
FWG	Carlisle Civic Amenity Site - Compactor Installation	0.006	0.006
FWG/Fleet & Environmental/Roads	Materials and PPE	0.030	0.005
FWG/Roads	Fleet costs including fuel supporting COVID19 response	0.194	0.128
All Services	Telephones / Stationery	0.002	-
FWG	Increase in domestic waste tonnage	0.502	0.083
FWG	Webcast system and live webcasts	0.010	0.003
Education Resources			
Schools	Additional Staffing (General)	0.009	0.003
Schools	Additional Teachers	1.538	0.321
Support Services	Additional Support Assistants	0.107	0.027
Support Services	Additional Support Assistants – Lateral Flow Testing	0.108	0.027
Schools	Pathfinder Initiative	0.150	-
Schools / ELC	Additional Cleaning	1.338	-
Schools / ELC	Facilities Orders (Hand sanitisers / soap dispensers / bins / wipes / hand towels)	0.139	0.009
	Utilities – Additional Ventilation	0.108	0.039
Schools	Central Orders and Social Work Recharges (gloves / wipes / aprons / visors / masks / face coverings)	0.025	0.003
Finance and Corporate Resources			
Personnel Services	Foodbank expenditure	0.055	0.011

Service	Description of Cost	Value £m	Movem't from P4
Finance (Transactions)	Self Isolation Payments	0.018	-
Finance (Transactions)	£100 Spring Hardship Payments	0.056	-
Finance (Transactions)	Free School Meals – Easter / Holidays	0.032	0.003
Finance (Transactions)	Family Pandemic Payments	0.985	0.004
Finance (Transactions) / IT	Staff Supporting COVID	0.200	0.083
Finance (Transactions)	Telephones / Paypoint / SMS Messages	0.011	0.009
Finance (Transactions)	Benefits in relation to temporary accommodation	0.059	-
Personnel Services	Support to Third Sector Organisations	0.360	-
Housing and Technical Resources			
Housing and Property Services	Homelessness accommodation and property related costs	0.131	0.030
Social Work Resources			
Children and Families	External and residential placements within Children and Family services.	0.498	0.103
Children and Families	Payments to support service users experiencing hardship and to prevent children going into care	0.019	0.019
Total Additional Costs as at Period 5		6.979	1.000

Lost Income:

Service	Description of Lost Income	Value £m	Movem't from P4
Community and Enterprise Resources			
Facilities, Waste and Grounds	Reduced school meals and coffee shop income	0.305	0.007
Facilities, Waste and Grounds	Care of Gardens	0.056	0.001
Fleet, Environmental and Projects	Reduced income from taxi inspections.	0.032	-
Roads	Reduced Parking income	0.546	0.182
Education Resources			
Instrumental Music Services	Reduced income from Music Tuition fees	0.059	-
Support Services	Privileged Transport / Playgroups	0.020	0.010
Early Years	Milk	0.040	0.010
Finance and Corporate Resources			
Licensing and Registration	Birth and death registration	0.020	0.007
Total Lost Income as at Period 5		1.078	0.217

Unspent Budget

Service	Description of Lost Income	Value £m	Movem't from P4
Community and Enterprise Resources			
Facilities, Waste and Grounds	Reduced expenditure on food purchases	(0.061)	-
Leisure	Firework Event	(0.020)	-
Unspent Budget as at Period 5		(0.081)	-

Net Cost of COVID-19 as at Period 5		7.976	1.217
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Specific Funding

Service		Value £m	Movem't from P4
Education Resources			
Education (t/f from reserves)	Education Recovery Teachers / Support	(1.645)	(0.348)
Education (t/f from reserves)	Loss of Learning Support	(0.150)	-
Education (t/f from reserves)	Logistics	(1.610)	(0.039)
Corporate Items - COVID			
Corporate Items (new)	Pandemic Payments	(0.985)	(0.004)
Corporate Items (T/f from reserves)	Financial Insecurities and Flexible Fund	(0.534)	(0.021)
Specific Funding Utilised as at Period 5		(4.924)	(0.412)

SOUTH LANARKSHIRE COUNCIL

Revenue Budget Monitoring Report

Period Ended 13 August 2021 (No.5)

Housing Revenue Account

	Annual Budget	Forecast for Year	Annual Forecast Variance	Budget Proportion to 13/08/21	Actual to Period 4 13/08/21	Variance to 13/08/21		%	Note
	£m	£m	£m	£m	£m	£m			
Employee Costs	14.090	14.090	0.000	4.912	4.731	0.181	under	3.7%	1
Property Costs	48.021	48.021	0.000	18.844	18.889	(0.045)	over	(0.2%)	
Supplies & Services	0.879	0.879	0.000	0.211	0.210	0.001	under	0.5%	
Transport & Plant	0.195	0.195	0.000	0.040	0.029	0.011	under	27.5%	
Administration Costs	5.645	5.645	0.000	0.188	0.189	(0.001)	over	(0.5%)	
Payments to Other Bodies	2.976	2.976	0.000	0.752	0.752	0.000	-	0.0%	
Payments to Contractors	0.100	0.100	0.000	0.000	0.000	0.000	-	n/a	
Transfer Payments	0.000	0.000	0.000	0.000	0.000	0.000	-	n/a	
Financing Charges	19.637	19.637	0.000	19.637	19.640	(0.003)	over	0.0%	
Total Controllable Expenditure	91.543	91.543	0.000	44.584	44.440	0.144	under	0.3%	
Total Controllable Income	(108.345)	(108.345)	0.000	(35.875)	(35.869)	(0.006)	under recovered	0.0%	
Transfer to/(from) Balance Sheet	(0.839)	(0.839)	0.000	(0.323)	(0.185)	(0.138)	under recovered	(42.7%)	2
Net Controllable Expenditure	(17.641)	(17.641)	0.000	8.386	8.386	0.000	-	0.0%	
Add: Non Controllable Budgets									
Financing Charges	17.641	17.641	0.000	0.000	0.000	0.000	-	0.0%	
Total Budget	0.000	0.000	0.000	8.386	8.386	0.000	-	0.0%	

Variance Explanations

1. Employee Costs

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

2. Transfer to / (from) Balance Sheet

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