



Council Offices, Almada Street  
Hamilton, ML3 0AA

Wednesday, 22 September 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, 30 September 2021  
**Time:** 14:00  
**Venue:** By Microsoft Teams,

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

Yours sincerely

**Cleland Sneddon**  
**Chief Executive**

### **Members**

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

### **Substitutes**

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

## BUSINESS

### 1 Declaration of Interests

- 2 **Minutes of Previous Meeting** 3 - 6  
Minutes of the Financial Resources Scrutiny Forum held on 2 September 2021 submitted for approval as a correct record. (Copy attached)

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### Item(s) for Monitoring

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- 3a **Capital Budget Monitoring 2021/2022 - General Fund Capital Programme** 7 - 26  
Report dated 14 September 2021 by the Executive Director (Finance and Corporate Resources). (Copy attached)
- 3b **Capital Budget Monitoring 2021/2022- Housing Capital Programme** 27 - 34  
Report dated 14 September 2021 by the Executive Director (Finance and Corporate Resources). (Copy attached)
- 4 **Revenue Budget Monitoring 2021/2022** 35 - 46  
Report dated 22 September 2021 by the Executive Director (Finance and Corporate Resources). (Copy attached)
- 5 **Revenue Budget Monitoring 2021/2022 - Detailed Resource Analysis** 47 - 110  
Report dated 22 September 2021 by the Executive Director (Finance and Corporate Resources). (Copy attached)

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### Urgent Business

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- 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](mailto:carol.lyon@southlanarkshire.gov.uk)

# FINANCIAL RESOURCES SCRUTINY FORUM

2

Minutes of meeting held via Microsoft Teams on 2 September 2021

**Chair:**

Councillor Monique McAdams

**Councillors Present:**

Councillor Margaret Cowie (*substitute for Councillor Walter Brogan*), Councillor Geri Gray (*substitute for Councillor Grant Ferguson*), Councillor Eric Holford, Councillor Jared Wark

**Councillors' Apologies:**

Councillor Walter Brogan, Councillor Archie Buchanan, Councillor Janine Calikes, Councillor Mary Donnelly, Councillor Grant Ferguson, 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)

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## 1 Declaration of Interests

No interests were declared.

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## 2 Minutes of Previous Meeting

The minutes of the meeting of the Financial Resources Scrutiny Forum held on 1 July 2021 were submitted for approval as a correct record.

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

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## 3a Capital Budget Monitoring 2021/2022– General Fund Capital Programme

A report dated 17 August 2021 by the Executive Director (Finance and Corporate Resources) was submitted on the position of the General Fund Capital Programme 2021/2022 at 16 July 2021 (Period 4).

The revised programme for the General Fund Capital Programme for 2021/2022 totalled £85.415 million, as detailed in Appendix B to the report. The revised programme consisted of adjustments which totalled a net increase of £0.349 million, as detailed in Appendix A to the report which had been agreed at the Executive Committee on 25 August 2021.

The programme spend and funding for the General Fund was summarised in Appendices B and D to the report which highlighted that the budget for the period was £10.409 million and spend to 16 July 2021 was £10.547 million. Actual funding received at 16 July 2021 was £56.289 million.

The physical progress achieved with the General Fund Capital Programme 2021/2022 at 16 July 2021 was detailed in Appendices E to G.

The Construction Leadership Council (CLC) continued to report shortages of construction materials and anticipated that disruption would continue for the foreseeable future. The Council's suppliers confirmed that this, along with longer lead in times and significant price increases would continue to impact the supply chain. There was the risk that this would have a significant impact on the Council's Capital and Maintenance/Repair Programmes due to required redesign or cost increases for projects.

Any significant increases in contract values would be brought to members' attention.

Councillor Holford referred to the rise in cost of building materials and asked if there was any provision for the increase in costs. The Head of Finance (Strategy) advised that there was no provision across the board for increased costs, however, the situation would be closely monitored. Councillor Holford also asked that, if grant funded adaptations work increased in price, would the grant award increase? The Head of Finance (Strategy) advised that grants were paid based on the actual costs of the works undertaken.

**The Forum decided:** that the position on the General Fund Capital Programme as at 16 July 2021 be noted.

*[Reference: Minutes of 1 July 2021 (Paragraph 4a) and Minutes of the Executive Committee of 25 August 2021 (Paragraph 6)]*

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### **3b Capital Budget Monitoring 2021/2022 – Housing Capital Programme**

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A report dated 17 August 2021 by the Executive Director (Finance and Corporate Resources) was submitted on the position of the Housing Capital Programme 2021/2022 at 16 July 2021 (Period 4).

The revised Housing Capital Programme for 2021/2022 totalled £94.360 million and spend to 16 July 2021 totalled £20.360 million. Actual funding received was £20.360 million, as detailed in Appendix A to the report.

Consideration was being given to the timescales for the New Build Housing Programme and a revised position would be presented to a future meeting of the Executive Committee for approval.

The physical progress achieved with the Housing Capital Programme 2021/2022 at 16 July 2021 was detailed in Appendix B to the report.

The construction materials supply chain for the Housing Programme had been subject to unprecedented disruption due to the COVID-19 pandemic with a risk of impact on the delivery of the Housing Capital and Maintenance/Repair Programmes. Recent tenders submitted were significantly above expectations, particularly, in relation to the Housing Fabric Programme. Housing and Technical Resources were reviewing whether this work should continue in the short term, as prices would be inflated and materials difficult to source.

Any significant increases in contract values for the Housing Capital Programme would be brought to members' attention.

**The Forum decided:** that the position on the Housing Capital Programme as at 16 July 2021 be noted.

*[Reference: Minutes of 1 July 2021 (Paragraph 4b) and Minutes of the Executive Committee of 25 August 2021 (Paragraph 6)]*

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#### **4 Revenue Budget Monitoring – 2020/2021**

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A report dated 25 August 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 at 16 July 2021.

The total COVID-19 funding available in 2021/2022, including £31.490 million carried forward from reserves in 2020/2021, amounted to £57.075 million, details of which were provided in Table 1 of the report. £25.186 million of that sum constituted specific funding for the purposes detailed in the report and it was anticipated that this funding would be spent in the year. The remaining funding of £31.889 million would be used to meet potential costs detailed in Section 5 of the Executive Director's report as well as ongoing costs into 2022/2023. The estimated costs of COVID-19 in 2021/2022, totalling £18.199 million, were detailed in Appendix 1 to the report.

The total COVID-19 net expenditure as at 16 July 2021 was £6.759 million, an increase of £5.465 million on the period 2 figure. Those costs were partially offset by specific funding of £4.512 million, leaving costs of £2.247 million to be met from non-specific funding. A full breakdown was detailed in Appendix 3 to the report.

As at 16 July 2021, the position on the General Fund Revenue Account was an overspend of £0.364 million, as detailed in Appendix 2 to the report. This included a breakeven position of COVID-19 spend and income received.

The figures showed a breakeven position on the Housing Revenue Account at 16 July 2021, as detailed in Appendix 4 to the report.

##### **The Forum decided:**

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

*[Reference: Minutes of 1 July 2021 (Paragraph 8)]*

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#### **5 Revenue Budget Monitoring 2021/2022 – Detailed Resource Analysis**

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A report dated 25 August 2021 by the Executive Director (Finance and Corporate Resources) was submitted comparing actual expenditure against budgeted expenditure for the period 16 July 2021 (Period 4).

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 16 July 2021 (Period 4)
- ◆ details of the most significant variances within Resources and the Housing Revenue Account across subjective headings and across Services as at 16 July 2021 (Period 4)
- ◆ a line by line trend analysis of the total Resources' expenditure and income across subjective headings as at 16 July 2021 (Period 4)

Councillor Gray referred to the underspend in relation to Basic Grade Social Workers as a result of vacancies and asked for further information regarding those. Officers agreed to take this back to the Resource and feed back to Councillor Gray.

**The Forum decided:** that the position as at 16 July 2021 (Period 4) be noted.

*[Reference: Minutes of 1 July 2021 (Paragraph 9)]*

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## **6 Urgent Business**

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There were no items of urgent business.



# Report

## 3a

Report to:	<b>Financial Resources Scrutiny Forum</b>
Date of Meeting:	<b>30 September 2021</b>
Report by:	<b>Executive Director (Finance and Corporate Resources)</b>

Subject:	<b>Capital Budget Monitoring 2021/2022 - General Fund Capital Programme</b>
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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 2021 to 13 August 2021.

### 2. Recommendation(s)

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

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

### 3. Background

3.1. The Capital reports attached provide detail on the position as at 13 August 2021 from both a financial and physical perspective.

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

### 4. General Services Capital Programme 2021/2022

4.1. **2021/22 Budget:** The revised Capital Programme for 2021/2022 totals £83.304 million as shown in Appendix B. The revised programme includes adjustments to the programme totalling a net decrease of £2.111 million, as detailed in Appendix A, which were agreed by the Executive Committee on 22 September 2021. The adjustments include funding for the replacement of the Council's Human Resources / Finance system, which was approved by the Finance and Corporate Committee on 1 September 2021.

4.2. The programme spend and funding for the General Fund is summarised in Appendices B and D. Total funding of £83.304 million is available in year.

4.3. **Period 5 Position:** Budget for the period is £16.300 million and spend to the 13 August 2021 is £16.003 million, a slight underspend of £0.297 million. This is broken down across Resources in Appendix C.

4.4. Actual funding received to 13 August 2021 is £56.600 million and this is detailed in Appendix D.

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

## **5. Contract Prices**

- 5.1. As reported last period, the construction materials supply chain has been subject to unprecedented disruption by the Coronavirus (COVID-19) Pandemic. Materials shortages, longer lead times and steep price increases will continue to impact the supply chain with the risk this will have a significant impact on the delivery of the Council's capital and maintenance / repair programmes.
- 5.2. Various options are being employed by Property Services and Procurement, where appropriate, in order to mitigate these risks. Options include reducing the price validity period from the standard 180 days to 120 or 90 days in order to stimulate the market and secure more bids, as well as including material fluctuations in contract clauses to avoid contractors building in potential future price increases. This will also ensure that tenderers submit prices which can be evaluated on a like for like basis.
- 5.3. Further updates will be provided in the coming months with any significant increases in contract values being brought to members' attention.

## **6. Employee Implications**

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

## **7. Financial Implications**

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

## **8. Climate Change, Sustainability and Environmental Implications**

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

## **9. Other Implications**

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

## **10. Equality Impact Assessment and Consultation Arrangements**

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

**Paul Manning**  
**Executive Director (Finance and Corporate Resources)**



14 September 2021

**Link(s) to Council Values/Ambitions/Objectives**

- Accountable, Effective and Efficient and Transparent

**Previous References**

- Finance and Corporate Resources Committee, 1 September 2021
- Executive Committee, 22 September 2021

**List of Background Papers**

- Capital Ledger prints to 13 August 2021

**Contact for Further Information**

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

Jackie Taylor, Head of Finance (Strategy)

Ext: 5637 (Tel: 01698 455637)

E-mail: [jackie.taylor@southlanarkshire.gov.uk](mailto:jackie.taylor@southlanarkshire.gov.uk)

**Adjustments Approved by Executive Committee on 22 September 2021****Community and Enterprise Resources****Alexander Hamilton Memorial Park – Woodland Management**

Approval is sought to increase the 2021/22 Capital Programme by £0.077m to support the delivery of a woodland management action plan within the Alexander Hamilton Memorial Park, Stonehouse. This will be funded from a previous revenue contribution transferred to reserves for this project and will augment the existing 2021/2022 capital programme allocation for this project (£0.019m) to give a total budget of £0.096m. Further external funding bids will be sought and, if successful, added to the programme. £0.077m

**Renewal of Play Parks**

The Scottish Government have allocated £60 million of capital funding to Local Authorities in line with their manifesto commitment to renew play parks across Scotland. The first £5 million has been allocated in 2021/2022 and South Lanarkshire's share of this is £0.298m, which will be distributed via the General Capital Grant. Distribution of the remaining £55 million funding in future years has still to be confirmed. £0.298m

Approval is sought to increase the 2021/2022 Capital Programme by £0.298 million, reflecting South Lanarkshire's in-year allocation. A report will be presented to the next Community and Enterprise Resources Committee on 28 September 2021 providing an update on how this funding could be allocated to projects.

**Nature Restoration Fund**

Scottish Government have confirmed Nature Restoration Fund (NRF) capital funding of £5 million to be spent in 2021-22 to support new, or to enhance existing, approaches to restoring biodiversity across Scotland. South Lanarkshire have been allocated £0.264 million in 2021/2022, which will be distributed via the General Capital Grant. £0.264m

Approval is sought to increase the 2021/2022 Capital Programme by £0.264 million. Officers are currently working on proposed projects which could be delivered in 2021/2022.

**Education Resources****Early Years 1,140 Hours - Clyde Terrace, Bothwell**

Approval is sought to slip £2.750m into the 2022/23 Capital programme to undertake the construction of the new nursery at Clyde Terrace, Bothwell. This reflects the profiling of spend following planning consent in June 2021. (£2.750m)

**Finance and Corporate Resources**

As detailed in a separate report to the Finance and Corporate Resources Committee (1 September 2021), the upgrade of Oracle Human Resources / Finance systems to Oracle Fusion is the preferred option to progress transformation change within the Council.

The overall cost of replacing the existing system is estimated at around £8.240m which is made up of system purchase and development costs (£6.548m) as well as

net licence and borrowing costs for the first 2 years of the project (£1.692m). This will be funded by existing capital budgets (£2.557m), which are included in the 2022/2023 Programme.

It is proposed the balance of funds are borrowed. This borrowing will likely be required in 2022/2023. As such, there is no change to the current year programme.

£5.683  
(5.683m)

The new system will allow savings to be made that will cover the costs of running the new system, and the costs of borrowing for the project (£0.397m per annum). After meeting these costs there will be a further £1.2m of savings for the Council.

Minor Adjustments

£0.000m

**TOTAL ADJUSTMENTS**

**(£2.111m)**

**APPENDIX B**

SOUTH LANARKSHIRE COUNCIL  
 CAPITAL EXPENDITURE 2021/22  
 GENERAL FUND PROGRAMME  
 FOR PERIOD 1 APRIL 2021 TO 13 AUGUST 2021

	£m
<b>Total Budget</b>	<b>85.415</b>
Proposed Adjustments – Period 5	(2.111)
<b>Total Revised Budget</b>	<b>83.304</b>

<b><u>Resource</u></b>	<b><u>2021/22 Budget</u></b>	<b><u>Period 5 Proposed Adjustments</u></b>	<b><u>Revised 2021/22 Budget</u></b>
	<b><u>£m</u></b>	<b><u>£m</u></b>	<b><u>£m</u></b>
Community & Enterprise	46.925	0.639	47.564
Education	20.400	(2.750)	17.650
Finance & Corporate	2.776	-	2.776
Housing & Technical	8.546	-	8.546
Social Work	6.768	-	6.768
<b>TOTAL CAPITAL PROGRAMME</b>	<b>85.415</b>	<b>(2.111)</b>	<b>83.304</b>

## APPENDIX C

### SOUTH LANARKSHIRE COUNCIL CAPITAL EXPENDITURE 2021/22 GENERAL FUND PROGRAMME FOR PERIOD 1 APRIL 2021 TO 13 AUGUST 2021

<u>Resource Name</u>	<u>Annual Budget £000</u>	<u>2020/21 C/F £000</u>	<u>Previous Slippage /Adjs £000</u>	<u>Approved Budget £000</u>	<u>2021/22 Adjs £000</u>	<u>2021/22 Slippage £000</u>	<u>Total Budget £000</u>	<u>Estimate to Date £000</u>	<u>Actual £000</u>
<u>Community &amp; Enterprise</u>									
Facs / Waste / Grounds	3,124	6,860	(6,609)	3,375	829	-	4,204	417	343
Fleet & Environmental	0	315	10	325	-	-	325	-	-
Planning & Economic Development	18,901	5,760	(11,502)	13,159	-	-	13,159	937	941
Roads	18,198	2,838	8,840	29,876	-	-	29,876	7,438	7,486
<b>Resource Total</b>	<b>40,223</b>	<b>15,773</b>	<b>(9,261)</b>	<b>46,735</b>	<b>829</b>	<b>-</b>	<b>47,564</b>	<b>8,792</b>	<b>8,770</b>
<u>Education</u>									
1,140 Hours	7,734	(1,379)	180	6,535	-	(2,750)	3,785	1,964	2,268
Community Growth Areas	5,091	(1,053)	(267)	3,771	-	-	3,771	97	148
Growth and Capacities	2,647	1,330	1,803	5,780	-	-	5,780	1,148	1,408
ICT Developments	1,905	1,599	356	3,860	-	-	3,860	1,305	896
Other	171	254	29	454	-	-	454	1	6
<b>Resource Total</b>	<b>17,548</b>	<b>751</b>	<b>2,101</b>	<b>20,400</b>	<b>-</b>	<b>(2,750)</b>	<b>17,650</b>	<b>4,515</b>	<b>4,726</b>
<u>Finance &amp; Corporate</u>									
IT Services	11,500	(6,938)	(1,786)	2,776	-	-	2,776	424	364
<b>Resource Total</b>	<b>11,500</b>	<b>(6,938)</b>	<b>(1,786)</b>	<b>2,776</b>	<b>-</b>	<b>-</b>	<b>2,776</b>	<b>424</b>	<b>364</b>
<u>Housing and Technical</u>									
Office Accom	7,710	2,076	(1,958)	7,828	(190)	-	7,638	773	622
Private Housing Scheme of Assistance	1,000	-	(1,000)	-	-	-	-	-	-
Other Housing	424	251	(116)	559	349	-	908	75	7
<b>Resource Total</b>	<b>9,134</b>	<b>2,327</b>	<b>(3,074)</b>	<b>8,387</b>	<b>159</b>	<b>-</b>	<b>8,546</b>	<b>848</b>	<b>629</b>
<u>Social Work</u>									
Care Facilities	6,539	215	(554)	6,200	-	-	6,200	1,717	1,514
Other	300	100	168	568	-	-	568	4	-
<b>Resource Total</b>	<b>6,839</b>	<b>315</b>	<b>(386)</b>	<b>6,768</b>	<b>-</b>	<b>-</b>	<b>6,768</b>	<b>1,721</b>	<b>1,514</b>
<b>Overall Total</b>	<b>85,244</b>	<b>12,228</b>	<b>(12,406)</b>	<b>85,066</b>	<b>988</b>	<b>(2,750)</b>	<b>83,304</b>	<b>16,300</b>	<b>16,003</b>

# APPENDIX D

## SOUTH LANARKSHIRE COUNCIL CAPITAL EXPENDITURE 2021/22 GENERAL FUND PROGRAMME FOR PERIOD 1 APRIL 2021 TO 13 AUGUST 2021

	<u>2021/22</u> <u>Original</u> <u>Estimate inc</u> <u>C/F</u>	<u>2021/22</u> <u>Revised</u> <u>Budget</u>	<u>2021/22</u> <u>Budget to</u> <u>13/08/21</u>	<u>2021/22</u> <u>Actual to</u> <u>13/08/21</u>
<b>Expenditure</b>	£m	£m	£m	£m
<b>General Fund Programme</b>	85.066	83.304	16.300	16.003
<b>Income</b>	<u>2021/22</u> <u>Budget</u>	<u>2021/22</u> <u>Revised</u> <u>Budget</u>		<u>2021/22</u> <u>Actual</u> <u>To</u> <u>13/08/21</u>
	£m	£m		£m
Prudential Borrowing	40.289	37.145		37.145
Developers Contributions	4.474	4.474		3.129
Partners (Including SPT, Sustrans, Clyde Wind Farm and CARES)	4.647	4.647		0.978
Scottish Government:				
- Capital Grant	21.362	21.924		5.341
- Cycling, Walking and Safer Routes	1.912	1.912		0.000
- Vacant and Derelict Land	0.831	0.831		0.416
- Early Years 1,140 Hours	2.024	2.024		2.024
- Regeneration Capital Grant	1.230	1.230		1.230
- Town Centre Regeneration Fund	2.739	2.739		2.739
- Place Based Investment Programme	2.003	2.003		2.003
- Gaelic Capital Fund	0.038	0.038		0.038
- Gypsy Travellers	0.107	0.107		0.107
Glasgow City Region City Deal	2.386	2.780		0.000
Specific Reserves	1.024	1.450		1.450
<b>TOTAL FUNDING</b>	<b>85.066</b>	<b>83.304</b>		<b>56.600</b>

-	166	151	162	164
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**General Fund Capital Programme 2021/22**  
**Build Variance Explanations**

<b><u>Project Name</u></b>	<b><u>Status</u></b>	<b><u>Variance Explanation</u></b>
Castlebank Park – Stabilise Footpath & Retaining Wall	Behind Programme	Site start delayed due to Contractor staffing issues, caused by Covid-19.



Projects Completed	-	-	-	-	-
Projects Ahead of Programme	-	-	-	1	-
Projects on Programme	-	48	47	46	49
Projects Behind Programme	-	-	-	-	-
Projects, Altered Brief/Programme	-	-	-	-	-
Projects On Hold	-	-	-	-	-
	-	48	47	47	49

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

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

**GENERAL FUND CAPITAL PROGRAMME 2021/22**

**ROADS EXECUTIVE SUMMARY**

**PERIOD ENDED 13 AUGUST 2021 (PERIOD 5)**

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

**Number of Projects**

Total Projects Currently Reported - 156 156 211 211

**Programme Status**

Projects Complete - 10 10 40 66

Projects on Programme - 146 146 170 144

Projects Behind Programme - - - - -

Projects, Altered Brief / Programme - - - - -

Projects Held - - - 1 1

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- 156 156 211 211

**Project Status**

Briefing - 51 51 45 5

Production Information - 70 70 96 114

Billing - - - - -

Tendering - - - - 1

On Site - 25 25 30 25

Complete - 10 10 40 66

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- 156 156 211 211

[illegible]

Project Title	PROJECT STATUS						PROGRAMME STATUS				
	Briefing / Programme	Production Information	Billing	Tendering	On Site	Complete	Projects Complete	Projects on Programme	Projects Behind Programme	Projects altered Brief / Programme	Projects Held
<b><u>Preventative Maintenance Schemes</u></b>											
Stonemyeadow Road, East Kilbride ~ surface dressing						1	1				
Cairnmuir Road, East Kilbride ~ surface dressing						1	1				
C137, Strathaven ~ surface dressing						1	1				
Howieshill Road, Cambuslang ~ Micro-asphalt						1	1				
Quarry Avenue, Cambuslang ~ Micro-asphalt						1	1				
Dunedin Drive, East Kilbride ~ Micro-asphalt						1	1				
Tweed Street, East Kilbride ~ Micro-asphalt						1	1				
Kirklands Park, Strathaven ~ Micro-asphalt						1	1				
<b><u>Strategic Patching</u></b>											
Strategic /machine patching works ~ various locations					1		1				
<b><u>Footways</u></b>											
Thornwood Rd / Birchfield PL, Strathaven		1					1				
Crosshouse Road, East Kilbride					1		1				
Mavor Avenue, East Kilbride						1	1				
Stuart Street, East Kilbride						1	1				
Alberta Avenue, East Kilbride		1					1				
Kelvin Rd / Stroud Road, East Kilbride		1					1				
Kirkmuir Drive, Rutherglen		1					1				
Woodland Crescent, Cambuslang						1	1				
<b><u>Hamilton Area</u></b>											
<b><u>Strategic Schemes</u></b>											
A724, Glasgow Road, Blantyre		1					1				
B7071, Glasgow Road / Main Street, Uddingston					1		1				
Northway, Blantyre		1					1				
A72, Almada Street (RAB), Hamilton		1					1				
Ambleside Rise, Hamilton						1	1				
Hillhouse Road, Hamilton					1		1				
St. Ninians Road / St. Ninians Place, Hamilton						1	1				
A72, Lanark Road, Larkhall						1	1				
Sidehead Road / Udston Road, Stonehouse		1					1				
McNeil Street, Larkhall		1					1				
Beechwood Drive, Stonehouse		1					1				
Hareleeshill Road, Larkhall					1		1				
Carlisle Road, Larkhall (2021/2022 Scheme "Slippage") *Lining Works						1	1				
Central Avenue, Blantyre (2021/2022 Scheme "Slippage") *Lining Works						1	1				
Larkhall Park & Ride (2021/2022 Scheme "Slippage") *Lining Works						1	1				
<b><u>Preventative Maintenance Schemes</u></b>											
Udston Mill Road, Stonehouse ~ surface dressing						1	1				
Manse Road, Stonehouse ~ surface dressing						1	1				
Dykehead Road, Stonehouse ~ surface dressing						1	1				
Boag Road, Stonehouse ~ surface dressing						1	1				
Preparatory patching for 2022/23 schemes					1		1				
<b><u>Strategic Patching</u></b>											
Strategic /machine patching works ~ various locations					1		1				

[illegible]

[illegible]





[illegible]

## RESOURCE: ENTERPRISE, ROADS &amp; TRANSPORTATION SERVICES 2021/22

## PROJECT / PROGRAMME STATUS ~ PERIOD 5

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
<b><u>SUSTRANS ~ SPACES FOR PEOPLE</u></b>											
Active Travel Network, East Kilbride					1			1			
Town Centres					1			1			
School Outdoor Environments					1			1			
Temporary Route Enhancements						1	1				
<b><u>CITY DEAL PROJECTS</u></b>											
Cathkin ~ Loss of value and Noise Insulation Regulations surveys		1						1			
Stewartfield Way		1						1			
Greenhills/Strathaven Road					1			1			
	5	114	0	1	25	66	66	144	0	0	1



# Report

## 3b

Report to:	<b>Financial Resources Scrutiny Forum</b>
Date of Meeting:	<b>30 September 2021</b>
Report by:	<b>Executive Director (Finance and Corporate Resources)</b>

Subject:	<b>Capital Budget Monitoring 2021/2022 - Housing Capital Programme</b>
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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 2021 to 13 August 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 13 August 2021 from both a financial and physical perspective.

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

### 4. Housing Capital Programme 2021/2022

4.1. **2021/22 Budget:** The revised Housing Capital Programme for the year was £94.360 million, as approved by the Executive Committee on 23 June 2021.

4.2. As advised previously, the New Build Housing Programme has now been reviewed and it is proposed that projects totalling £14.720 million move into financial year 2022/23. This reflects revised timescales and estimated completion dates across a number of sites including: the former Craigbank Primary (£6m) which has experienced planning delays due to Nature Scotland objections; Kirk Street, Strathaven (£1m), East Kilbride Community Growth Area (£1m) and East Whitlawburn, Regeneration HUB South West (£3m) where negotiations and legal discussions have resulted in delays; and finally, the Bent Hall Farm, Shields Road site (£3m) where a fire affected 4 units on the site and caused delays to the construction programme.

4.3. Funding totalling £14.720 million for these projects will also move into 2022/2023 being borrowing (£12.478m) and government grant (£2.242m).

- 4.4. As a result, a revised programme of £79.640 million was approved by the Executive Committee on 22 September 2021. Programmed funding for the year also totals £79.640 million. The funding sources are also detailed in Appendix A.
- 4.5. Given the ongoing issues around material shortages and steep price increases, the timescales for the Housing Investment Programme (HIP) are now also being considered and a revised position will be presented to a future meeting of the Executive Committee for approval, if required.
- 4.6. **Period 5 Position:** Appendix A also shows the position on the Housing Programme as at 13 August 2021. Budget for the period is £26.079 million and spend to 13 August 2021 amounts to £26.065 million.
- 4.7. Programmed funding for the year totals £79.640 million. As at 13 August 2021, actual funding of £26.065 million had been received.

## **5. Contract Prices**

- 5.1. As with the General Services Capital Programme, the construction materials supply chain for the Housing Programme has been subject to the same unprecedented disruption due to the Coronavirus (COVID-19) Pandemic, with the risk of significant impact on the delivery of the Housing capital and maintenance / repair programmes.
- 5.2. As reported previously, recent experience is that tenders have been submitted significantly above our expectations, especially in relation to the Housing Fabric programme. As noted at section 4.5, Housing and Technical Resources are currently reviewing whether this work should continue in the short term, knowing that these prices will be inflated and materials difficult to source.
- 5.3. Further updates will be provided in the coming months with any significant increases in contract values for the Housing Programme being brought to members' attention.

## **6. Employee Implications**

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

## **7. Financial Implications**

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

## **8. Climate Change, Sustainability and Environmental Implications**

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

## **9. Other Implications**

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

## **10. Equality Impact Assessment and Consultation Arrangements**

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

**Paul Manning**

**Executive Director (Finance and Corporate Resources)**

14 September 2021

### **Link(s) to Council Values/Ambitions/Objectives**

- Accountable, Effective and Efficient and Transparent

### **Previous References**

- Executive Committee, 23 June 2021
- Executive Committee, 22 September 2021

### **List of Background Papers**

- Capital Ledger prints to 13 August 2021

### **Contact for Further Information**

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

Jackie Taylor, Head of Finance (Strategy)

Ext: 5637 (Tel: 01698 455637)

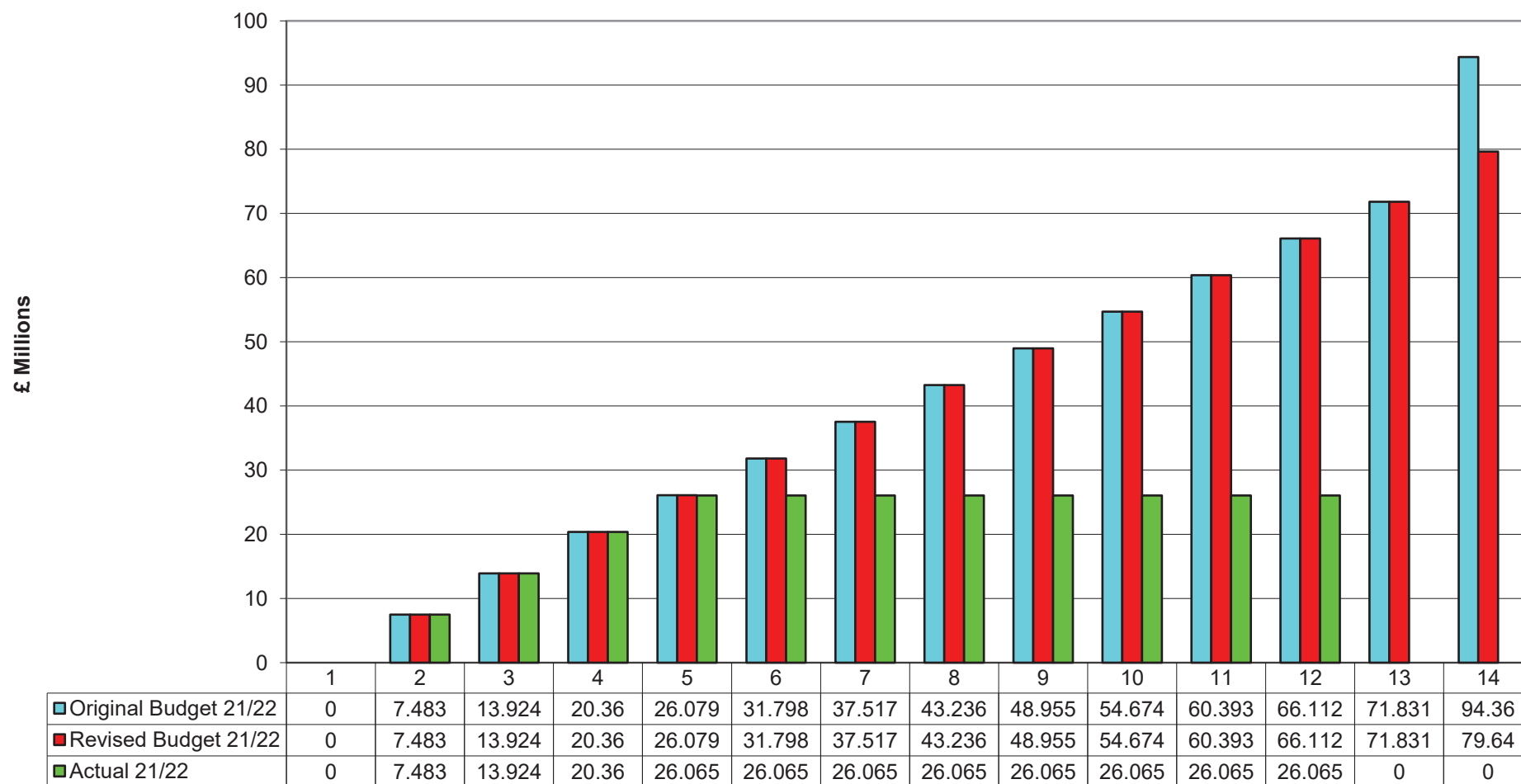
E-mail: [jackie.taylor@southlanarkshire.gov.uk](mailto:jackie.taylor@southlanarkshire.gov.uk)

SOUTH LANARKSHIRE COUNCIL  
CAPITAL EXPENDITURE 2021/22  
HOUSING PROGRAMME  
FOR PERIOD 1 APRIL 2021 TO 13 AUGUST 2021

**Appendix A**

	<u>2021/22</u> <u>Annual</u> <u>Budget</u>  <u>£m</u>	<u>2021/22</u> <u>Budget to</u> <u>13/08/21</u>  <u>£m</u>	<u>2021/22</u> <u>Actual to</u> <u>13/08/21</u>  <u>£m</u>
<b>Expenditure</b>			
<b>2021/2022 Budget</b> inc carry forward from 2020/21	<b>79.640</b>	<b>26.079</b>	<b>26.065</b>
<b>Income</b>	<u>2021/22</u> <u>Annual</u> <u>Budget</u>  <u>£m</u>		<u>2021/22</u> <u>Actual to</u> <u>13/08/21</u>  <u>£m</u>
Capital Funded from Current Revenue	19.637		19.637
Prudential Borrowing	50.532		5.622
Scottish Government Specific Grant			
- New Build	7.191		0.806
- Open Market Purchase Scheme	2.160		0.000
- Mortgage to Rent	0.120		0.000
	<b>79.640</b>		<b>26.065</b>

### HRA Capital Expenditure Profile Graph 21/22







## **Housing Capital Programme 2021/22**

### **Build Variance Explanations**

<b><u>Project Name</u></b>	<b><u>Status</u></b>	<b><u>Variance Explanation</u></b>
Strathcona House - Internal Area Upgrade	Behind Programme	Delays experienced with tender production.
Stonefield / Burnbrae / Kelvin Gardens - Veranda Refurbishment	Behind Programme	Delays experienced with tender production.
Various Properties Clydesdale – Window and Door Replacement	Behind Programme	Delayed due to Covid -19 related issues.
Newlandsmuir, East Kilbride – Re-roofing	Behind Programme	Completion of two properties delayed due to nesting birds/bats.
Various Properties, East Kilbride - Window and Door Replacement	Behind Programme	Delayed due to Covid -19 related issues.
Master Fire Door Replacement	Behind Programme	Project delayed due to slow progress of sub-contractor.



# Report

4

Report to:	<b>Financial Resources Scrutiny Forum</b>
Date of Meeting:	<b>30 September 2021</b>
Report by:	<b>Executive Director (Finance and Corporate Resources)</b>

Subject:	<b>Revenue Budget Monitoring 2021/2022</b>
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## 1. Purpose of Report

1.1. The purpose of the report is to:-

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

## 2. Recommendation(s)

2.1. The Forum is asked to note 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. The Revenue reports attached provide detail on the most recent report considered at the Executive Committee on 22 September 2021.

### 3.2. 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.

3.3. 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)**

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

- 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)**

22 September 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:-

Jackie Taylor, Head of Finance (Strategy)

Ext: 5637 (Tel: 01698 455637)

E-mail: [jackie.taylor@southlanarkshire.gov.uk](mailto:jackie.taylor@southlanarkshire.gov.uk)

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

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



## 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	
<b>Community and Enterprise Resources</b>	<b>115.721</b>	<b>115.721</b>	<b>0.000</b>	<b>36.073</b>	<b>38.012</b>	<b>(1.939)</b>	<b>over</b>
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
<b>Education Resources</b>	<b>369.518</b>	<b>369.518</b>	<b>0.000</b>	<b>98.367</b>	<b>98.603</b>	<b>(0.236)</b>	<b>over</b>
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
<b>Finance and Corporate Resources</b>	<b>36.771</b>	<b>36.771</b>	<b>0.000</b>	<b>17.174</b>	<b>18.933</b>	<b>(1.759)</b>	<b>over</b>
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
<b>Housing and Technical Resources</b>	<b>16.352</b>	<b>16.352</b>	<b>0.000</b>	<b>5.618</b>	<b>5.749</b>	<b>(0.131)</b>	<b>over</b>
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
<b>Social Work Resources</b>	<b>175.803</b>	<b>175.803</b>	<b>0.000</b>	<b>61.530</b>	<b>62.490</b>	<b>(0.960)</b>	<b>over</b>
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
<b>Joint Boards</b>	<b>2.155</b>	<b>2.155</b>	<b>0.000</b>	<b>0.877</b>	<b>0.877</b>	<b>0.000</b>	<b>-</b>
	<b>716.320</b>	<b>716.320</b>	<b>0.000</b>	<b>219.639</b>	<b>224.664</b>	<b>(5.025)</b>	<b>over</b>

<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	-
<b>Total Expenditure</b>	<b>808.252</b>	<b>808.252</b>	<b>0.000</b>	<b>238.032</b>	<b>238.486</b>	<b>(0.454)</b>	<b>over</b>
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	-
<b>Total Income</b>	<b>808.252</b>	<b>808.252</b>	<b>0.000</b>	<b>311.785</b>	<b>311.785</b>	<b>0.000</b>	<b>-</b>
<b>Net Expenditure / (Income)</b>	<b>0.000</b>	<b>0.000</b>	<b>0.000</b>	<b>(73.753)</b>	<b>(73.299)</b>	<b>(0.454)</b>	<b>over</b>

## 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	
	£m	£m	£m	£m	£m	£m	
<b>Service Departments:</b>							
<b><u>Expenditure</u></b>							
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
<b>Total</b>	<b>1,109.785</b>	<b>1,109.785</b>	<b>0.000</b>	<b>377.045</b>	<b>382.301</b>	<b>(5.256)</b>	<b>over</b>
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	-
<b>Total Expenditure</b>	<b>1,201.717</b>	<b>1,201.717</b>	<b>0.000</b>	<b>395.448</b>	<b>396.133</b>	<b>(0.685)</b>	<b>over</b>
<b><u>Income</u></b>							
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	-
<b>Total Income</b>	<b>1,201.717</b>	<b>1,201.717</b>	<b>0.000</b>	<b>469.191</b>	<b>469.422</b>	<b>0.231</b>	<b>over rec</b>
<b>Net Expenditure / (Income)</b>	<b>0.000</b>	<b>0.000</b>	<b>0.000</b>	<b>(73.743)</b>	<b>(73.289)</b>	<b>(0.454)</b>	<b>over</b>

**COVID Expenditure****Summary**

<b>Cost of COVID 2021/2022 (to 13 August 2021)</b>	<b>Costs Incurred</b>	<b>Lost Income</b>	<b>Less: Spend Not Made</b>	<b>Total Costs</b>	<b>Movement from P4</b>
	<b>£m</b>	<b>£m</b>	<b>£m</b>	<b>£m</b>	
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
<b>Net Resource Expenditure in 2021/2022</b>	<b>6.979</b>	<b>1.078</b>	<b>(0.081)</b>	<b>7.976</b>	<b>1.217</b>
<b>Specific Funding</b>					
Education				(3.405)	(0.387)
Corporate Items				(1.538)	(0.044)
<b>Total Specific Funding Utilised</b>				<b>(4.943)</b>	<b>(0.431)</b>
<b>Net Cost to be funded from Non-Specific Funding</b>				<b>3.033</b>	<b>0.786</b>

**Detail****Additional Costs:**

<b>Service</b>	<b>Description of Cost</b>	<b>Value £m</b>	<b>Movem't from P4</b>
<b>Community and Enterprise Resources</b>			
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
<b>Education Resources</b>			
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
<b>Finance and Corporate Resources</b>			
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	-
<b>Housing and Technical Resources</b>			
Housing and Property Services	Homelessness accommodation and property related costs	0.131	0.030
<b>Social Work Resources</b>			
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
<b>Total Additional Costs as at Period 5</b>		<b>6.979</b>	<b>1.000</b>

#### Lost Income:

Service	Description of Lost Income	Value £m	Movem't from P4
<b>Community and Enterprise Resources</b>			
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
<b>Education Resources</b>			
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
<b>Finance and Corporate Resources</b>			
Licensing and Registration	Birth and death registration	0.020	0.007
<b>Total Lost Income as at Period 5</b>		<b>1.078</b>	<b>0.217</b>

#### Unspent Budget

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

<b>Net Cost of COVID-19 as at Period 5</b>	<b>7.976</b>	<b>1.217</b>
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## Specific Funding

Service		Value £m	Movem't from P4
<b>Education Resources</b>			
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)
<b>Corporate Items - COVID</b>			
Corporate Items (new)	Pandemic Payments	(0.985)	(0.004)
Corporate Items (T/f from reserves)	Financial Insecurities and Flexible Fund	(0.534)	(0.021)
<b>Specific Funding Utilised as at Period 5</b>		<b>(4.924)</b>	<b>(0.412)</b>

## 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.

# Report

5

Report to:	<b>Financial Resources Scrutiny Forum</b>
Date of Meeting:	<b>30 September 2021</b>
Report by:	<b>Executive Director (Finance and Corporate Resources)</b>

Subject:	<b>Revenue Budget Monitoring 2021/2022 - Detailed Resource Analysis</b>
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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 revenue budget for the period covering 1 April 2020 to 13 August 2021.

## 2. Recommendation(s)

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

- (1) that the 2021/2022 detailed financial analysis as at period 5 (13 August 2021) for each of the individual Resources, be noted.

## 3. Background

3.1. The individual reports attached provide detailed information on each of the Resource Revenue Budgets for 2021/2022 as at 13 August 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 13 August 2021 (Period 5).
- ♦ Details of the most significant variances within the Resource and the Housing Revenue Account across Subjective headings and across Services as at 13 August 2021 (Period 5).
- ♦ A line by line trend analysis of the total Resource expenditure and income across subjective headings as at 13 August 2021 (Period 5).

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

## 4. Employee Implications

4.1. None

## 5. Financial Implications

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

## **6. Climate Change, Sustainability and Environmental Implications**

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

## **7. Other Implications**

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

## **7. Equality Impact Assessment and Consultation Arrangements**

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

**Paul Manning**

**Executive Director (Finance and Corporate Resources)**

22 September 2021

## **Link(s) to Council Values/Ambitions/Objectives**

- ◆ Accountable, Effective, Efficient and Transparent

## **Previous References**

- ◆ None

## **List of Background Papers**

- ◆ Revenue Ledger prints to 13 August 2021

## **Contact for Further Information**

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

Jackie Taylor, Head of Finance

Ext: 5637 (Tel: 01698 455637)

E-mail: [jackie.taylor@southlanarkshire.gov.uk](mailto:jackie.taylor@southlanarkshire.gov.uk)



## Revenue Budget Monitoring Statement

Period Ended 13 August 2021 (No 5)

## Community and Enterprise Resources

## Service Departments :-

	Annual Budget	Forecast for Year	Annual Forecast Variance	Budget Proportion to 13/08/21	Actual to Period 5 to 13/08/21	Variance to 13/08/21
	£m	£m	£m	£m	£m	£m
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	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
COVID19	0.000	0.000	0.000	0.000	1.033	(1.033) over
<b>Total Community and Enterprise Resources</b>	<b>115.721</b>	<b>115.721</b>	<b>0.000</b>	<b>36.073</b>	<b>38.012</b>	<b>(1.939) over</b>

**Community and Enterprise Resources Variance Analysis 2021/22 (Period 5)**

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Employee Costs	281k under	APT&C Basic/Superannuation/NI - 565k under	Facilities, Streets, Waste and Grounds - 417k under Fleet, Environmental and Projects - 142k under Planning and Economic Development - 39k under Roads - 159k under COVID -19 - (192k) over	The variance is mainly due to vacant posts of which some are currently being progressed, partially offset by staff working on COVID-19 based duties.
		Overtime - (253k) over	Facilities, Streets, Waste and Grounds - (162k) over Roads - (62k) over COVID-19 - (27k) over	The overtime variance is mainly within Waste due to the high seasonal number of bulky uplifts requests and replacement bins being delivered and also cover for staff absences. Within Roads, the overtime is mainly due to emergency works. In addition, overtime is being worked by staff on COVID-19 based duties.

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Employee Costs (cont)		Additional Pension Costs - (38k) over	Facilities, Streets, Waste and Grounds - (27k) over Planning and Economic Development - (17k) over	The overspend relates to the ongoing cost of early retirals.
Property Costs	(113k) over	Cleaning Contract - (26k) over	COVID-19 - (26k) over	The overspend relates to the requirement for additional cleaning within the Roads Depots and the Crematorium.
		<u>Cleaning and Janitorial Supplies and Equipment - (47k) over</u>	<u>COVID-19 - (43k) over</u>	The overspend relates to additional cleaning supplies required due to COVID19.
Supplies and Services	(114k) over	Equipment, Apparatus and Tools - (61k) over	Facilities, Streets, Waste and Grounds - (62k) over	The overspend is mainly within Facilities for the purchase of catering equipment for schools to replace old or defective equipment.
		Foodstuff General - 58k under	Facilities, Streets, Waste and Grounds - 60k under	The underspend is due to a reduction in food purchases within the Catering service due to a reduction in school meal uptake.

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Supplies and Services (cont)		Major Supply of Electrical Power - (70k) over	Roads - (70k) over	The overspend is due to the charges for street lighting electrical power as a result of price increases.
Transport and Plant	(568k) over	Fleet Services - Vehicle Hires - (64k) over	Fleet, Environmental and Projects - (61k) over	The overspend is mainly due to the timing of the achievement of efficiencies within Fleet.
		Fleet Service - Repairs - (309k) over	Fleet, Environmental and Projects - (309k) over	The overspend is mainly due to the timing of the achievement of efficiencies within Fleet.
		Fleet Service Charges - Vehicle Maintenance - (21k) over	COVID-19 - (16k) over	The overspend is due to the requirement for maintenance on Fleet vehicles being used by services as a result of COVID-19.
		<u>Fleet Services - Leasing - (53k) over</u>	<u>COVID-19 - (60k) over</u>	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.
		<u>Fleet Services - Hires - (67k) over</u>	<u>COVID-19 - (61k) over</u>	The overspend is due to additional vehicle hires 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 Services - Fuel - (40k) over	COVID-19 - (49k) over	The overspend relates to fuel usage by hired and leased vehicles used for service delivery as result of COVID-19.
Payments to Other Bodies	23k under	Grants to Voluntary Organisations - 20k under	Leisure - 20k under	The underspend relates to budget not required for the fireworks display as a result of COVID-19.
Payment to Contractors	(510k) over	Payment to Private Contractors - (510k) over	COVID-19 - (512k) over	The overspend is mainly due to payments being incurred for an increase in the levels of domestic waste tonnage being disposed of as a result of COVID-19.
Income	(931k) under recovered	Sales General - (304k) under recovered  Fees and Charges General - (475k) under recovered	Facilities, Streets, Waste and Grounds - (304k) under recovered  Facilities, Streets, Waste and Grounds - (65k) under recovered	The under recovery reflects a reduction in cash income from the sale of school meals within the Catering Service.  The under recovery is mainly due to less income being recovered from private clients for Care of Gardens within Grounds as a result of COVID-19.

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Income (cont)		Fees and Charges General (cont)	Planning and Economic Development - 39k over recovered	The over recovery is mainly due to the current level of Planning applications being greater than anticipated.
			Roads - (473k) under recovered	The under recovery of income is mainly due to reduced income for parking charges and fines as a result of COVID-19, partially offset by an over recovery in income from roads construction consents.
		Fees and Charges - Departments of the Authority - 56k over recovered	Facilities, Streets, Waste and Grounds - 31k over recovered	The over recovery is mainly due to an increase in demand for additional service requests from Housing and Technical Resources for Waste Services.
			Planning and Economic Development - 21k over recovered	The over recovery is mainly due to the current level of Planning applications and building warrants from other Resources being greater than anticipated.
		Fleet Services - (36k) under recovered	Fleet, Environmental and Projects - (36k) under recovered	The under recovery is mainly due to lower than anticipated income from taxi inspections within Fleet due to COVID-19.

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Income (cont)		Recovery from Capital - (78k) under recovered	Roads - (78k) under recovered	The under recovery is due to a reduction in the current level of works that have been undertaken.
		Recharges - Departments of the Authority - (93k) under recovered	Roads - (73k) under recovered	The under recovery is due to a reduced amount of works being carried out within the Construction Unit due to COVID-19 lockdown and is offset by a reduction in expenditure.

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

South Lanarkshire Council

Community and Enterprise Resources - Total

Expenditure / Income Variance Trends 2021/22

	REVISED ANNUAL BUDGET SLC 21/22 2	PERIOD 2 VARIANCE AMOUNT	Over/ Under	PERIOD 3 VARIANCE AMOUNT	Over/ Under	PERIOD 4 VARIANCE AMOUNT	Over/ Under	PERIOD 5 ESTIMATE TO DATE	PERIOD 5 ACTUAL TO DATE	PERIOD 5 VARIANCE AMOUNT	Over/ Under
EMPLOYEE COSTS											
APT & C BASIC	67,298	161	under	294	under	448	under	22,748	22,181	567	under
APT & C OVERTIME	1,446	(42)	over	(129)	over	(199)	over	522	775	(253)	over
APT & C SUPERANNUATION	11,220	(48)	over	(67)	over	(87)	over	3,806	3,909	(103)	over
APT & C NIC	5,526	13	under	49	under	71	under	1,876	1,775	101	under
TRAVEL AND SUBSISTENCE	75	(6)	over	(10)	over	(12)	over	25	35	(10)	over
OTHER EMPLOYEE COSTS	202	0		4	under	4	under	190	184	6	under
PENSION INCREASES	1,109	(6)	over	3	under	3	under	369	358	11	under
ADDITIONAL PENSION COSTS	0	(10)	over	(20)	over	(37)	over	0	38	(38)	over
<b>EMPLOYEE COSTS</b>	<b>86,876</b>	<b>62</b>	<b>under</b>	<b>124</b>	<b>under</b>	<b>191</b>	<b>under</b>	<b>29,536</b>	<b>29,255</b>	<b>281</b>	<b>under</b>
PROPERTY COSTS											
RATES	929	0		0		0		0	0	0	
SCOTTISH WATER - UNMETERED CHARGES	29	0		(1)	over	0		10	10	0	
SCOTTISH WATER - METERED CHARGES	99	(6)	over	(6)	over	(16)	over	53	72	(19)	over
RENT	801	2	under	2	under	3	under	150	147	3	under
SERVICE CHARGE	42	0		0		0		15	12	3	under
FACTORING CHARGES	14	0		0		0		9	9	0	
PROPERTY INSURANCE	288	0		0		0		0	0	0	
SECURITY COSTS	46	0		0		2	under	11	9	2	under
GROUND MAINTENANCE	8	0		0		0		0	0	0	
REPAIRS & MAINTENANCE - INTERNAL CONTRACTORS	8	0		(1)	over	(4)	over	1	4	(3)	over
REPAIRS & MAINTENANCE - INTERNAL CONTRACTORS DIRECT CHARGE	1	0		0		0		0	0	0	
REPAIRS & MAINTENANCE - EXTERNAL CONTRACTORS	40	(8)	over	(9)	over	(7)	over	7	23	(16)	over
ELECTRICITY - CONTRACT	303	2	under	3	under	(1)	over	60	58	2	under
GAS	120	(3)	over	2	under	0		22	23	(1)	over
HEATING OIL	14	0		0		(1)	over	1	2	(1)	over
CLEANING CONTRACT	11	(12)	over	(12)	over	(26)	over	3	29	(26)	over
CLEANING AND JANITORIAL SUPPLIES AND EQUIPMENT	270	2	under	(6)	over	(8)	over	102	149	(47)	over
HEALTH & HYGIENE MATERIALS	38	(2)	over	(3)	over	(2)	over	27	30	(3)	over
WINDOW CLEANING	1	0		0		0		0	0	0	
REFUSE UPLIFT	407	0		(3)	over	(5)	over	112	116	(4)	over
OTHER PROPERTY COSTS	20	(1)	over	(2)	over	(3)	over	14	17	(3)	over
<b>PROPERTY COSTS</b>	<b>3,489</b>	<b>(27)</b>	<b>over</b>	<b>(36)</b>	<b>over</b>	<b>(68)</b>	<b>over</b>	<b>597</b>	<b>710</b>	<b>(113)</b>	<b>over</b>



South Lanarkshire Council

Community and Enterprise Resources - Total

Expenditure / Income Variance Trends 2021/22

	REVISED ANNUAL BUDGET SLC 21/22 2	PERIOD 2 VARIANCE AMOUNT	Over/ Under	PERIOD 3 VARIANCE AMOUNT	Over/ Under	PERIOD 4 VARIANCE AMOUNT	Over/ Under	PERIOD 5 ESTIMATE TO DATE	PERIOD 5 ACTUAL TO DATE	PERIOD 5 VARIANCE AMOUNT	Over/ Under
SUPPLIES AND SERVICES											
COMPUTER EQUIPMENT PURCHASE	437	2	under	(8)	over	(9)	over	167	177	(10)	over
COMPUTER EQUIPMENT MAINTENANCE	75	(4)	over	(2)	over	(2)	over	43	46	(3)	over
I.T. EQUIPMENT MAINT-CONTRACT	303	4	under	1	under	1	under	77	73	4	under
I.T. ELECTRONIC MESSAGING	75	(7)	over	(3)	over	(5)	over	32	40	(8)	over
EQUIPMENT, APPARATUS AND TOOLS	755	3	under	(37)	over	(46)	over	128	189	(61)	over
SMALL TOOLS	181	2	under	3	under	3	under	14	10	4	under
FURNITURE - OFFICE	0	0		(2)	over	(2)	over	0	3	(3)	over
FURNISHINGS (INCL. CROCKERY & LINEN)	120	0		0		(1)	over	43	43	0	
MATERIALS	7,458	(6)	over	0		(1)	over	2,605	2,607	(2)	over
MATERIALS, APPARATUS AND EQUIPMENT	9	0		(2)	over	(2)	over	0	2	(2)	over
PUBLICATIONS, JOURNALS, NEWSPAPERS ETC.	2	0		0		0		0	0	0	
FOODSTUFFS - GENERAL	4,290	15	under	70	under	59	under	1,071	1,013	58	under
PROTECTIVE CLOTHING & UNIFORMS	190	(10)	over	(10)	over	(14)	over	61	75	(14)	over
LAUNDRY COSTS	5	(1)	over	(1)	over	(1)	over	2	4	(2)	over
OTHER SUPPLIES AND SERVICES	1,804	0		1	under	2	under	136	141	(5)	over
MAJOR SUPPLY OF ELECTRICAL POWER	1,281	(1)	over	(1)	over	(54)	over	9	79	(70)	over
DELIVERY CHARGE	1	0		0		0		0	0	0	
<b>SUPPLIES AND SERVICES</b>	<b>16,986</b>	<b>(4)</b>	<b>over</b>	<b>9</b>	<b>under</b>	<b>(72)</b>	<b>over</b>	<b>4,388</b>	<b>4,502</b>	<b>(114)</b>	<b>over</b>
TRANSPORT AND PLANT											
PURCHASE OF PLANT	63	0		0		(2)	over	18	20	(2)	over
FLEET SERVICES - DRIVERS	58	0		0		0		0	0	0	
FLEET SERVICES - FUEL	3,362	0		(2)	over	(6)	over	1,118	1,122	(4)	over
FLEET SERVICES - VEHICLE HIRE	2,198	(30)	over	(36)	over	(47)	over	573	637	(64)	over
POOL CAR CHARGES - RENTAL	55	1	under	0		0		0	0	0	
POOL CAR CHARGES - FUEL	21	0		0		0		0	0	0	
POOL CAR CHARGES - ADDITIONAL COSTS	7	0		0		0		5	8	(3)	over
OTHER TRANSPORT COSTS	49	3	under	(7)	over	(4)	over	13	19	(6)	over
TRANSPORT INSURANCE	93	0		0		0		0	0	0	
LICENCES	412	13	under	7	under	8	under	147	140	7	under
FLEET SERVICES - REPAIRS	1,156	(81)	over	(147)	over	(260)	over	397	706	(309)	over
PLANT SERVICES	19	(1)	over	0		1	under	6	5	1	under
FLEET SERVICE CHARGES - VEHICLE MAINTENANCE	4,074	(15)	over	(31)	over	(20)	over	1,467	1,488	(21)	over
FLEET SERVICE CHARGES - UNSCHEDULED LABOUR	0	0		(1)	over	(1)	over	0	1	(1)	over
FLEET SERVICE CHARGES - PLANT MAINTENANCE	256	1	under	0		4	under	71	68	3	under
FLEET SERVICE CHARGES - ASSET MODIFICATION	70	2	under	4	under	2	under	7	4	3	under
FLEET SERVICE CHARGES - LEASING	5,018	(34)	over	6	under	10	under	2,494	2,547	(53)	over
FLEET SERVICE CHARGES - HIRED VEHICLES	1,094	(1)	over	(5)	over	(17)	over	314	381	(67)	over
FLEET SERVICE CHARGES - CONTRACT HIRE	2	0		0		0		0	0	0	
FLEET SERVICE CHARGES - ROAD FUND LICENCE	225	2	under	6	under	(1)	over	70	74	(4)	over
FLEET SERVICE CHARGES - FUEL	2,450	(10)	over	(26)	over	(35)	over	770	810	(40)	over
FLEET SERVICE CHARGES - DRIVERS	101	0		0		0		3	0	3	under
HIRE OF EXTERNAL VEHICLES	76	3	under	6	under	0		4	1	3	under
HIRE OF EXTERNAL PLANT	287	0		(5)	over	(2)	over	70	82	(12)	over
HIRE OF SKIPS	17	(1)	over	(1)	over	(2)	over	6	8	(2)	over
<b>TRANSPORT AND PLANT</b>	<b>21,163</b>	<b>(146)</b>	<b>over</b>	<b>(232)</b>	<b>over</b>	<b>(372)</b>	<b>over</b>	<b>7,553</b>	<b>8,121</b>	<b>(568)</b>	<b>over</b>

South Lanarkshire Council

Community and Enterprise Resources - Total

Expenditure / Income Variance Trends 2021/22

	REVISED ANNUAL BUDGET SLC 21/22 2	PERIOD 2 VARIANCE AMOUNT	Over/ Under	PERIOD 3 VARIANCE AMOUNT	Over/ Under	PERIOD 4 VARIANCE AMOUNT	Over/ Under	PERIOD 5 ESTIMATE TO DATE	PERIOD 5 ACTUAL TO DATE	PERIOD 5 VARIANCE AMOUNT	Over/ Under
ADMINISTRATION											
PRINTING AND STATIONERY	150	3	under	(1)	over	3	under	28	29	(1)	over
TELEPHONES	106	(3)	over	1	under	3	under	30	34	(4)	over
MOBILE PHONES	63	0		0		(2)	over	18	20	(2)	over
ADVERTISING - OF COUNCIL SERVICE AVAILABILITY	8	0		0		0		0	0	0	
ADVERTISING - OTHER	77	0		0		0		23	23	0	
POSTAGES/COURIERS	37	1	under	0		(1)	over	8	7	1	under
MEMBERSHIP FEES/SUBSCRIPTIONS	41	(2)	over	(6)	over	(5)	over	22	23	(1)	over
INSURANCE	260	0		0		0		0	0	0	
MEDICAL COSTS	69	0		0		(4)	over	23	22	1	under
LEGAL EXPENSES	42	(1)	over	0		1	under	10	7	3	under
HOSPITALITY / CIVIC RECOGNITION	2	0		0		0		0	0	0	
INTERNET AGENCY FEES	15	0		(1)	over	0		6	6	0	
SECURITY UPLIFT FEES	26	0		0		0		1	1	0	
OTHER ADMIN COSTS	4	0		0		0		0	0	0	
TRAINING	2	(1)	over	(1)	over	(1)	over	1	1	0	
<b>ADMINISTRATION</b>	<b>902</b>	<b>(3)</b>	<b>over</b>	<b>(8)</b>	<b>over</b>	<b>(6)</b>	<b>over</b>	<b>170</b>	<b>173</b>	<b>(3)</b>	<b>over</b>
PAYMENT TO OTHER BODIES											
SPTE: ANNUAL BUS SUBSIDY	1,788	0		0		0		825	825	0	
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		659	659	0	
SPTE: OTHER	1,727	0		0		0		864	864	0	
SPTE: MAINTENANCE OF BUS SHELTERS AND STOPS	131	0		0		0		131	131	0	
OTHER LOCAL AUTHORITIES	170	0		2	under	3	under	30	27	3	under
GRANTS TO VOLUNTARY ORGANISATIONS	22	0		0		20	under	0	0	0	
PAYMENTS TO VOLUNTARY ORGANISATIONS	39	0		0		0		0	0	0	
PAYMENTS TO OTHER BODIES	23,036	0		(1)	over	0		16,148	16,128	20	under
EXTERNAL AUDIT FEES	4	0		0		0		0	0	0	
<b>PAYMENT TO OTHER BODIES</b>	<b>28,522</b>	<b>0</b>		<b>1</b>	<b>under</b>	<b>23</b>	<b>under</b>	<b>18,944</b>	<b>18,921</b>	<b>23</b>	<b>under</b>
PAYMENT TO CONTRACTORS											
PAYMENT TO TRADING SERVICES CONTRACTOR	1,464	0		0		0		0	0	0	
PAYMENT TO LOCAL AUTHORITY CONTRACTOR	302	0		0		0		97	97	0	
PAYMENT TO PRIVATE CONTRACTOR	37,612	(96)	over	(275)	over	(428)	over	16,245	16,755	(510)	over
PAYMENT TO EXTERNAL CONSULTANTS / PROFESSIONAL SERVICES	4	0		0		0		0	0	0	
<b>PAYMENT TO CONTRACTORS</b>	<b>39,382</b>	<b>(96)</b>	<b>over</b>	<b>(275)</b>	<b>over</b>	<b>(428)</b>	<b>over</b>	<b>16,342</b>	<b>16,852</b>	<b>(510)</b>	<b>over</b>

South Lanarkshire Council

Community and Enterprise Resources - Total

Expenditure / Income Variance Trends 2021/22

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TRANSFER PAYMENTS											
CONCESSIONARY FARES	604	0		0		0		151	151	0	
<b>TRANSFER PAYMENTS</b>	<b>604</b>	<b>0</b>		<b>0</b>		<b>0</b>		<b>151</b>	<b>151</b>	<b>0</b>	
FINANCING CHARGES											
LEASING CHARGES - FINANCE	0			0		0		0	1	(1)	over
LEASING CHARGES - OPERATIONAL	1	0		0		0		0	0	0	
I.T. EQUIPMENT LEASING-CONTRACT	183	0		9	under	(2)	over	12	15	(3)	over
<b>FINANCING CHARGES</b>	<b>184</b>	<b>0</b>		<b>9</b>	<b>under</b>	<b>(2)</b>	<b>over</b>	<b>12</b>	<b>16</b>	<b>(4)</b>	<b>over</b>
<b>TOTAL EXPENDITURE</b>	<b>198,108</b>	<b>(214)</b>	<b>over</b>	<b>(408)</b>	<b>over</b>	<b>(734)</b>	<b>over</b>	<b>77,693</b>	<b>78,701</b>	<b>(1,008)</b>	<b>over</b>
INCOME											
MILK SUBSIDIES FROM THE E.U.	(55)	0		0		0		0	0	0	
CONTRIBUTIONS FROM OTHER BODIES	(18,619)	1	over rec	0		1	over rec	(16,968)	(16,968)	0	
SALES - GENERAL	(4,750)	(145)	under rec	(266)	under rec	(296)	under rec	(1,143)	(839)	(304)	under rec
SALES - DEPARTMENTS OF THE AUTHORITY	(118)	0		0		0		(76)	(75)	(1)	under rec
FEES AND CHARGES - GENERAL	(8,497)	(198)	under rec	(249)	under rec	(296)	under rec	(3,224)	(2,749)	(475)	under rec
FEES AND CHARGES - DEPARTMENTS OF THE AUTHORITY	(6,761)	27	over rec	62	over rec	38	over rec	(2,380)	(2,436)	56	over rec
RENTAL INCOME	(599)	0		0		0		(66)	(66)	0	
FLEET SERVICES	(12,397)	(21)	under rec	(32)	under rec	(32)	under rec	(3,862)	(3,826)	(36)	under rec
OTHER INCOME	(1,912)	(1)	under rec	2	over rec	4	over rec	(430)	(430)	0	
RECOVERY FROM CAPITAL	(1,333)	(18)	under rec	(17)	under rec	(78)	under rec	(598)	(520)	(78)	under rec
RECHARGES - DEPARTMENTS OF THE AUTHORITY	(27,346)	(44)	under rec	(104)	under rec	(72)	under rec	(12,873)	(12,780)	(93)	under rec
<b>TOTAL INCOME</b>	<b>(82,387)</b>	<b>(399)</b>	<b>under rec</b>	<b>(604)</b>	<b>under rec</b>	<b>(731)</b>	<b>under rec</b>	<b>(41,620)</b>	<b>(40,689)</b>	<b>(931)</b>	<b>under rec</b>
<b>NET EXPENDITURE</b>	<b>115,721</b>	<b>(613)</b>	<b>over</b>	<b>(1,012)</b>	<b>over</b>	<b>(1,465)</b>	<b>over</b>	<b>36,073</b>	<b>38,012</b>	<b>(1,939)</b>	<b>over</b>



## Revenue Budget Monitoring Statement

Period Ended 13 August 2021 (No 5)

## Education Resources

## Service Departments :-

Education

COVID-19

**Total Education Resources**

Annual Budget	Forecast for Year	Annual Forecast Variance	Budget Proportion to 13/08/21	Actual to Period 5 to 13/08/21	Variance to 13/08/21
£m	£m	£m	£m	£m	£m
358.157	358.157	0.000	94.962	95.081	(0.119) over
11.361	11.361	0.000	3.405	3.522	(0.117) over
<b>369.518</b>	<b>369.518</b>	<b>0.000</b>	<b>98.367</b>	<b>98.603</b>	<b>(0.236) over</b>

### Education Resources Variance Analysis 2021/22 (Period 5)

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Employee Costs	235k under	APT&C Basic / Superannuation / National Insurance - 233k under	Schools - 240k under	The underspend mainly relates to core Early Years posts and is the result of staff turnover and a delay in recruitment to fill posts.
Property Costs	(85k) over	<u>Electricity - (62k) over</u>  Gas - (46k) over	<u>COVID-19 - (62k) over</u>  COVID-19 - (46k) over	The overspend is due to increased ventilation requirements within schools and establishments.  The overspend is due to increased ventilation requirements within schools and establishments.
Transport and Plant	(310k) over	Pupil Transport - Special Educational Needs - (131k) over  Pupil Transport - Strathclyde Passenger Transport - (140k) over	Schools - (131k) over  Schools - (140k) over	This relates to the cost of transporting children to both mainstream and Special Education Needs schools. This is a demand led service and reflects increasing pupil numbers and costs.  This is a demand led service and reflects the volume of children requiring mainstream transport to school and increased costs.

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Transport and Plant (cont)		<u>Pupil Transport - Other - (39k) over</u>	<u>Schools - (39k) over</u>	This is a demand led service and reflects the volume of children requiring mainstream transport to school and increased costs.
Payments to Other Bodies	(36k) over	Other Local Authorities - 39k under	Schools - 39k 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 - 107k under	Schools - 107k under	The underspend is due to less than anticipated core Early Years spend to date.
		Independent School Places - (182k) over	Schools - (182k) over	This overspend reflects the increased cost of placements for pupils with additional support needs in Independent Schools and is due to both an increase in the number of places and the cost of placements. This is partially offset by the underspend within Other Local Authorities.
Income	(94k) under recovered	Milk Subsidies - (40k) under recovered	Schools - (40k) under recovered	This reflects the under recovery of income received for the administration of nursery milk due to COVID-19.

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Income (cont)		Contributions from Other Bodies - (69k) under recovered	Schools - (69k) under recovered	The under recovery relates to reduced income received from Instrumental Music Service fees as a result of COVID-19.

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



South Lanarkshire Council

Education Resource - Total

Expenditure / Income Variance Trends 2021/2022

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EMPLOYEE COSTS											
TEACHERS BASIC	156,499	(141)	over	(655)	over	0		54,594	54,594	0	
TEACHERS SUPERANNUATION	37,464	(32)	over	(148)	over	0		12,265	12,265	0	
TEACHERS NI	17,420	(15)	over	(67)	over	0		5,845	5,845	0	
DAILY TEACHERS BASIC	1,244	0		0		0		213	213	0	
TEACHERS TRAINING	435	0		0		0		75	75	0	
APT&C BASIC	57,920	113	under	49	under	116	under	19,835	19,694	141	under
APT&C OVERTIME	0	0		(19)	over	(1)	over	0	2	(2)	over
APT&C SUPERANNUATION	10,862	(24)	over	(31)	over	(13)	over	3,728	3,737	(9)	over
APT&C NIC	4,365	35	under	57	under	91	under	1,482	1,381	101	under
SESSIONAL WORK	124	0		0		0		88	88	0	
TRAVEL AND SUBSISTANCE	220	0		0		0		14	14	0	
OTHER EMPLOYEE COSTS	263	0		0		0		105	105	0	
PENSION INCREASES	434	4	under	4	under	9	under	145	136	9	under
PREMATURE RETIRALS	4,660	(3)	over	(3)	over	(3)	over	1,553	1,556	(3)	over
ADDITIONAL PENSION COSTS	0	(2)	over	(2)	over	(2)	over	0	2	(2)	over
<b>EMPLOYEE COSTS</b>	<b>291,910</b>	<b>(65)</b>	<b>over</b>	<b>(815)</b>	<b>over</b>	<b>197</b>	<b>under</b>	<b>99,942</b>	<b>99,707</b>	<b>235</b>	<b>under</b>
PROPERTY COSTS											
RATES	15,351	0		0		0		0	0	0	
SCOTTISH WATER - METERED (DRAINAGE) CHARGES	638	0		0		0		321	321	0	
SCOTTISH WATER - METERED CHARGES	898	0		0		19	under	222	199	23	under
RENT	246	0		0		0		73	73	0	
SERVICE CHARGE	33	0		0		0		30	30	0	
PROPERTY INSURANCE	480	0		0		0		1	1	0	
SECURITY COSTS	62	0		0		0		4	4	0	
REPAIRS & MAINTENANCE - INTERNAL CONTRACTOR	40	(2)	over	(2)	over	0		6	6	0	
REPAIRS & MAINTENANCE - EXTERNAL CONTRACTOR	13	0		(2)	over	0		13	13	0	
ADAPTIONS - INTERNAL CONTRACTORS	155	(1)	over	(1)	over	0		25	25	0	
ELECTRICITY - CONTRACT	3,758	0		0		(10)	over	582	644	(62)	over
GAS	2,244	0		0		(59)	over	362	408	(46)	over
HEATING OIL	71	0		0		0		14	14	0	
SOLID FUEL	187	0		0		0		20	20	0	
JANITOR SERVICE	74	0		0		0		2	2	0	
JANITORIAL SUPPLIES	15	0		0		0		0	0	0	
CLEANING CONTRACT	1,421	0		(1,338)	over	(1)	over	1,402	1,403	(1)	over
CLEANING OUTWITH CONTRACT	7	0		0		0		0	0	0	
CLEANING AND JANITORIAL SUPPLIES AND EQUIPMENT	580	(57)	over	(106)	over	1	under	192	191	1	under
HEALTH & HYGIENE MATERIALS	127	0		0		0		6	6	0	
WINDOW CLEANING	3	0		0		0		0	0	0	
STEWARD SERVICE	1	0		0		0		0	0	0	
REFUSE UPLIFT	13	0		0		0		5	5	0	
OTHER PROPERTY COSTS	39	0		0		0		16	16	0	
OFFICE ACCOM-FACILITIES MANAGEMENT	4	0		0		0		4	4	0	
ACCOMMODATION RECHARGE TO USERS	882	0		0		0		882	882	0	
<b>PROPERTY COSTS</b>	<b>27,342</b>	<b>(60)</b>	<b>over</b>	<b>(1,449)</b>	<b>over</b>	<b>(50)</b>	<b>over</b>	<b>4,182</b>	<b>4,267</b>	<b>(85)</b>	<b>over</b>

South Lanarkshire Council

Education Resource - Total

Expenditure / Income Variance Trends 2021/2022

	REVISED ANNUAL BUDGET SLC 21/22 2	PERIOD 2 VARIANCE AMOUNT	Over/ Under	PERIOD 3 VARIANCE AMOUNT	Over/ Under	PERIOD 4 VARIANCE AMOUNT	Over/ Under	PERIOD 5 ESTIMATE TO DATE	PERIOD 5 ACTUAL TO DATE	PERIOD 5 VARIANCE AMOUNT	Over/ Under
SUPPLIES AND SERVICES											
COMPUTER EQUIPMENT PURCHASE	338	0		0		0		308	308	0	
COMPUTER EQUIPMENT RENTAL	1	0		0		0		0	0	0	
I.T. EQUIPMENT MAINT-CONTRACT	2,129	0		0		0		982	982	0	
I.T. ELECTRONIC MESSAGING	28	0		0		0		28	28	0	
EQUIPMENT, APPARATUS AND TOOLS	47	0		0		1	under	21	20	1	under
SMALL TOOLS	0	0		0		(1)	over	0	1	(1)	over
AIDS FOR CLIENTS	117	0		0		0		17	17	0	
FURNITURE - OFFICE	19	0		0		0		6	6	0	
FURNITURE - GENERAL	96	0		0		0		29	27	2	under
FURNISHINGS (INCL. CROCKERY & LINEN)	0	0		0		0		0	2	(2)	over
MATERIALS	1	0		0		0		0	0	0	
MATERIALS, APPARATUS AND EQUIPMENT	2,346	(2)	over	(1)	over	0		952	952	0	
PUPIL EQUITY FUNDING	8,438	0		0		0		4	4	0	
SAC FUNDING	923	0		0		0		0	0	0	
LIBRARY/RESOURCE CENTRE MATERIALS	58	0		0		0		11	11	0	
AUDIO VISUAL	13	0		0		0		13	13	0	
PUBLICATIONS, JOURNALS, NEWSPAPERS ETC.	6	0		0		0		6	6	0	
TV LICENCES - EDUCATION	23	0		0		0		1	1	0	
FOODSTUFFS - GENERAL	9	0		0		0		9	9	0	
PROTECTIVE CLOTHING & UNIFORMS	406	(1)	over	(23)	over	0		37	37	0	
LAUNDRY COSTS	1	0		0		0		0	0	0	
OTHER SUPPLIES AND SERVICES	24	0		0		0		11	11	0	
HEALTH AND SAFETY	70	0		0		0		0	0	0	
CATERING - CONTRACT	2,908	1	under	2	under	0		0	0	0	
CATERING - OUTWITH CONTRACT	2	0		0		1	under	0	0	0	
CATERING - EXTERNAL	1	(1)	over	(1)	over	(1)	over	1	1	0	
<b>SUPPLIES AND SERVICES</b>	<b>18,004</b>	<b>(3)</b>	<b>over</b>	<b>(24)</b>	<b>over</b>	<b>0</b>		<b>2,436</b>	<b>2,436</b>	<b>0</b>	

## Education Resource - Total

## TRANSPORT AND PLANT

Education Resource - Total	REVISED ANNUAL BUDGET SLC 21/22 2	PERIOD 2 VARIANCE AMOUNT	Over/ Under	PERIOD 3 VARIANCE AMOUNT	Over/ Under	PERIOD 4 VARIANCE AMOUNT	Over/ Under	PERIOD 5 ESTIMATE TO DATE	PERIOD 5 ACTUAL TO DATE	PERIOD 5 VARIANCE AMOUNT	Over/ Under
TRANSPORT AND PLANT											
OTHER TRANSPORT COSTS	2	0		0		0		0	0	0	
INSURANCE	3	0		0		0		0	0	0	
FLEET SERVICE CHARGES - SCHEDULED MAINTENANCE	38	0		0		3	under	7	2	5	under
FLEET SERVICE CHARGES - VEHICLE MAINTENANCE	27	(1)	over	(2)	over	0		11	11	0	
FLEET SERVICE CHARGES - LEASING	52	0		0		(1)	over	36	36	0	
FLEET SERVICE CHARGES - HIRED VEHICLES	0	0		(1)	over	(2)	over	0	4	(4)	over
FLEET SERVICE CHARGES - ROAD FUND LICENCES/MOT	4	(1)	over	1	under	1	under	1	1	0	
FLEET SERVICE CHARGES - FUEL	68	4	under	0		(1)	over	22	23	(1)	over
FLEET SERVICE CHARGES - DRIVERS	1,017	0		0		0		0	0	0	
FLEET SERVICE CHARGES - BUS ESCORTS	258	(2)	over	2	under	0		117	117	0	
HIRE OF EXTERNAL VEHICLES	51	0		0		1	under	2	2	0	
HIRE OF SKIPS	3	(1)	over	(1)	over	0		3	3	0	
PUPIL TRANSPORT-SPECIAL EDUCATIONAL NEEDS	4,013	0		(41)	over	(122)	over	981	1,112	(131)	over
PUPIL TRANSPORT-S'CLYDE PASSENGER TRANSPORT	5,453	(90)	over	(85)	over	(127)	over	2,282	2,422	(140)	over
PUPIL TRANSPORT - OTHER	141	(9)	over	(21)	over	(25)	over	58	97	(39)	over
<b>TRANSPORT AND PLANT</b>	<b>11,130</b>	<b>(100)</b>	<b>over</b>	<b>(148)</b>	<b>over</b>	<b>(273)</b>	<b>over</b>	<b>3,520</b>	<b>3,830</b>	<b>(310)</b>	<b>over</b>
ADMINISTRATION											
PRINTING AND STATIONERY	404	0		0		0		227	227	0	
TELEPHONES	235	0		0		0		72	72	0	
MOBILE PHONES	10	0		0		0		10	10	0	
ADVERTISING - OTHER	11	0		0		0		0	0	0	
POSTAGES/COURIERS	74	0		0		0		19	19	0	
MEMBERSHIP FEES/SUBSCRIPTIONS	111	0		0		0		111	111	0	
INSURANCE	78	0		0		0		0	0	0	
MEDICAL COSTS	17	0		0		0		17	17	0	
HOSPITALITY / CIVIC RECOGNITION	3	0		0		0		3	3	0	
SECURITY UPLIFT FEES	3	0		0		0		0	0	0	
OTHER ADMIN COSTS	7	0		0		0		0	0	0	
CONFERENCES - OFFICIALS (incl associated costs)	53	0		8	under	21	under	21	0	21	under
TRAINING	137	0		0		6	under	137	131	6	under
<b>ADMINISTRATION</b>	<b>1,143</b>	<b>0</b>		<b>8</b>	<b>under</b>	<b>27</b>	<b>under</b>	<b>617</b>	<b>590</b>	<b>27</b>	<b>under</b>

South Lanarkshire Council

Education Resource - Total

Expenditure / Income Variance Trends 2021/2022

	REVISED ANNUAL BUDGET SLC 21/22 2	PERIOD 2 VARIANCE AMOUNT	Over/ Under	PERIOD 3 VARIANCE AMOUNT	Over/ Under	PERIOD 4 VARIANCE AMOUNT	Over/ Under	PERIOD 5 ESTIMATE TO DATE	PERIOD 5 ACTUAL TO DATE	PERIOD 5 VARIANCE AMOUNT	Over/ Under
PAYMENT TO OTHER BODIES											
OTHER LOCAL AUTHORITIES	1,137	1	under	0		28	under	296	257	39	under
SCOTTISH QUALIFICATIONS AUTHORITY	1,563	0		0		0		1	1	0	
PAYMENTS TO VOLUNTARY ORGANISATIONS	5	0		0		0		5	5	0	
PAYMENTS TO OTHER BODIES	20,202	30	under	35	under	84	under	7,187	7,080	107	under
INDEPENDENT SCHOOL PLACES	3,907	(79)	over	(69)	over	(121)	over	1,026	1,208	(182)	over
CONTRACT SPEECH THERAPY	678	0		0		0		0	0	0	
SCHOOL ACTIVITIES	122	0		0		0		22	22	0	
RESEARCH GRANTS - EDUCATION	40	0		0		0		40	40	0	
PARENT COUNCILS (PREV.SCHOOL BOARDS)	28	0		0		0		0	0	0	
P.E. FACILITIES	88	0		0		0		0	0	0	
ACTIVITIES PROGRAMME	510	0		0		0		115	115	0	
COUNSELLING	822			0		0		64	64	0	
COPYRIGHT AGREEMENT	185	0		0		0		185	185	0	
<b>PAYMENT TO OTHER BODIES</b>	<b>29,287</b>	<b>(49)</b>	<b>over</b>	<b>(34)</b>	<b>over</b>	<b>(9)</b>	<b>over</b>	<b>8,941</b>	<b>8,977</b>	<b>(36)</b>	<b>over</b>
PAYMENT TO CONTRACTORS											
PAYMENT TO PRIVATE CONTRACTOR	36,047	0		0		21	under	11,215	11,188	27	under
<b>PAYMENT TO CONTRACTORS</b>	<b>36,047</b>	<b>0</b>		<b>0</b>		<b>21</b>	<b>under</b>	<b>11,215</b>	<b>11,188</b>	<b>27</b>	<b>under</b>
TRANSFER PAYMENTS											
EDUCATION MAINTENANCE ALLOWANCE	321	0		0		0		321	321	0	
FOOTWEAR & CLOTHING GRANTS	1,917	0		0		0		1,470	1,470	0	
WORK EXPERIENCE	17	0		0		0		0	0	0	
<b>TRANSFER PAYMENTS</b>	<b>2,255</b>	<b>0</b>		<b>0</b>		<b>0</b>		<b>1,791</b>	<b>1,791</b>	<b>0</b>	
FINANCING CHARGES											
LEASING CHARGES - OPERATIONAL	3	0		0		0		0	0	0	
I.T. EQUIPMENT LEASING - CONTRACT	344	0		0		0		125	125	0	
<b>FINANCING CHARGES</b>	<b>347</b>	<b>0</b>		<b>0</b>		<b>0</b>		<b>125</b>	<b>125</b>	<b>0</b>	
<b>TOTAL EXPENDITURE</b>	<b>417,465</b>	<b>(277)</b>	<b>over</b>	<b>(2,462)</b>	<b>over</b>	<b>(87)</b>	<b>over</b>	<b>132,769</b>	<b>132,911</b>	<b>(142)</b>	<b>over</b>

South Lanarkshire Council

Education Resource - Total

Expenditure / Income Variance Trends 2021/2022

	REVISED ANNUAL BUDGET SLC 21/22 2	PERIOD 2 VARIANCE AMOUNT	Over/ Under	PERIOD 3 VARIANCE AMOUNT	Over/ Under	PERIOD 4 VARIANCE AMOUNT	Over/ Under	PERIOD 5 ESTIMATE TO DATE	PERIOD 5 ACTUAL TO DATE	PERIOD 5 VARIANCE AMOUNT	Over/ Under
INCOME											
GOVERNMENT GRANT - GAELIC EDUCATION	(170)	0		0		0		(85)	(85)	0	
GOVERNMENT GRANTS - OTHER EDUCATION GRANTS	(42,172)	0		0		0		(32,144)	(32,144)	0	
MILK SUBSIDIES FROM THE SCOTTISH OFFICE	(66)	0		0		(30)	under rec	(45)	(5)	(40)	under rec
CONTRIBUTIONS FROM OTHER BODIES	(3,327)	(59)	under rec	(64)	under rec	(64)	under rec	(1,007)	(938)	(69)	under rec
FEES AND CHARGES - OTHER LOCAL AUTHORITIES	(970)	0		0		0		0	0	0	
NURSERY VOUCHER INCOME	(1)			0		0		0	0	0	
PLAYGROUP ACCOMMODATION CHARGE	(25)	0		(5)	under rec	(5)	under rec	(10)	0	(10)	under rec
EARLY YEARS FEES	(255)	0		0		12	over rec	(210)	(235)	25	over rec
RENTAL INCOME	(20)	0		0		0		(5)	(5)	0	
COURSE FEES	(35)	0		0		0		(9)	(9)	0	
OTHER INCOME	(24)	0		0		0		(5)	(5)	0	
ACCOMMODATION INCOME FROM USERS	(882)	0		0		0		(882)	(882)	0	
INCOME	(47,947)	(59)	under rec	(69)	under rec	(87)	under rec	(34,402)	(34,308)	(94)	under rec
NET EXPENDITURE	369,518	(336)	over	(2,531)	over	(174)	over	98,367	98,603	(236)	over



## Revenue Budget Monitoring Statement

Period Ended 13 August 2021 (No 5)

## Finance and Corporate Resources

## Service Departments :-

	Annual Budget	Forecast for Year	Annual Forecast Variance	Budget Proportion to 13/08/21	Actual to Period 5 to 13/08/21	Variance to 13/08/21
	£m	£m	£m	£m	£m	£m
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
<b>Total Finance and Corporate Resources</b>	<b>36.771</b>	<b>36.771</b>	<b>0.000</b>	<b>17.174</b>	<b>18.933</b>	<b>(1.759) over</b>

## Finance and Corporate Resources Variance Analysis 2021/22 (Period 5)

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Employee Costs	(356k) over	APT&C Basic / Superannuation / NI - (295k) over  Overtime - (40k) over  Pension Increases / Additional Pension Costs - (26k) over	Audit - (35k) over IT Services - (45k) over Administration, Legal and Licensing Services - (59k) over  COVID-19 - (189k) over  Finance Services (Transactions) - (27k) over  COVID-19 - (20k) over  Personnel Services - (18k) over	The overspend is due to lower than anticipated staff turnover across the Services.  The overspend reflects additional staff costs including the administration of Self Isolation and pandemic payments.  The overspend relates to the costs to manage the staffing requirements of the 24-hour customer call centre.  The overspend relates to staffing in relation to the processing of COVID-19 grant payments.  The overspend reflects the ongoing cost of early retirements and these are being managed within the overall budget.
Property Costs	99k under	Electricity - 98k under	IT Services - 93k under	The underspend reflects lower than anticipated costs at the Caird Centre.



Subjective Head	Variance	Subjective line	Service / amount	Explanation
Supplies and Services	(1,026k) over	<u>Computer Equipment Maintenance - 67k under</u>  Other Supplies and Services - (1,038k) over  <u>Free School Meals - COVID19 (50k) over</u>	<u>IT Services - 57k under</u>  COVID-19 - (1,041k) over  <u>COVID-19 - (50k) over</u>	<p>The underspend reflects current levels of spend on license and server costs.</p> <p>This overspend relates to the costs of spring hardship payments and family pandemic payments and is offset by Scottish Government funding.</p> <p>The overspend relates to the provision of school meals during the Easter holidays and to those children self-isolating and is offset by Scottish Government funding.</p>
Administration Costs	70k under	Printing and Stationery - 16k under  Telephones - (28k over)  <u>Advertising - 20k under</u>	Communications and Strategy - 27k under  IT Services - (28k over)  <u>Communications and Strategy - 19k under</u>	<p>Expenditure on print room works has been lower than anticipated, offset by an under recovery of income.</p> <p>Expenditure to date is higher than anticipated, offset by additional income from recharges to Resources.</p> <p>The underspend reflects lower than anticipated advertising expenditure and is offset by an under recovery of income.</p>

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Administration Costs (cont)		<u>Legal Expenses - 21k under</u>	<u>Finance Services (Transactions) - 20k under</u>	The underspend relates to a reduction in legal expenses in relation to the collection of Council Tax.
		<u>Training - 34k under</u>	<u>Personnel Services - 36k under</u>	The underspend reflects the current demand for training.
Payment to Other Bodies	(324k) over	Payments to Other Bodies - (356k) over	COVID-19 - (360k) over	This is payments made to third sector organisations during the pandemic and is offset by Scottish Government COVID funding carried forward.
Transfer Payments	1,116k under	<u>Rent Allowance - 890k under</u>	<u>Finance Services (Transactions) - 948k under</u>	The underspend is related to the demand for Housing Benefit for private housing tenants and is offset by an under recovery of income.
			<u>COVID-19 - (58k) over</u>	The overspend relates to the benefits associated with additional accommodation requirements due to COVID-19.
		<u>Rent Rebate - 226k under</u>	<u>Finance Services (Transactions) - 226k under</u>	This underspend reflects the demand for Housing Benefit for council housing tenants and is offset by an under recovery of income.

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Financing Charges	(246k) over	<u>IT Equipment Leasing Contract - (246k) over</u>	<u>IT Services - (250k) over</u>	This overspend on leasing of IT equipment is offset by an over recovery of income from recharges to Resources.
Income	(1,083k) under recovered	<u>Rent Rebates Subsidy - (85k) under recovered</u>  <u>Rent Allowance Subsidy - (881k) under recovered</u>  <u>DWP Subsidy - (53k) under recovered</u>	<u>Finance Services (Transactions) - (85k) under recovered</u>  <u>Finance Services (Transactions) - (881k) under recovered</u>  <u>Finance Services (Transactions) - (53k) under recovered</u>	<p>This under recovery reflects the demand for Housing Benefit for council housing tenants and is offset by an underspend on Transfer Payments.</p> <p>This under recovery reflects the demand for Housing Benefit for private housing tenants and is offset by an underspend on Transfer Payments.</p> <p>The under recovery is due to a reduction in the Department for Work and Pensions Administration Subsidy.</p>

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Income (cont)		Contributions from Other Bodies - 168k over recovered	Finance Services (Transactions) - 82k 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 - 86k over recovered	This reflects income from the Department of Works and Pensions for the Kickstart scheme to create jobs for young people and is offset by associated payments made to employers.
		Fees and Charges - General - (57k) under recovered	Administration, Legal and Licensing Services - (38k) under recovered	The under recovery of income is primarily due to the current uptake of licenses for private hire operators which is lower than anticipated
		Fees and Charges - Departments of the Authority - (95k) under recovered	Communications and Strategy - (100k) under recovered	The under recovery reflects lower than anticipated income from recharges to other Resources, offset by a reduction in expenditure.

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Income (cont)		Other Income - (47k) under recovered	Finance (Transactions) - (227k) under recovered	The under recovery mainly relates to income from the recovery of Housing Benefit Overpayment being lower than anticipated.
			IT Services - 172k over recovered	This over recovery relates to charges to other Resources for corporate mobiles, network and support servers and offsets the overspend on the Administration Costs and Financing Charges above.

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

Finance & Corporate Resources - Total	REVISED ANNUAL BUDGET SLC 21/22 2	PERIOD 2 VARIANCE AMOUNT	Over/ Under	PERIOD 3 VARIANCE AMOUNT	Over/ Under	PERIOD 4 VARIANCE AMOUNT	Over/ Under	PERIOD 5 ESTIMATE TO DATE	PERIOD 5 ACTUAL TO DATE	PERIOD 5 VARIANCE AMOUNT	Over/ Under
Expenditure / Income Variance Trends 2021/2022											
EMPLOYEE COSTS											
APT & C BASIC	23,721	(70)	over	(241)	over	(219)	over	8,421	8,731	(310)	over
APT & C OVERTIME	45	(6)	over	(6)	over	(21)	over	16	56	(40)	over
APT & C SUPERANNUATION	4,758	13	under	2	under	13	under	1,633	1,613	20	under
APT & C NIC	2,340	(3)	over	(12)	over	(9)	over	802	807	(5)	over
MANUAL BASIC	15	(7)	over	(5)	over	(5)	over	5	10	(5)	over
TRAVEL AND SUBSISTANCE	34	3	under	6	under	9	under	11	3	8	under
OTHER EMPLOYEE COSTS	2	0		0		0		2	0	2	under
PENSION INCREASES	833	(32)	over	(13)	over	(38)	over	290	304	(14)	over
ADDITIONAL PENSION COSTS	0	(4)	over	(12)	over	(12)	over	0	12	(12)	over
<b>EMPLOYEE COSTS</b>	<b>31,748</b>	<b>(106)</b>	<b>over</b>	<b>(281)</b>	<b>over</b>	<b>(282)</b>	<b>over</b>	<b>11,180</b>	<b>11,536</b>	<b>(356)</b>	<b>over</b>
PROPERTY COSTS											
RATES	109	0		0		0		0	0	0	
SCOTTISH WATER - METERED CHARGES	9	(1)	over	(2)	over	0		3	4	(1)	over
RENT	50	(4)	over	0		2	under	19	18	1	under
SERVICE CHARGE	2	0		1	under	1	under	1	0	1	under
FEU DUTIES	1	0		0		0		0	0	0	
PROPERTY INSURANCE	4	0		0		0		1	1	0	
SECURITY COSTS	103	1	under	7	under	4	under	31	40	(9)	over
REPAIRS & MAINTENANCE - INTERNAL CONTRATOR	1	2	under	1	under	1	under	0	(1)	1	under
REPAIRS & MAINTENANCE - EXTERNAL CONTRATOR	2	0		0		0		1	0	1	under
ELECTRICITY - CONTRACT	440	14	under	37	under	69	under	131	33	98	under
GAS	14	1	under	2	under	3	under	5	0	5	under
FIXTURE & FITTINGS	1,936	0		0		0		293	293	0	
CLEANING AND JANITORIAL SUPPLIES AND EQUIPMENT	2	0		0		1	under	1	0	1	under
HEALTH & HYGIENE MATERIALS	40	0		0		0		12	18	(6)	over
REFUSE UPLIFT	2	0		0		0		0	0	0	
OTHER PROPERTY COSTS	17	0		4	under	4	under	7	0	7	under
<b>PROPERTY COSTS</b>	<b>2,732</b>	<b>13</b>	<b>under</b>	<b>50</b>	<b>under</b>	<b>85</b>	<b>under</b>	<b>505</b>	<b>406</b>	<b>99</b>	<b>under</b>

Finance & Corporate Resources - Total	REVISED ANNUAL BUDGET SLC 21/22 2	PERIOD 2 VARIANCE AMOUNT	Over/ Under	PERIOD 3 VARIANCE AMOUNT	Over/ Under	PERIOD 4 VARIANCE AMOUNT	Over/ Under	PERIOD 5 ESTIMATE TO DATE	PERIOD 5 ACTUAL TO DATE	PERIOD 5 VARIANCE AMOUNT	Over/ Under
Expenditure / Income Variance Trends 2021/2022											
SUPPLIES AND SERVICES											
COMPUTER EQUIPMENT PURCHASE	2,479	(22)	over	(63)	over	74	under	1,769	1,781	(12)	over
COMPUTER EQUIPMENT MAINTENANCE	2,878	12	under	(27)	over	(416)	over	2,632	2,565	67	under
I.T. EQUIPMENT MAINT - CONTRACT	647	26	under	44	under	47	under	94	77	17	under
I.T. ELECTRONIC MESSAGING	131	(3)	over	(3)	over	(5)	over	54	70	(16)	over
EQUIPMENT, APPARATUS AND TOOLS	204	2	under	3	under	30	under	99	86	13	under
SUPPLIES FOR CLIENTS	233	5	under	10	under	18	under	72	57	15	under
FURNITURE - OFFICE	0	(2)	over	(3)	over	(4)	over	0	4	(4)	over
MATERIALS	79	(4)	over	(2)	over	(3)	over	35	35	0	
MATERIALS, APPARATUS AND EQUIPMENT	0	(2)	over	(2)	over	(5)	over	0	5	(5)	over
PUBLICATIONS, JOURNALS, NEWSPAPERS ETC.	6	0		0		2	under	2	(1)	3	under
FOODSTUFFS - GENERAL	84	(5)	over	(13)	over	(15)	over	20	38	(18)	over
PROTECTIVE CLOTHING & UNIFORMS	7	(1)	over	(1)	over	(3)	over	2	3	(1)	over
LAUNDRY COSTS	0	0		0		(1)	over	0	1	(1)	over
OTHER SUPPLIES AND SERVICES	404	(121)	over	(1,099)	over	(1,035)	over	128	1,166	(1,038)	over
CATERING - OUTWITH CONTRACT	6	0		1	under	1	under	2	0	2	under
OUTSOURCED MAIL	134	(2)	over	1	under	(3)	over	43	41	2	under
FREE SCHOOL MEALS - COVID 19	297	(31)	over	(42)	over	(47)	over	297	347	(50)	over
<b>SUPPLIES AND SERVICES</b>	<b>7,589</b>	<b>(148)</b>	<b>over</b>	<b>(1,196)</b>	<b>over</b>	<b>(1,365)</b>	<b>over</b>	<b>5,249</b>	<b>6,275</b>	<b>(1,026)</b>	<b>over</b>
TRANSPORT AND PLANT											
POOL CAR CHARGES - RENTAL	24	1	under	3	under	5	under	7	0	7	under
POOL CAR CHARGES - FUEL	5	0		0		0		0	0	0	
FLEET SERVICE CHARGES - VEHICLE MAINTENANCE	1	0		0		0		0	0	0	
FLEET SERVICE CHARGES - LEASING	5	0		1	under	1	under	1	0	1	under
FLEET SERVICE CHARGES - HIRED VEHICLES	0	0		0		(1)	over	0	1	(1)	over
FLEET SERVICE CHARGES - ROAD FUND LICENCES/MOT	1	0		0		0		0	0	0	
FLEET SERVICE CHARGES - FUEL	2	0		0		0		0	0	0	
FLEET SERVICE CHARGES - DRIVERS	37	3	under	1	under	2	under	11	9	2	under
<b>TRANSPORT AND PLANT</b>	<b>75</b>	<b>4</b>	<b>under</b>	<b>5</b>	<b>under</b>	<b>7</b>	<b>under</b>	<b>19</b>	<b>10</b>	<b>9</b>	<b>under</b>

Finance & Corporate Resources - Total	REVISED ANNUAL BUDGET SLC 21/22 2	PERIOD 2 VARIANCE AMOUNT	Over/ Under	PERIOD 3 VARIANCE AMOUNT	Over/ Under	PERIOD 4 VARIANCE AMOUNT	Over/ Under	PERIOD 5 ESTIMATE TO DATE	PERIOD 5 ACTUAL TO DATE	PERIOD 5 VARIANCE AMOUNT	Over/ Under
Expenditure / Income Variance Trends 2021/2022											
ADMINISTRATION											
PRINTING AND STATIONERY	571	0		3	under	67	under	202	186	16	under
TELEPHONES	1,488	11	under	(34)	over	(38)	over	787	815	(28)	over
MOBILE PHONES	392	(1)	over	(2)	over	(6)	over	200	206	(6)	over
ADVERTISING - RECRUITMENT	18	(1)	over	(21)	over	(21)	over	18	25	(7)	over
ADVERTISING - OF COUNCIL SERVICE AVAILABILITY	1	0		0		0		0	0	0	
ADVERTISING - OTHER	139	3	under	8	under	13	under	50	30	20	under
POSTAGES/COURIERS	871	(35)	over	(13)	over	(31)	over	267	283	(16)	over
SMS MESSAGING	0	0		3	under	0		0	1	(1)	over
MEMBERSHIP FEES/SUBSCRIPTIONS	226	(5)	over	(7)	over	(5)	over	199	197	2	under
INSURANCE	139	0		0		0		0	0	0	
MEDICAL COSTS	141	0		(1)	over	(3)	over	63	64	(1)	over
LEGAL EXPENSES	218	6	under	(5)	over	16	under	50	29	21	under
HOSPITALITY / CIVIC RECOGNITION	30	2	under	0		7	under	9	0	9	under
GIRO BANK AGENCY FEES	2	0		0		0		0	0	0	
PAYPOINT AGENCY FEES	101	(1)	over	(2)	over	1	under	36	30	6	under
INTERNET AGENCY FEES	0	0		(2)	over	(2)	over	0	2	(2)	over
SECURITY UPLIFT FEES	6	0		0		0		2	1	1	under
OTHER ADMIN COSTS	1,150	2	under	3	under	0		1,085	1,078	7	under
MEMBERS ALLOWANCES	1,763	5	under	8	under	10	under	599	587	12	under
CONFERENCES - MEMBERS (incl associated costs)	9	1	under	1	under	2	under	3	0	3	under
CONFERENCES - OFFICIALS (incl associated costs)	9	0		0		0		2	1	1	under
TRAINING	763	(5)	over	(3)	over	0		257	223	34	under
VOLUNTEERS' EXPENSES	0	0		(1)	over	(1)	over	0	1	(1)	over
INTERNAL SUPPORT SERVICES ALLOCATION	42	0		0		0		0	0	0	
<b>ADMINISTRATION</b>	<b>8,079</b>	<b>(18)</b>	<b>over</b>	<b>(65)</b>	<b>over</b>	<b>9</b>	<b>under</b>	<b>3,829</b>	<b>3,759</b>	<b>70</b>	<b>under</b>
PAYMENT TO OTHER BODIES											
MANAGEMENT AND TECHNOLOGY TRAINING GRAN	0	0		0		0		0	2	(2)	over
GRANTS TO VOLUNTARY ORGANISATIONS	738	8	under	0		0		327	295	32	under
PAYMENTS TO OTHER BODIES	13,164	(7)	over	(23)	over	(377)	over	5,292	5,648	(356)	over
EXTERNAL AUDIT FEES	516	0		0		0		174	174	0	
BUSINESS GRANTS - COVID 19	3,515	0		0		0		2,868	2,868	0	
PRIVATE INDIVIDUALS - GENERAL	8	1	under	1	under	2	under	2	0	2	under
<b>PAYMENT TO OTHER BODIES</b>	<b>17,941</b>	<b>2</b>	<b>under</b>	<b>(22)</b>	<b>over</b>	<b>(375)</b>	<b>over</b>	<b>8,663</b>	<b>8,987</b>	<b>(324)</b>	<b>over</b>
PAYMENT TO CONTRACTORS											
PAYMENT TO PRIVATE CONTRACTOR	40	0		0		(2)	over	40	57	(17)	over
PAYMENT TO INTERNAL CONSULTANTS	0	0		0		(4)	over	0	0	0	
PAYMENT TO EXTERNAL CONSULTANTS / PROFESSIONAL SERVICES	231	2	under	(2)	over	(2)	over	1	2	(1)	over
<b>PAYMENT TO CONTRACTORS</b>	<b>271</b>	<b>2</b>	<b>under</b>	<b>(2)</b>	<b>over</b>	<b>(8)</b>	<b>over</b>	<b>41</b>	<b>59</b>	<b>(18)</b>	<b>over</b>



Finance & Corporate Resources - Total	REVISED ANNUAL BUDGET SLC 21/22 2	PERIOD 2 VARIANCE AMOUNT	Over/ Under	PERIOD 3 VARIANCE AMOUNT	Over/ Under	PERIOD 4 VARIANCE AMOUNT	Over/ Under	PERIOD 5 ESTIMATE TO DATE	PERIOD 5 ACTUAL TO DATE	PERIOD 5 VARIANCE AMOUNT	Over/ Under
Expenditure / Income Variance Trends 2021/2022											
TRANSFER PAYMENTS											
RENT ALLOWANCE	27,581	0		0		(1)	over	9,115	8,225	890	under
RENT REBATES	40,961	0		0		0		13,951	13,725	226	under
<b>TRANSFER PAYMENTS</b>	<b>68,542</b>	<b>0</b>		<b>0</b>		<b>(1)</b>	<b>over</b>	<b>23,066</b>	<b>21,950</b>	<b>1,116</b>	<b>under</b>
FINANCING CHARGES											
LEASING CHARGES - OPERATIONAL	1	0		0		0		0	0	0	
I.T. EQUIPMENT LEASING-CONTRACT	612	21	under	17	under	7	under	240	486	(246)	over
<b>FINANCING CHARGES</b>	<b>613</b>	<b>21</b>	<b>under</b>	<b>17</b>	<b>under</b>	<b>7</b>	<b>under</b>	<b>240</b>	<b>486</b>	<b>(246)</b>	<b>over</b>
<b>TOTAL EXPENDITURE</b>	<b>137,590</b>	<b>(230)</b>	<b>over</b>	<b>(1,494)</b>	<b>over</b>	<b>(1,923)</b>	<b>over</b>	<b>52,792</b>	<b>53,468</b>	<b>(676)</b>	<b>over</b>
INCOME											
NON RELEVANT GOVERNMENT GRANT	(8,862)	92	over rec	92	over rec	0		(8,215)	(8,215)	0	
STATUTORY ADDITIONS - COST OF COLLECTION	(740)	0		0		0		0	0	0	
RENT REBATES SUBSIDY	(37,091)	0		0		0		(12,585)	(12,500)	(85)	under rec
RENT ALLOWANCE SUBSIDY	(27,067)	0		0		0		(8,783)	(7,902)	(881)	under rec
DWP SUBSIDY	(1,268)	0		0		9	over rec	(428)	(375)	(53)	under rec
CONTRIBUTIONS FROM DEVELOPMENT AGENCIES	(120)	(2)	under rec	0		12	over rec	(37)	(52)	15	over rec
CONTRIBUTIONS FROM OTHER BODIES	(2,468)	51	over rec	36	over rec	106	over rec	0	(168)	168	over rec
LOTTERY GRANTS	0	4	over rec	4	over rec	4	over rec	0	(4)	4	over rec
ESF GRANT	(40)	0		0		0		0	(35)	35	over rec
SALES - GENERAL	(90)	(5)	under rec	(14)	under rec	(17)	under rec	(21)	0	(21)	under rec
SALES - DEPARTMENTS OF THE AUTHORITY	(32)	(1)	under rec	0		0		(10)	(1)	(9)	under rec
FEES AND CHARGES - GENERAL	(4,304)	1	over rec	76	over rec	43	over rec	(923)	(866)	(57)	under rec
CHARGES TO HEALTH BOARDS	(38)	0		0		0		0	0	0	
FEES AND CHARGES - OTHER BODIES	(246)	(9)	under rec	(13)	under rec	(8)	under rec	(125)	(105)	(20)	under rec
FEES AND CHARGES - DEPARTMENTS OF THE AUTHORITY	(3,133)	44	over rec	9	over rec	(82)	under rec	(887)	(792)	(95)	under rec
RENTAL INCOME	(2)	0		0		0		0	0	0	
HOME LOANS REPAYMENTS	(17)	0		3	over rec	9	over rec	0	0	0	
BIRTH REGISTRATION	(36)	(1)	under rec	(3)	under rec	(6)	under rec	(11)	(2)	(9)	under rec
DEATH REGISTRATION	(71)	1	over rec	(4)	under rec	(7)	under rec	(22)	(12)	(10)	under rec
MARRIAGE STATUTORY FEES	(98)	8	over rec	3	over rec	0		(30)	(30)	0	
EXTRACT ISSUE	(96)	0		5	over rec	6	over rec	(30)	(36)	6	over rec
MARRIAGES	(75)	(1)	under rec	0		0		(23)	(20)	(3)	under rec
CITIZENSHIP CEREMONIES	(10)	0		1	over rec	1	over rec	(3)	(4)	1	over rec
NATIONAL CHECKING SERVICE	(71)	(5)	under rec	(11)	under rec	(16)	under rec	(22)	0	(22)	under rec
OTHER INCOME	(8,172)	(35)	under rec	20	over rec	155	over rec	(3,463)	(3,416)	(47)	under rec
REALLOCATION OF CENTRAL SUPPORT COSTS	(6,492)	0		0		0		0	0	0	
REALLOCATION OF SUPPORT COSTS	(180)	0		0		0		0	0	0	
<b>INCOME</b>	<b>(100,819)</b>	<b>142</b>	<b>over rec</b>	<b>204</b>	<b>over rec</b>	<b>209</b>	<b>over rec</b>	<b>(35,618)</b>	<b>(34,535)</b>	<b>(1,083)</b>	<b>under rec</b>
<b>NET EXPENDITURE</b>	<b>36,771</b>	<b>(88)</b>	<b>over</b>	<b>(1,290)</b>	<b>over</b>	<b>(1,714)</b>	<b>over</b>	<b>17,174</b>	<b>18,933</b>	<b>(1,759)</b>	<b>over</b>



## Revenue Budget Monitoring Statement

Period Ended 13 August 2021 (No 5)

## Housing and Technical Resources

## Service Departments :-

Housing Services

Property Services

COVID-19

**Total Housing and Technical Resources**

Annual Budget	Forecast for Year	Annual Forecast Variance	Budget Proportion to 13/08/21	Actual to Period 5 to 13/08/21	Variance to 13/08/21
£m	£m	£m	£m	£m	£m
8.234	8.234	0.000	3.798	3.798	0.000
8.118	8.118	0.000	1.820	1.820	0.000
0.000	0.000	0.000	0.000	0.131	(0.131) over
<b>16.352</b>	<b>16.352</b>	<b>0.000</b>	<b>5.618</b>	<b>5.749</b>	<b>(0.131) over</b>

### **Housing and Technical Resources (excl HRA) Variance Analysis 2021/22 (Period 5)**

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Employee Costs	84k under	APT&C Basic / Overtime / Superannuation / National Insurance - 382k under	Property Services - 411k 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 - (305k) over	Property Services - (293k) over	The variance reflects the current level of trade operatives and overtime required to meet service demands.
Property Costs	(96k) over	Rent - (95k) over	COVID-19 - (87k) over	The overspend relates to the cost for additional temporary accommodation to meet increased demand as a result of Covid-19.
		<u>Security Costs - 68k under</u>	<u>Property Services - 68k under</u>	The level of security required varies depending on the current workload demands and timing of capital and revenue works.
		Housing - Rent W/O Unlet Periods - (136k) over	COVID-19 - (131k) over	The overspend relates to the cost for additional temporary accommodation to meet increased demand as a result of Covid-19.

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Property Costs (cont)		Refuse Uplifts - 126k under	Property Services - 126k 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	1,477k under	Materials - 1,458k under	Property Services - 1,458k under	Expenditure on materials varies depending on the current workload demands and timing of works on a wide variety of capital and revenue works. These are currently lower overall through reduced work levels due to Covid-19 however, this is partially offset by increasing individual unit prices on certain materials.
Transport and Plant	254k under	Fleet Services Charges (All lines) - 88k under  Hire of Plant / Scaffolding / Skips - 158k under	Property Services - 78k under  Property Services - 158k under	The underspend is mainly due to a reduction in fuel consumption as a result of lockdown restrictions on operatives' travel.  Expenditure on hires varies depending on the current workload demands and timing of works on a wide variety of capital and revenue works. These were lower due to COVID-19 lockdown.

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Payment to Other Bodies	(160k over)	Payment to Other Bodies - (178k) over	COVID-19 - (153k) over	This relates to payments for additional temporary accommodation required during COVID emergency and is offset by an over recovery of income.
Payments to Contractors	3,157k under	Payments to Private Contractors - 3,406k under  Payments to External Consultants - (246k) over	Property Services - 3,406k under  Property Services - (246k) over	Expenditure on contractor payments varies depending on the current workload demands and timing of works on a wide variety of capital and revenue works. These are lower due to COVID-19.  This overspend reflects the requirement to purchase external professional services within the Projects team, to meet current service demands.
Income	(4,856k) under recovered	Rental Income - (112k) under recovered  House Rents - 258k over recovered	Property - (112k) under recovered  COVID-19 - 248k over recovered	This under recovery is due to changes to the level of rental income collectable from the portfolio.  The over recovery relates to income for the provision of additional temporary accommodation as a result of COVID-19. This partially offsets additional expenditure above.

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Income (cont)		Recovery from Capital - (5,106k) under recovered	Property Services - (5,106k) under recovered	The level of income recovered varies depending on the current workload and the timing of a wide variety of major capital projects and is offset by a reduction in expenditure. These are lower due to COVID-19. The income to date includes a recharge to the HRA and capital for fixed costs of the Project Services.
		Recharges – Departments of the Authority - 140k over recovered	Property Services - 140k over 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 an increase in expenditure. The income to date includes a recharge to the HRA for the fixed costs of the Internal Property Services contractor.

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

South Lanarkshire Council

Housing & Technical Resources - Total

Expenditure / Income Variance Trends 2020/21

	REVISED ANNUAL BUDGET 2021/22	PERIOD 2 VARIANCE AMOUNT	Over/ Under	PERIOD 3 VARIANCE AMOUNT	Over/ Under	PERIOD 4 VARIANCE AMOUNT	Over/ Under	PERIOD 5 ESTIMATE TO DATE	PERIOD 5 ACTUAL TO DATE	PERIOD 5 VARIANCE AMOUNT	Over/ Under
EMPLOYEE COSTS											
APT & C BASIC	14,635	76	under	120	under	172	under	5,103	4,833	270	under
APT & C OVERTIME	186	5	under	(5)	over	(7)	over	64	78	(14)	over
APT & C SUPERANNUATION	2,805	26	under	36	under	49	under	976	904	72	under
APT & C NIC	1,537	15	under	22	under	36	under	534	480	54	under
MANUAL BASIC	17,537	5	under	(14)	over	(41)	over	6,113	6,171	(58)	over
MANUAL OVERTIME	545	(3)	over	(90)	over	(158)	over	190	405	(215)	over
MANUAL SUPERANNUATION	3,376	5	under	5	under	4	under	1,177	1,174	3	under
MANUAL NIC	1,768	(5)	over	(18)	over	(28)	over	616	651	(35)	over
TRAVEL AND SUBSISTANCE	42	0	-	4	under	6	under	13	6	7	under
OTHER EMPLOYEE COSTS	(27)	4	under	3	under	0	-	(9)	(6)	(3)	over
PENSION INCREASES	602	(22)	over	14	under	(27)	over	208	199	9	under
ADDITIONAL PENSION COSTS	13	0	-	(6)	over	(6)	over	0	6	(6)	over
<b>EMPLOYEE COSTS</b>	<b>43,019</b>	<b>106</b>	<b>under</b>	<b>71</b>	<b>under</b>	<b>0</b>	<b>-</b>	<b>14,985</b>	<b>14,901</b>	<b>84</b>	<b>under</b>



South Lanarkshire Council

Housing & Technical Resources - Total	REVISED ANNUAL BUDGET 2021/22	PERIOD 2 VARIANCE AMOUNT	Over/ Under	PERIOD 3 VARIANCE AMOUNT	Over/ Under	PERIOD 4 VARIANCE AMOUNT	Over/ Under	PERIOD 5 ESTIMATE TO DATE	PERIOD 5 ACTUAL TO DATE	PERIOD 5 VARIANCE AMOUNT	Over/ Under
Expenditure / Income Variance Trends 2020/21											
PROPERTY COSTS											
RATES	2,126	3	under	6	under	0	-	0	0	0	-
SCOTTISH WATER - UNMETERED CHARGES	12	(2)	over	(3)	over	(3)	over	4	12	(8)	over
SCOTTISH WATER - METERED CHARGES	241	(7)	over	(10)	over	(5)	over	74	77	(3)	over
RENT	1,258	(44)	over	(43)	over	(75)	over	524	619	(95)	over
SERVICE CHARGE	141	0	-	0	-	0	-	63	59	4	under
FACTORING CHARGES	9	1	under	1	under	2	under	1	0	1	under
OTHER ACCOMMODATION COSTS	2,439	0	-	0	-	20	under	1,950	1,949	1	under
BED AND BREAKFAST	27	3	under	4	under	4	under	0	0	0	-
PROPERTY INSURANCE	295	(1)	over	(3)	over	(3)	over	14	14	0	-
SECURITY COSTS	325	9	under	5	under	48	under	83	15	68	under
GROUND MAINTENANCE	52	(1)	over	(2)	over	(2)	over	0	2	(2)	over
GROUNDS MAINTENANCE ADDITIONAL WORKS	10	0	-	1	under	1	under	3	1	2	under
REPAIRS & MAINTENANCE - INTERNAL CONTRACTOR	2,723	(4)	over	0	-	36	under	616	618	(2)	over
LIFE CYCLE MAINTENANCE	3,558	0	-	0	-	0	-	1,935	1,935	0	-
REPAIRS & MAINTENANCE - EXTERNAL CONTRACTOR	381	(6)	over	2	under	(3)	over	47	47	0	-
HOUSING - RENT FREE ACCOMMODATION	0	(1)	over	(1)	over	(2)	over	0	3	(3)	over
HOUSING - RENT W/O UNLET PERIODS	679	(14)	over	(46)	over	(88)	over	282	418	(136)	over
HOUSING - RENT W/O BAD PERIODS	817	0	-	(26)	over	(28)	over	75	84	(9)	over
ELECTRICITY - CONTRACT	884	(9)	over	(26)	over	3	under	71	71	0	-
ELECTRICITY - NON CONTRACT	29	1	under	4	under	(1)	over	1	2	(1)	over
GAS	237	(10)	over	(10)	over	0	-	65	66	(1)	over
HEATING OIL	12	0	-	1	under	0	-	4	3	1	under
FIXTURE & FITTINGS	811	0	-	(6)	over	(21)	over	393	393	0	-
JANITOR SERVICE	164	12	under	12	under	12	under	159	152	7	under
CLEANING CONTRACT	355	(11)	over	(12)	over	6	under	268	294	(26)	over
CLEANING MATERIALS	10	1	under	1	under	2	under	3	0	3	under
WINDOW CLEANING	2	0	-	0	-	1	under	1	1	0	-
PEST CONTROL	6	0	-	1	under	0	-	1	1	0	-
REFUSE UPLIFT	404	6	under	38	under	98	under	145	19	126	under
REMOVAL & STORAGE COSTS	66	0	-	(1)	over	1	under	45	49	(4)	over
OTHER PROPERTY COSTS	512	1	under	1	under	2	under	193	190	3	under
OFFICE ACCOM-FACILITIES MANAGEMENT	1,113	(6)	over	(6)	over	(11)	over	464	477	(13)	over
ACCOMMODATION RECHARGE TO USERS	33	0	-	(3)	over	(6)	over	7	16	(9)	over
PROPERTY COSTS	19,731	(79)	over	(121)	over	(12)	over	7,491	7,587	(96)	over

South Lanarkshire Council

Housing & Technical Resources - Total

Expenditure / Income Variance Trends 2020/21

	REVISED ANNUAL BUDGET 2021/22	PERIOD 2 VARIANCE AMOUNT	Over/ Under	PERIOD 3 VARIANCE AMOUNT	Over/ Under	PERIOD 4 VARIANCE AMOUNT	Over/ Under	PERIOD 5 ESTIMATE TO DATE	PERIOD 5 ACTUAL TO DATE	PERIOD 5 VARIANCE AMOUNT	Over/ Under
SUPPLIES AND SERVICES											
COMPUTER EQUIPMENT PURCHASE	478	9	under	19	under	16	under	182	182	0	-
COMPUTER EQUIPMENT MAINTENANCE	6	0	-	0	-	0	-	0	0	0	-
I.T. EQUIPMENT MAINT-CONTRACT	222	11	under	21	under	27	under	10	0	10	under
EQUIPMENT, APPARATUS AND TOOLS	46	3	under	5	under	10	under	16	2	14	under
ADAPTATIONS FOR CLIENTS	500	0	-	0	-	0	-	100	100	0	-
FURNITURE - OFFICE	0	(5)	over	(6)	over	(1)	over	0	1	(1)	over
FURNITURE - GENERAL	0	(1)	over	(3)	over	(3)	over	0	3	(3)	over
FURNISHINGS	0	(1)	over	(5)	over	0	-	0	0	0	-
MATERIALS	12,825	417	under	532	under	1,162	under	4,631	3,173	1,458	under
AUDIO VISUAL	10	1	under	2	under	2	under	0	0	0	-
PUBLICATIONS, JOURNALS, NEWSPAPERS ETC.	2	0	-	0	-	1	under	1	0	1	under
TV LICENCES - EDUCATION	1	(1)	over	(1)	over	(1)	over	0	1	(1)	over
FOODSTUFFS - GENERAL	2	0	-	0	-	0	-	0	0	0	-
PROTECTIVE CLOTHING & UNIFORMS	44	(3)	over	(5)	over	(1)	over	16	14	2	under
OTHER SUPPLIES AND SERVICES	58	3	under	1	under	0	-	11	11	0	-
HEALTH AND SAFETY	1	0	-	0	-	0	-	0	0	0	-
CATERING - CONTRACT	1	0	-	0	-	0	-	0	0	0	-
OUTSOURCED MAIL	0	0	-	0	-	0	-	0	2	(2)	over
DELIVERY CHARGE	0	(1)	over	(1)	over	(1)	over	0	1	(1)	over
<b>SUPPLIES AND SERVICES</b>	<b>14,196</b>	<b>432</b>	<b>under</b>	<b>559</b>	<b>under</b>	<b>1,211</b>	<b>under</b>	<b>4,967</b>	<b>3,490</b>	<b>1,477</b>	<b>under</b>
TRANSPORT AND PLANT											
PURCHASE OF PLANT	125	0	-	(2)	over	(11)	over	39	44	(5)	over
POOL CAR RECHARGE - RENTAL CHARGE	118	2	under	5	under	8	under	4	0	4	under
POOL CAR RECHARGE - FUEL	26	0	-	0	-	0	-	1	0	1	under
POOL CAR RECHARGE - ADDITIONAL CHARGES	1	0	-	0	-	0	-	0	0	0	-
TRANSPORT INSURANCE	44	3	under	6	under	13	under	6	0	6	under
PLANT SERVICES	7	1	under	1	under	2	under	2	0	2	under
FLEET SERVICE CHARGES VEHICLE MAINTENANCE	328	(2)	over	(19)	over	(5)	over	135	129	6	under
FLEET SERVICE CHARGES UNSCHEDULED LABOUR	1	0	-	0	-	0	-	0	0	0	-
FLEET SERVICE CHARGES PLANT MAINTENANCE	7	1	under	0	-	1	under	3	1	2	under
FLEET SERVICE CHARGES ASSET MODIFICATIONS	15	2	under	1	under	2	under	5	3	2	under
FLEET SERVICE CHARGES LEASING	1,397	(10)	over	1	under	(1)	over	230	231	(1)	over
FLEET SERVICE CHARGES HIRED VEHICLES	201	7	under	28	under	(4)	over	21	24	(3)	over
FLEET SERVICE CHARGES CONTRACT HIRE	48	2	under	3	under	4	under	12	0	12	under
FLEET SERVICE CHARGES ROAD FUND LICENCES/MOT	116	1	under	0	-	(10)	over	67	71	(4)	over
FLEET SERVICE CHARGES FUEL	798	(8)	over	13	under	69	under	288	214	74	under
HIRE OF EXTERNAL PLANT	257	1	under	13	under	38	under	92	41	51	under
HIRE OF SCAFFOLDING	1,077	24	under	26	under	124	under	390	235	155	under
HIRE OF SKIPS	33	(15)	over	(5)	over	(12)	over	11	59	(48)	over
TAXI CHARGES - CONTRACTED	5	0	-	0	-	(1)	over	3	3	0	-
<b>TRANSPORT AND PLANT</b>	<b>4,604</b>	<b>9</b>	<b>under</b>	<b>71</b>	<b>under</b>	<b>217</b>	<b>under</b>	<b>1,309</b>	<b>1,055</b>	<b>254</b>	<b>under</b>

South Lanarkshire Council

Housing & Technical Resources - Total

Expenditure / Income Variance Trends 2020/21

	REVISED ANNUAL BUDGET 2021/22	PERIOD 2 VARIANCE AMOUNT	Over/ Under	PERIOD 3 VARIANCE AMOUNT	Over/ Under	PERIOD 4 VARIANCE AMOUNT	Over/ Under	PERIOD 5 ESTIMATE TO DATE	PERIOD 5 ACTUAL TO DATE	PERIOD 5 VARIANCE AMOUNT	Over/ Under
ADMINISTRATION											
PRINTING AND STATIONERY	91	(1)	over	3	under	8	under	33	27	6	under
TELEPHONES	94	(7)	over	(5)	over	1	under	31	30	1	under
MOBILE PHONES	39	2	under	(7)	over	(10)	over	14	29	(15)	over
ADVERTISING - OF COUNCIL SERVICE AVAILABILITY	7	0	-	0	-	0	-	0	0	0	-
ADVERTISING - OTHER	6	0	-	1	under	2	under	2	0	2	under
POSTAGES/COURIERS	21	0	-	(3)	over	(4)	over	7	10	(3)	over
MEMBERSHIP FEES/SUBSCRIPTIONS	12	(2)	over	(3)	over	(1)	over	4	6	(2)	over
INSURANCE	216	13	under	23	under	23	under	0	0	0	-
MEDICAL COSTS	46	1	under	1	under	5	under	16	8	8	under
LEGAL EXPENSES	16	0	-	1	under	(2)	over	2	3	(1)	over
PETTY OUTLAYS	12	0	-	0	-	1	under	5	3	2	under
HOSPITALITY / CIVIC RECOGNITION	2	0	-	0	-	0	-	0	0	0	-
OTHER ADMIN COSTS	13	0	-	(1)	over	2	under	3	1	2	under
INTERNAL SUPPORT SERVICES ALLOCATION	457	0	-	0	-	0	-	165	165	0	-
CENTRAL ADMINISTRATION	2,749	0	-	0	-	0	-	994	994	0	-
<b>ADMINISTRATION</b>	<b>3,781</b>	<b>6</b>	<b>under</b>	<b>10</b>	<b>under</b>	<b>25</b>	<b>under</b>	<b>1,276</b>	<b>1,276</b>	<b>0</b>	<b>-</b>
PAYMENT TO OTHER BODIES											
OTHER COMMITTEES OF THE AUTHORITY	2,642	0	-	15	under	0	-	876	876	0	-
PAYMENTS TO OTHER BODIES	815	(83)	over	(118)	over	(139)	over	223	401	(178)	over
SUPPORTING PEOPLE INTERNAL PROVIDER	1,201	0	-	0	-	0	-	466	466	0	-
SUPPORTING PEOPLE EXTERNAL PROVIDER	595	5	under	9	under	10	under	199	191	8	under
HOUSING ADMINISTRATION	1,170	0	-	0	-	0	-	450	450	0	-
ASSISTANCE TO HOME OWNERS	1,860	13	under	(8)	over	13	under	427	417	10	under
PRIVATE INDIVIDUALS - GENERAL	150	(1)	over	(1)	over	(1)	over	13	13	0	-
<b>PAYMENT TO OTHER BODIES</b>	<b>8,433</b>	<b>(66)</b>	<b>over</b>	<b>(103)</b>	<b>over</b>	<b>(117)</b>	<b>over</b>	<b>2,654</b>	<b>2,814</b>	<b>(160)</b>	<b>over</b>
PAYMENT TO CONTRACTORS											
PAYMENT TO TRADING SERVICES CONTRACTOR	0	0	-	0	-	0	-	0	3	(3)	over
PAYMENT TO PRIVATE CONTRACTOR	18,358	950	under	1,177	under	2,746	under	6,466	3,060	3,406	under
PAYMENT TO EXTERNAL CONSULTANTS	231	(30)	over	(41)	over	(177)	over	70	316	(246)	over
<b>PAYMENT TO CONTRACTORS</b>	<b>18,589</b>	<b>920</b>	<b>under</b>	<b>1,136</b>	<b>under</b>	<b>2,569</b>	<b>under</b>	<b>6,536</b>	<b>3,379</b>	<b>3,157</b>	<b>under</b>

South Lanarkshire Council

Housing & Technical Resources - Total

Expenditure / Income Variance Trends 2020/21

	REVISED ANNUAL BUDGET 2021/22	PERIOD 2 VARIANCE AMOUNT	Over/ Under	PERIOD 3 VARIANCE AMOUNT	Over/ Under	PERIOD 4 VARIANCE AMOUNT	Over/ Under	PERIOD 5 ESTIMATE TO DATE	PERIOD 5 ACTUAL TO DATE	PERIOD 5 VARIANCE AMOUNT	Over/ Under
FINANCING CHARGES											
I.T. EQUIPMENT LEASING-CONTRACT	152	6	under	8	under	14	under	18	10	8	under
INTEREST ON REVENUE BALANCES	2	0	-	0	-	0	-	1	0	1	under
<b>FINANCING CHARGES</b>	<b>154</b>	<b>6</b>	<b>under</b>	<b>8</b>	<b>under</b>	<b>14</b>	<b>under</b>	<b>19</b>	<b>10</b>	<b>9</b>	<b>under</b>
<b>TOTAL EXPENDITURE</b>	<b>112,507</b>	<b>1,334</b>	<b>under</b>	<b>1,631</b>	<b>under</b>	<b>3,907</b>	<b>under</b>	<b>39,237</b>	<b>34,512</b>	<b>4,725</b>	<b>under</b>
INCOME											
CONTRIBUTIONS FROM OTHER BODIES	(376)	0	-	(10)	under rec	4	over rec	(82)	(92)	10	over rec
SALES - DEPARTMENTS OF THE AUTHORITY	(460)	0	-	6	over rec	0	-	(177)	(177)	0	-
FEES AND CHARGES - GENERAL	(580)	(21)	under rec	(15)	under rec	(11)	under rec	(120)	(87)	(33)	under rec
FEES AND CHARGES - DEPARTMENTS OF THE AUTHORITY	(48)	0	-	0	-	0	-	0	0	0	-
RENTAL INCOME	(4,625)	(19)	under rec	(28)	under rec	(104)	under rec	(1,571)	(1,459)	(112)	under rec
HOUSE RENTS	(5,504)	52	over rec	113	over rec	165	over rec	(1,979)	(2,237)	258	over rec
OTHER INCOME	(3,093)	(2)	under rec	(6)	under rec	(22)	under rec	(840)	(837)	(3)	under rec
REALLOCATION OF CENTRAL SUPPORT COSTS	(876)	0	-	0	-	0	-	0	0	0	-
REALLOCATION OF SUPPORT COSTS	(2,240)	8	over rec	(3)	under rec	6	over rec	(514)	(504)	(10)	under rec
RECOVERY FROM CAPITAL	(40,594)	(1,261)	under rec	(1,804)	under rec	(3,390)	under rec	(14,681)	(9,575)	(5,106)	under rec
RECHARGES - DEPARTMENTS OF THE AUTHORITY	(37,660)	(153)	under rec	32	over rec	(656)	under rec	(13,619)	(13,759)	140	over rec
MANUAL RECHARGES - DEPARTMENTS OF THE AUTHORITY	(99)	(8)	under rec	(15)	under rec	0	-	(36)	(36)	0	-
<b>INCOME</b>	<b>(96,155)</b>	<b>(1,404)</b>	<b>under rec</b>	<b>(1,730)</b>	<b>under rec</b>	<b>(4,008)</b>	<b>under rec</b>	<b>(33,619)</b>	<b>(28,763)</b>	<b>(4,856)</b>	<b>under rec</b>
<b>NET EXPENDITURE</b>	<b>16,352</b>	<b>(70)</b>	<b>over</b>	<b>(99)</b>	<b>over</b>	<b>(101)</b>	<b>over</b>	<b>5,618</b>	<b>5,749</b>	<b>(131)</b>	<b>over</b>

**Housing and Technical Resources - HRA Variance Analysis 2021/22 (Period 5)**

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Employee Costs	181k under	APT&C Basic / Overtime / Superannuation / National Insurance 165k under	HRA	The variance relates to vacancies, which are being actively recruited or being held whilst service requirements are determined.
Income	(144k) under recovered	Year End Transfer to the Balance Sheet - (138k) under recovered	HRA	The budget assumes a level of transfer from reserves, however, at present due to the underspend across the service this does not need to be fully utilised resulting in an under recovery of income.

South Lanarkshire Council

Housing & Technical Resources - HRA

Expenditure / Income Variance Trends 2020/21

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EMPLOYEE COSTS											
APT & C BASIC	10,811	37	under	64	under	108	under	3,769	3,647	122	under
APT & C OVERTIME	79	(3)	over	(6)	over	(6)	over	28	33	(5)	over
APT & C SUPERANNUATION	1,919	3	under	5	under	9	under	669	662	7	under
APT & C NIC	1,023	9	under	19	under	29	under	356	315	41	under
TRAVEL AND SUBSISTANCE	39	5	under	7	under	10	under	14	1	13	under
OTHER EMPLOYEE COSTS	0	0	-	0	-	(1)	over	0	1	(1)	over
PENSION INCREASES	219	(10)	over	7	under	(13)	over	76	72	4	under
<b>EMPLOYEE COSTS</b>	<b>14,090</b>	<b>41</b>	<b>under</b>	<b>96</b>	<b>under</b>	<b>136</b>	<b>under</b>	<b>4,912</b>	<b>4,731</b>	<b>181</b>	<b>under</b>
PROPERTY COSTS											
RATES	77	0	-	0	-	0	-	0	0	0	-
SCOTTISH WATER - UNMETERED CHARGES	4	(2)	over	(1)	over	(1)	over	1	3	(2)	over
SCOTTISH WATER - METERED CHARGES	8	1	under	(1)	over	0	-	2	3	(1)	over
RENT	6	0	-	0	-	6	under	6	0	6	under
SERVICE CHARGE	65	(3)	over	(3)	over	(3)	over	0	3	(3)	over
OTHER ACCOMMODATION COSTS	31	0	-	0	-	0	-	0	0	0	-
BED AND BREAKFAST	0	0	-	(1)	over	(1)	over	0	1	(1)	over
PROPERTY INSURANCE	923	0	-	0	-	0	-	0	0	0	-
SECURITY COSTS	55	4	under	8	under	(1)	over	0	1	(1)	over
GROUND MAINTENANCE	4,257	0	-	0	-	0	-	3,791	3,791	0	-
REPAIRS & MAINTENANCE - INTERNAL CONTRACTOR	32,195	0	-	0	-	0	-	12,387	12,387	0	-
LIFE CYCLE MAINTENANCE	0	(1)	over	0	-	0	-	0	0	0	-
REPAIRS & MAINTENANCE - EXTERNAL CONTRACTOR	877	0	-	0	-	0	-	573	573	0	-
HOUSING - RENT FREE ACCOMMODATION	155	(5)	over	(16)	over	(17)	over	62	90	(28)	over
SOLID FUEL HEATING MAINTENANCE	0	(1)	over	(1)	over	(1)	over	0	1	(1)	over
HOUSING - RENT W/O UNLET PERIODS	2,293	0	-	0	-	0	-	958	958	0	-
HOUSING - RENT W/O BAD PERIODS	4,922	0	-	0	-	0	-	270	270	0	-
ASBESTOS	139	0	-	0	-	7	under	59	59	0	-
EPC	0	0	-	(1)	over	(1)	over	0	1	(1)	over
ELECTRICITY - CONTRACT	917	3	under	0	-	0	-	63	63	0	-
ELECTRICITY - NON CONTRACT	0	0	-	0	-	(1)	over	0	1	(1)	over
GAS	301	(1)	over	0	-	(2)	over	83	83	0	-
HEATING OIL	54	(1)	over	1	under	3	under	10	10	0	-
SOLID FUEL	4	(1)	over	0	-	0	-	1	1	0	-
FIXTURE & FITTINGS	58	(4)	over	(4)	over	(4)	over	35	35	0	-
JANITOR SERVICE	29	(1)	over	(1)	over	(1)	over	29	30	(1)	over
CLEANING CONTRACT	386	(10)	over	(17)	over	(23)	over	386	410	(24)	over
CLEANING MATERIALS	60	3	under	5	under	8	under	21	14	7	under
WINDOW CLEANING	16	0	-	1	under	2	under	5	3	2	under
PEST CONTROL	122	0	-	0	-	(2)	over	77	77	0	-
REFUSE UPLIFT	4	0	-	1	under	1	under	2	0	2	under
REMOVAL & STORAGE COSTS	14	(1)	over	0	-	(1)	over	5	7	(2)	over
OTHER PROPERTY COSTS	49	1	under	0	-	(3)	over	17	13	4	under
<b>PROPERTY COSTS</b>	<b>48,021</b>	<b>(19)</b>	<b>over</b>	<b>(30)</b>	<b>over</b>	<b>(35)</b>	<b>over</b>	<b>18,843</b>	<b>18,888</b>	<b>(45)</b>	<b>over</b>

South Lanarkshire Council

Housing & Technical Resources - HRA

Expenditure / Income Variance Trends 2020/21

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SUPPLIES AND SERVICES											
COMPUTER EQUIPMENT PURCHASE	566	0	-	0	-	0	-	125	125	0	-
I.T. EQUIPMENT MAINT-CONTRACT	209	0	-	0	-	0	-	50	50	0	-
I.T. ELECTRONIC MESSAGING	0	(1)	over	(1)	over	(1)	over	0	0	0	-
EQUIPMENT, APPARATUS AND TOOLS	13	2	under	2	under	3	under	5	3	2	under
SUPPLIES FOR CLIENTS	0	(1)	over	(1)	over	(1)	over	0	1	(1)	over
FURNITURE - OFFICE	10	0	-	0	-	0	-	3	3	0	-
FURNITURE - GENERAL	0	0	-	0	-	0	-	0	1	(1)	over
FOODSTUFFS - GENERAL	6	1	under	1	under	1	under	2	1	1	under
PROTECTIVE CLOTHING & UNIFORMS	12	1	under	1	under	1	under	4	2	2	under
LAUNDRY COSTS	16	0	-	1	under	2	under	6	2	4	under
OTHER SUPPLIES AND SERVICES	32	0	-	(2)	over	(2)	over	11	16	(5)	over
HEALTH AND SAFETY	15	2	under	3	under	4	under	5	0	5	under
CATERING - OUTWITH CONTRACT	0	0	-	0	-	0	-	0	6	(6)	over
<b>SUPPLIES AND SERVICES</b>	<b>879</b>	<b>4</b>	<b>under</b>	<b>4</b>	<b>under</b>	<b>7</b>	<b>under</b>	<b>211</b>	<b>210</b>	<b>1</b>	<b>under</b>
TRANSPORT AND PLANT											
POOL CAR RECHARGE - RENTAL CHARGE	26	2	under	0	-	0	-	0	0	0	-
POOL CAR RECHARGE - FUEL	6	0	-	0	-	0	-	0	0	0	-
POOL CAR RECHARGE - ADDITIONAL CHARGES	1	0	-	0	-	0	-	0	0	0	-
FLEET SERVICE CHARGES VEHICLE MAINTENANCE	23	0	-	(1)	over	0	-	7	6	1	under
FLEET SERVICE CHARGES UNSCHEDULED LABOUR	1	0	-	0	-	0	-	0	0	0	-
FLEET SERVICE CHARGES LEASING	71	(1)	over	0	-	(2)	over	22	17	5	under
FLEET SERVICE CHARGES HIRED VEHICLES	34	3	under	0	-	0	-	0	0	0	-
FLEET SERVICE CHARGES ROAD FUND LICENCES/MOT	8	0	-	0	-	1	under	3	1	2	under
FLEET SERVICE CHARGES FUEL	21	0	-	0	-	1	under	7	5	2	under
STORAGE	4	0	-	1	under	1	under	1	0	1	under
<b>TRANSPORT AND PLANT</b>	<b>195</b>	<b>4</b>	<b>under</b>	<b>0</b>	<b>-</b>	<b>1</b>	<b>under</b>	<b>40</b>	<b>29</b>	<b>11</b>	<b>under</b>

South Lanarkshire Council

Housing & Technical Resources - HRA

Expenditure / Income Variance Trends 2020/21

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ADMINISTRATION											
PRINTING AND STATIONERY	61	(4)	over	1	under	0	-	24	24	0	-
BULK PRINTING	53	4	under	0	-	0	-	7	7	0	-
TELEPHONES	84	(6)	over	0	-	(1)	over	33	33	0	-
MOBILE PHONES	27	2	under	(4)	over	(8)	over	11	20	(9)	over
ADVERTISING - OF COUNCIL SERVICE AVAILABILITY	1	0	-	0	-	0	-	0	0	0	-
ADVERTISING - OTHER	2	1	under	0	-	1	under	1	1	0	-
POSTAGES/COURIERS	132	0	-	6	under	0	-	46	46	0	-
SMS MESSAGING	0	0	-	(2)	over	(2)	over	0	2	(2)	over
MEMBERSHIP FEES/SUBSCRIPTIONS	38	0	-	3	under	2	under	28	24	4	under
MEDICAL COSTS	25	0	-	1	under	4	under	9	2	7	under
LEGAL EXPENSES	61	5	under	(1)	over	(1)	over	0	1	(1)	over
PETTY OUTLAYS	4	0	-	1	under	1	under	1	1	0	-
GIRO BANK AGENCY FEES	9	1	under	2	under	2	under	3	0	3	under
PAYPOINT AGENCY FEES	49	2	under	2	under	3	under	17	14	3	under
INTERNET AGENCY FEES	6	1	under	1	under	2	under	2	0	2	under
OTHER ADMIN COSTS	12	(1)	over	(2)	over	(1)	over	4	11	(7)	over
CONFERENCES - OFFICIALS	7	1	under	1	under	2	under	2	0	2	under
TRAINING	0	(3)	over	(3)	over	(3)	over	0	3	(3)	over
INTERNAL SUPPORT SERVICES ALLOCATION	5,074	0	-	0	-	0	-	0	0	0	-
<b>ADMINISTRATION</b>	<b>5,645</b>	<b>3</b>	<b>under</b>	<b>6</b>	<b>under</b>	<b>1</b>	<b>under</b>	<b>188</b>	<b>189</b>	<b>(1)</b>	<b>over</b>
PAYMENT TO OTHER BODIES											
OTHER COMMITTEES OF THE AUTHORITY	2,910	0	-	0	-	0	-	752	752	0	-
GRANTS TO VOLUNTARY ORGANISATIONS	3	0	-	0	-	0	-	0	0	0	-
PAYMENTS TO VOLUNTARY ORGANISATIONS	31	0	-	0	-	0	-	0	0	0	-
PAYMENTS TO OTHER BODIES	32	0	-	0	-	0	-	0	0	0	-
<b>PAYMENT TO OTHER BODIES</b>	<b>2,976</b>	<b>0</b>	<b>-</b>	<b>0</b>	<b>-</b>	<b>0</b>	<b>-</b>	<b>752</b>	<b>752</b>	<b>0</b>	<b>-</b>
PAYMENT TO CONTRACTORS											
PAYMENT TO TRADING SERVICES CONTRACTOR	0	(1)	over	0	-	0	-	0	0	0	-
PAYMENT TO PRIVATE CONTRACTOR	80	0	-	0	-	0	-	0	0	0	-
PAYMENT TO EXTERNAL CONSULTANTS	20	0	-	0	-	0	-	0	0	0	-
<b>PAYMENT TO CONTRACTORS</b>	<b>100</b>	<b>(1)</b>	<b>over</b>	<b>0</b>	<b>-</b>	<b>0</b>	<b>-</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>-</b>
FINANCING CHARGES											
INTEREST-DEBT CHARGES	17,641	0	-	0	-	0	-	0	0	0	-
I.T. EQUIPMENT LEASING-CONTRACT	67	0	-	0	-	(1)	over	0	3	(3)	over
CFCR	19,637	0	-	0	-	0	-	19,637	19,637	0	-
INTEREST ON REVENUE BALANCES	(67)	0	-	0	-	0	-	0	0	0	-
<b>FINANCING CHARGES</b>	<b>37,278</b>	<b>0</b>	<b>-</b>	<b>0</b>	<b>-</b>	<b>(1)</b>	<b>over</b>	<b>19,637</b>	<b>19,640</b>	<b>(3)</b>	<b>over</b>
<b>TOTAL EXPENDITURE</b>	<b>109,184</b>	<b>32</b>	<b>under</b>	<b>76</b>	<b>under</b>	<b>109</b>	<b>under</b>	<b>44,583</b>	<b>44,439</b>	<b>144</b>	<b>under</b>



South Lanarkshire Council

Housing & Technical Resources - HRA

Expenditure / Income Variance Trends 2020/21

	REVISED ANNUAL BUDGET 2020/21	PERIOD 2 VARIANCE AMOUNT	Over/ Under	PERIOD 3 VARIANCE AMOUNT	Over/ Under	PERIOD 4 VARIANCE AMOUNT	Over/ Under	PERIOD 5 ESTIMATE TO DATE	PERIOD 5 ACTUAL TO DATE	PERIOD 5 VARIANCE AMOUNT	Over/ Under
INCOME											
SALES - DEPARTMENTS OF THE AUTHORITY	(1,169)	0	-	0	-	0	-	(450)	(450)	0	-
FEES AND CHARGES - GENERAL	(4,523)	0	-	0	-	0	-	(1,158)	(1,158)	0	-
RENTAL INCOME	(460)	0	-	0	-	0	-	0	0	0	-
HOUSE RENTS	(96,988)	(37)	under rec	(76)	under rec	(15)	under rec	(32,310)	(32,304)	(6)	under rec
LOCK UP RENTS	(2,533)	0	-	0	-	0	-	(1,271)	(1,271)	0	-
INSURANCE RECOVERIES	(250)	5	over rec	0	-	3	over rec	(119)	(119)	0	-
OTHER INCOME	(1,705)	0	-	0	-	0	-	(567)	(567)	0	-
REALLOCATION OF SUPPORT COSTS	(717)	0	-	0	-	0	-	0	0	0	-
YEAR END T/FER TO BALANCE SHEET	(839)	0	-	0	-	(97)	under rec	(323)	(185)	(138)	under rec
INCOME	(109,184)	(32)	under rec	(76)	under rec	(109)	under rec	(36,198)	(36,054)	(144)	under rec
NET EXPENDITURE	0	0	-	0	-	0	-	8,385	8,385	0	-



## Revenue Budget Monitoring Statement

Period Ended 13 August 2021 (No 5)

## Social Work Resources

## Service Departments :-

	Annual Budget £m	Forecast for Year £m	Annual Forecast Variance £m	Budget Proportion to 13/08/21 £m	Actual to Period 5 to 13/08/21 £m	Variance to 13/08/21 £m
Performance and Support	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
<b>Total Finance and Corporate Resources</b>	<b>175.803</b>	<b>175.803</b>	<b>0.000</b>	<b>61.530</b>	<b>62.490</b>	<b>(0.960) over</b>

**Social Work Resources Variance Analysis 2021/22 (Period 5)**

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Employee Costs	(2,574k) over	Admin and Clerical Staff - (1,625k)	<u>Justice - 40k under</u>	This is a result of vacancies which are actively being recruited.
			COVID-19 - (1,701k) over	This overspend relates to the £500 thank you payment made to all eligible social care staff and is offset by the over recovery of income.
		Managerial Support Specialist - (385k) over	Children and Families - 56k under	This is a result of vacancies which are actively being recruited.
			Adults and Older People - (306k) over	The overspend is a result of turnover being less than anticipated to date and also additional posts to meet service improvements within Home Care.
			COVID-19 - (139k) over	This overspend is in relation to staff working additional hours during COVID.
		Basic Grade Social Workers - 234k under	Adults and Older People - 228k under	This is a result of vacancies which are actively being recruited.

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Employee Costs (cont)		Care Staff - (585k) over	<u>Adults and Older People</u> <u>- 51k under</u>	This is a result of vacancies which are actively being recruited.
			COVID-19 - (637k) over	These costs relate to the response to COVID-19 to maintain existing service delivery and to support hospital discharge.
		Home Carers - (201k) over	Adults and Older People - 144k under	The underspend is a result of vacancies which are currently being recruited.
			COVID-19 - (345k)	These costs relate to additional staffing costs in the response to COVID-19 to maintain existing service delivery.
Property Costs	(185k) over	Repairs and Maintenance - Internal Contractor - (113k) over	COVID-19 - (111k) over	This is the cost of operating the Personal Protective Equipment (PPE) hub and the deliveries of PPE to all care providers in South Lanarkshire.
Supplies and Services	(282k) over	Aids and Adaptations - (261k) over	Adults and Older People - (131k) over	This overspend relates to the additional demand for adaptations as services are re-mobilised.

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Supplies and Services (cont)		Aids and Adaptations (cont)	COVID-19 - (131k) over	This overspend relates to the additional demand for adaptations as services are re-mobilised.
Payment to Other Bodies	(475k) over	Payment to Other Bodies - (238k) over  Private Individuals - General - 69k under  Social Work - Foster Parents - (197k) over  Adoption Allowances - (35k) over  Direct Payments - (66k) over	COVID 19 - (240k) over  Children and Families - 75k under  Children and Families - (197k) over  Children and Families - (35k) over  COVID-19 - (66k) over	This is the staffing and venue costs of operating the COVID Vaccination centres for the COVID jab and is offset by Scottish Government funding.  This reflects the current demand for Supported Carers and the Short Breaks Service.  This overspend is the result of the continuing use of external foster placements arising from permanent fostering placements for children and young people.  This expenditure is in relation the fee paid to external organisations for the matching of a child to an external permanent adoption placement.  This is the costs of additional support required being paid direct to service users.

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Payments to Contractors	(4,421k) over	Long Term Care - (1,933k) over	<u>Children and Families - (219k) over</u>	This overspend is a result of the increased requirement for children's residential external school placements.
			COVID-19 - (1,714k) over	This expenditure mainly relates to interim care home placements to create capacity in the hospital and facilitate discharge during the COVID-19 pandemic and external placements for young people resulting from the breakdown of existing care arrangements within the community as a result of the pandemic.
		Home Care - (264k) over	COVID-19 - (264k) over	These costs relate to additional demand as services are re-mobilised and also to facilitate discharges from hospital.
		Home Support - (69k) over	COVID-19 - (69k) over	These costs relate to additional demand as services are re-mobilised.
		Day Related Activities incl Residential Placements - (2,149k) over	Children and Families - (75k) over	This overspend is a result of the increased requirement for children's secure residential placements.

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Payments to Contractors (cont)		Day Related Activities incl Residential Placements (cont)	COVID-19 - (2,071k) over	This represents the additional costs being incurred by external providers in their response to COVID. It consists of additional staffing, PPE costs, and sustainability payments including under occupancy in care homes.
Transfer Payments	(240k) over	Direct Assistance to Persons - (254k) over	Children and Families - (227k) over	This overspend relates to demand for kinship care payments.
Income	7,195k over recovered	Non-Relevant Government Grant - 1,927k over recovered  Fees and Charges - General - (372k) under recovered	COVID-19 - 1,921k over recovered  Adults and Older People - (372k) under recovered	This over recovery of income relates to the funding received from the Scottish Government in respect of the £500 thank you payment made to all eligible social care staff and is offset by expenditure in Employee Costs.  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 - (207k) under recovered	Adults and Older People - (199k) under recovered	In responding to COVID-19, building based day care services were suspended. As a result there is a loss of income from other local authorities who place their service users in South Lanarkshire facilities.
		Charges to Health Boards - 5,792k over recovered	Adults and Older People - 571k over recovered	This over recovery reflects funding for the loss of income as a result of the response to COVID-19.
			COVID-19 - 5,221k over recovered	This over recovery of income is in relation to funding received from the Scottish government via the health and social care partnership and offsets the expenditure incurred in the mobilisation plan in response to COVID-19.
		Other Income - 52k over recovered	Children and Families - 52k 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.

South Lanarkshire Council

Social Work Resources - Total

Expenditure / Income Variance Trends 2021/2022

	REVISED ANNUAL BUDGET SLC 21/22 2	PERIOD 2 VARIANCE AMOUNT	Over/ Under	PERIOD 3 VARIANCE AMOUNT	Over/ Under	PERIOD 4 VARIANCE AMOUNT	Over/ Under	PERIOD 5 ESTIMATE TO DATE	PERIOD 5 ACTUAL TO DATE	PERIOD 5 VARIANCE AMOUNT	Over/ Under
EMPLOYEE COSTS											
ADMIN & CLERICAL STAFF - APT&C BASIC	4,828	(1,364)	over	(1,379)	over	(1,399)	over	1,585	3,020	(1,435)	over
ADMIN & CLERICAL STAFF - APT&C OVERTIME	0	0		(1)	over	(1)	over	0	1	(1)	over
ADMIN & CLERICAL STAFF - APT&C SUPERANNUATION	805	3	under	1	under	1	under	279	282	(3)	over
ADMIN & CLERICAL STAFF - APT&C NIC	309	(172)	over	(173)	over	(174)	over	107	293	(186)	over
MANAGERIAL SUPPORT SPECIALIST STAFF BASIC	19,656	(39)	over	(84)	over	(119)	over	6,056	6,287	(231)	over
MANAGERIAL SUPPORT SPECIALIST STAFF OVERTIME	49	(11)	over	(38)	over	(61)	over	17	110	(93)	over
MANAGERIAL SUPPORT SPECIALIST STAFF SUPERANNUATION	3,170	(10)	over	(21)	over	(26)	over	1,092	1,128	(36)	over
MANAGERIAL SUPPORT SPECIALIST STAFF NIC	1,767	2	under	(8)	over	(18)	over	608	633	(25)	over
BASIC GRADE SOCIAL WORKERS BASIC	11,400	34	under	113	under	170	under	3,932	3,737	195	under
BASIC GRADE SOCIAL WORKERS OVERTIME	44	(1)	over	0		0		15	14	1	under
BASIC GRADE SOCIAL WORKERS SUPERANNUATION	2,041	(1)	over	8	under	15	under	704	690	14	under
BASIC GRADE SOCIAL WORKERS NIC	1,165	11	under	18	under	20	under	404	380	24	under
HOSPITAL SOCIAL WORKERS BASIC	399	47	under	15	under	13	under	139	130	9	under
HOSPITAL SOCIAL WORKERS SUPERANNUATION	75	9	under	4	under	3	under	26	23	3	under
HOSPITAL SOCIAL WORKERS NIC	40	5	under	2	under	1	under	14	13	1	under
INSTRUCTORS BASIC	1,444	(3)	over	(5)	over	(10)	over	456	463	(7)	over
INSTRUCTORS SUPERANNUATION	252	(3)	over	0		(6)	over	84	84	0	
INSTRUCTORS NIC	124	1	under	1	under	2	under	40	38	2	under
CARE STAFF - APT&C BASIC	16,863	(88)	over	(244)	over	(342)	over	5,282	5,717	(435)	over
CARE STAFF - APT&C OVERTIME	681	(30)	over	(19)	over	(56)	over	153	215	(62)	over
CARE STAFF - APT&C SUPERANNUATION	2,942	(10)	over	(54)	over	(89)	over	942	1,014	(72)	over
CARE STAFF - APT&C NIC	1,410	10	under	(3)	over	(12)	over	450	466	(16)	over
HOME CARERS BASIC	18,370	(32)	over	(33)	over	(179)	over	6,404	6,650	(246)	over
HOME CARERS OVERTIME	1,234	(49)	over	(40)	over	(42)	over	271	271	0	
HOME CARERS SUPERANNUATION	3,293	(1)	over	(1)	over	(1)	over	1,148	1,149	(1)	over
HOME CARERS NIC	1,566	30	under	35	under	35	under	546	500	46	under
TRAVEL AND SUBSISTENCE	375	(20)	over	(6)	over	(15)	over	88	101	(13)	over
OTHER EMPLOYEE COSTS	1,579	26	under	30	under	33	under	118	113	5	under
PENSION INCREASES	325	5	under	0		10	under	111	98	13	under
ADDITIONAL PENSION COSTS	0	(14)	over	(18)	over	(25)	over	0	25	(25)	over
EMPLOYEE COSTS	96,206	(1,665)	over	(1,900)	over	(2,272)	over	31,071	33,645	(2,574)	over

South Lanarkshire Council

Social Work Resources - Total

Expenditure / Income Variance Trends 2021/2022

	REVISED ANNUAL BUDGET SLC 21/22 2	PERIOD 2 VARIANCE AMOUNT	Over/ Under	PERIOD 3 VARIANCE AMOUNT	Over/ Under	PERIOD 4 VARIANCE AMOUNT	Over/ Under	PERIOD 5 ESTIMATE TO DATE	PERIOD 5 ACTUAL TO DATE	PERIOD 5 VARIANCE AMOUNT	Over/ Under
PROPERTY COSTS											
RATES	392	(3)	over	(3)	over	(3)	over	6	5	1	under
SCOTTISH WATER - UNMETERED CHARGES	41	(2)	over	(6)	over	(3)	over	14	16	(2)	over
SCOTTISH WATER - METERED CHARGES	162	2	under	4	under	5	under	44	42	2	under
RENT	446	0		1	under	1	under	81	78	3	under
SERVICE CHARGE	0	(1)	over	(1)	over	(6)	over	0	6	(6)	over
PROPERTY INSURANCE	31	0		0		0		1	1	0	
SECURITY COSTS	77	0		(11)	over	(8)	over	4	19	(15)	over
GROUND MAINTENANCE	3	0		1	under	1	under	1	0	1	under
REPAIRS & MAINTENANCE - INTERNAL CONTRACTOR	0	(1)	over	(1)	over	(110)	over	0	113	(113)	over
REPAIRS & MAINTENANCE - EXTERNAL CONTRACTOR	59	(1)	over	3	under	8	under	5	3	2	under
ADAPTIONS - INTERNAL CONTRACTORS	0	(1)	over	(2)	over	(1)	over	0	0	0	
ELECTRICITY - CONTRACT	477	0		(1)	over	5	under	47	43	4	under
GAS	360	(2)	over	(2)	over	3	under	81	78	3	under
JANITOR SERVICE	36	0		(2)	over	(2)	over	36	38	(2)	over
CLEANING CONTRACT	279	(30)	over	(40)	over	(27)	over	264	302	(38)	over
CLEANING AND JANITORIAL SUPPLIES AND EQUIPMENT	112	(8)	over	(9)	over	(15)	over	33	43	(10)	over
HEALTH & HYGIENE MATERIALS	3	(1)	over	(22)	over	(21)	over	1	27	(26)	over
WINDOW CLEANING	12	1	under	1	under	2	under	4	1	3	under
PEST CONTROL	1	0		0		0		0	0	0	
REFUSE UPLIFT	35	0		2	under	5	under	8	6	2	under
REMOVAL & STORAGE COSTS	0	(1)	over	(1)	over	(1)	over	0	1	(1)	over
OTHER PROPERTY COSTS	123	7	under	5	under	(2)	over	37	30	7	under
<b>PROPERTY COSTS</b>	<b>2,649</b>	<b>(41)</b>	<b>over</b>	<b>(84)</b>	<b>over</b>	<b>(169)</b>	<b>over</b>	<b>667</b>	<b>852</b>	<b>(185)</b>	<b>over</b>

South Lanarkshire Council

Social Work Resources - Total

Expenditure / Income Variance Trends 2021/2022

	REVISED ANNUAL BUDGET SLC 21/22 2	PERIOD 2 VARIANCE AMOUNT	Over/ Under	PERIOD 3 VARIANCE AMOUNT	Over/ Under	PERIOD 4 VARIANCE AMOUNT	Over/ Under	PERIOD 5 ESTIMATE TO DATE	PERIOD 5 ACTUAL TO DATE	PERIOD 5 VARIANCE AMOUNT	Over/ Under
SUPPLIES AND SERVICES											
COMPUTER EQUIPMENT PURCHASE	320	(1)	over	(5)	over	(38)	over	178	234	(56)	over
COMPUTER EQUIPMENT MAINTENANCE	91	4	under	4	under	5	under	19	0	19	under
I.T. EQUIPMENT MAINT-CONTRACT	193	1	under	2	under	25	under	73	45	28	under
I.T. ELECTRONIC MESSAGING	246	(6)	over	(6)	over	(17)	over	110	128	(18)	over
EQUIPMENT, APPARATUS AND TOOLS	146	1	under	7	under	12	under	43	31	12	under
SMALL TOOLS	2	0		0		0		1	1	0	
AIDS & ADAPTIONS	2,275	(9)	over	(22)	over	(186)	over	371	632	(261)	over
SUPPLIES FOR CLIENTS	397	13	under	17	under	34	under	138	101	37	under
FURNITURE - OFFICE	0	(1)	over	(2)	over	(2)	over	0	3	(3)	over
FURNITURE - GENERAL	0	(14)	over	(13)	over	(4)	over	0	6	(6)	over
FURNISHINGS (INCL. CROCKERY & LINEN)	23	1	under	2	under	2	under	7	4	3	under
MATERIALS	18	(2)	over	1	under	0		3	5	(2)	over
MATERIALS, APPARATUS AND EQUIPMENT	0	0		(1)	over	(2)	over	0	3	(3)	over
PUBLICATIONS, JOURNALS, NEWSPAPERS ETC	0	2	under	1	under	2	under	0	1	(1)	over
PROVISIONS - GENERAL	152	8	under	1	under	2	under	47	45	2	under
FOOD PURCHASES WITHIN CONTRACT SERVICE	471	1	under	(17)	over	(16)	over	144	168	(24)	over
BEVERAGES	39	1	under	(4)	over	0		12	18	(6)	over
SCHOOL MILK	52	2	under	3	under	0		17	10	7	under
PROTECTIVE CLOTHING & UNIFORMS	213	0		(7)	over	(5)	over	66	71	(5)	over
LAUNDRY COSTS	5	0		(1)	over	(2)	over	1	3	(2)	over
OTHER SUPPLIES AND SERVICES	48	(1)	over	(4)	over	(8)	over	10	16	(6)	over
HEALTH AND SAFETY	1	0		(2)	over	0		0	2	(2)	over
CATERING - CONTRACT	370	(4)	over	6	under	22	under	299	270	29	under
CATERING - OUTWITH CONTRACT	42	2	under	2	under	3	under	10	34	(24)	over
SUPPLIES AND SERVICES	5,104	(2)	over	(38)	over	(173)	over	1,549	1,831	(282)	over
TRANSPORT AND PLANT											
POOL CAR CHARGES-RENTAL	125	0		3	under	16	under	28	27	1	under
POOL CAR CHARGES-FUEL	43	2	under	3	under	4	under	16	10	6	under
POOL CAR CHARGES-ADDITIONAL COSTS	8	0		1	under	1	under	3	2	1	under
OTHER TRANSPORT COSTS	807	6	under	7	under	10	under	137	143	(6)	over
INSURANCE	24	0		0		0		0	0	0	
FLEET SERVICE CHARGES - VEHICLE MAINTENANCE	69	(1)	over	0		0		26	26	0	
FLEET SERVICE CHARGES - UNSCHEDULED LABOUR	0	0		1	under	0		0	0	0	
FLEET SERVICE CHARGES - ASSET MODIFICATIONS	0	(1)	over	(1)	over	(1)	over	0	1	(1)	over
FLEET SERVICE CHARGES - LEASING	374	0		(1)	over	3	under	245	248	(3)	over
FLEET SERVICE CHARGES - HIRED VEHICLES	24	1	under	1	under	1	under	7	5	2	under
FLEET SERVICE CHARGES - CONTRACT HIRE	5	0		1	under	1	under	2	0	2	under
FLEET SERVICE CHARGES - ROAD FUND LICENCES/MOT	28	0		(1)	over	(2)	over	10	10	0	
FLEET SERVICE CHARGES - FUEL	218	7	under	6	under	6	under	83	71	12	under
FLEET SERVICE CHARGES - DRIVERS	2,747	0		0		0		0	0	0	
HIRE OF EXTERNAL VEHICLES	7	1	under	1	under	2	under	0	0	0	
TRANSPORT AND PLANT	4,479	15	under	21	under	41	under	557	543	14	under

South Lanarkshire Council

Social Work Resources - Total

Expenditure / Income Variance Trends 2021/2022

	REVISED ANNUAL BUDGET SLC 21/22 2	PERIOD 2 VARIANCE AMOUNT	Over/ Under	PERIOD 3 VARIANCE AMOUNT	Over/ Under	PERIOD 4 VARIANCE AMOUNT	Over/ Under	PERIOD 5 ESTIMATE TO DATE	PERIOD 5 ACTUAL TO DATE	PERIOD 5 VARIANCE AMOUNT	Over/ Under
ADMINISTRATION											
PRINTING AND STATIONERY	168	0		3	under	7	under	50	35	15	under
TELEPHONES	210	(11)	over	(4)	over	(14)	over	67	76	(9)	over
MOBILE PHONES	287	6	under	1	under	(10)	over	99	117	(18)	over
ADVERTISING - RECRUITMENT	4	0		0		0		0	0	0	
ADVERTISING - OTHER	32	1	under	3	under	6	under	11	3	8	under
POSTAGES/COURIERS	98	1	under	7	under	9	under	33	21	12	under
MEMBERSHIP FEES/SUBSCRIPTIONS	54	0		0		1	under	33	32	1	under
INSURANCE	70	0		0		0		0	0	0	
MEDICAL COSTS	27	(5)	over	(6)	over	(7)	over	8	16	(8)	over
LEGAL EXPENSES	268	(2)	over	4	under	9	under	69	69	0	
HOSPITALITY / CIVIC RECOGNITION	1	0		0		(1)	over	0	1	(1)	over
OTHER ADMIN COSTS	41	0		0		1	under	12	10	2	under
CONFERENCES - OFFICIALS (incl associated costs)	11	1	under	1	under	2	under	3	0	3	under
TRAINING	27	0		(1)	over	(1)	over	8	9	(1)	over
INTERNAL SUPPORT SERVICES ALLOCATION	400	0		0		0		0	0	0	
<b>ADMINISTRATION</b>	<b>1,698</b>	<b>(9)</b>	<b>over</b>	<b>8</b>	<b>under</b>	<b>2</b>	<b>under</b>	<b>393</b>	<b>389</b>	<b>4</b>	<b>under</b>
PAYMENT TO OTHER BODIES											
OTHER COMMITTEES OF THE AUTHORITY	427	0		0		0		0	0	0	
OTHER LOCAL AUTHORITIES	35	0		0		1	under	3	2	1	under
GRANTS TO VOLUNTARY ORGANISATIONS	23	0		0		0		12	15	(3)	over
PAYMENTS TO VOLUNTARY ORGANISATIONS	4,028	(12)	over	(13)	over	(11)	over	1,024	1,030	(6)	over
PAYMENTS TO OTHER BODIES	3,949	(3)	over	(5)	over	(232)	over	810	1,048	(238)	over
PRIVATE INDIVIDUALS - GENERAL	923	18	under	40	under	50	under	319	250	69	under
SOCIAL WORK - FOSTER PARENTS	5,482	(50)	over	(91)	over	(140)	over	2,049	2,246	(197)	over
SOCIAL WORK - FOSTER PARENTS DISCRETIONARY PAYMENTS	94	0		(1)	over	1	under	29	29	0	
SOCIAL WORK - ADOPTION ALLOWANCES	650	0		0		(35)	over	325	360	(35)	over
DIRECT PAYMENTS	7,805	0		(58)	over	(66)	over	3,169	3,235	(66)	over
<b>PAYMENT TO OTHER BODIES</b>	<b>23,416</b>	<b>(47)</b>	<b>over</b>	<b>(128)</b>	<b>over</b>	<b>(432)</b>	<b>over</b>	<b>7,740</b>	<b>8,215</b>	<b>(475)</b>	<b>over</b>
PAYMENT TO CONTRACTORS											
PAYMENT TO PRIVATE CONTRACTOR - DEFAULT	610	0		(1)	over	(1)	over	38	37	1	under
PAYMENT TO PRIVATE CONTRACTOR - LONG TERM CARE	48,348	(355)	over	(375)	over	(989)	over	17,612	19,545	(1,933)	over
PAYMENT TO PRIVATE CONTRACTOR - CET ALLOCATION - HOME CARE	25,767	(7)	over	(64)	over	(238)	over	5,737	6,001	(264)	over
PAYMENT TO PRIVATE CONTRACTOR - RESPIRE	2,256	0		(1)	over	(2)	over	438	440	(2)	over
PAYMENT TO PRIVATE CONTRACTOR - SUPPORTING PEOPLE COSTS	0	3	under	3	under	3	under	0	(3)	3	under
PAYMENT TO PRIVATE CONTRACTOR - DAY CARE	1,082	0		0		0		238	235	3	under
PAYMENT TO PRIVATE CONTRACTOR - HOME SUPPORT	18,245	0		(49)	over	(75)	over	4,142	4,211	(69)	over
PAYMENT TO PRIVATE CONTRACTOR - FREE PERSONAL NURSING CARE	6,191	1	under	7	under	10	under	1,553	1,553	0	
PAYMENT TO PRIVATE CONTRACTOR - DAY RELATED ACTIVITIES INCL RESIDENTIAL PLACEMENTS	2,412	2	under	(276)	over	(1,927)	over	625	2,774	(2,149)	over
PAYMENT TO EXTERNAL CONSULTANTS / PROFESSIONAL SERVICES	35	1	under	(11)	over	(10)	over	15	26	(11)	over
<b>PAYMENT TO CONTRACTORS</b>	<b>104,946</b>	<b>(355)</b>	<b>over</b>	<b>(768)</b>	<b>over</b>	<b>(3,229)</b>	<b>over</b>	<b>30,398</b>	<b>34,819</b>	<b>(4,421)</b>	<b>over</b>

South Lanarkshire Council

Social Work Resources - Total

Expenditure / Income Variance Trends 2021/2022

	REVISED ANNUAL BUDGET SLC 21/22 2	PERIOD 2 VARIANCE AMOUNT	Over/ Under	PERIOD 3 VARIANCE AMOUNT	Over/ Under	PERIOD 4 VARIANCE AMOUNT	Over/ Under	PERIOD 5 ESTIMATE TO DATE	PERIOD 5 ACTUAL TO DATE	PERIOD 5 VARIANCE AMOUNT	Over/ Under
TRANSFER PAYMENTS											
DIRECT ASSISTANCE TO PERSONS	3,043	(29)	over	(79)	over	(163)	over	1,246	1,500	(254)	over
SECTION PAYMENTS	82	5	under	8	under	10	under	26	12	14	under
<b>TRANSFER PAYMENTS</b>	<b>3,125</b>	<b>(24)</b>	<b>over</b>	<b>(71)</b>	<b>over</b>	<b>(153)</b>	<b>over</b>	<b>1,272</b>	<b>1,512</b>	<b>(240)</b>	<b>over</b>
FINANCING CHARGES											
LEASING CHARGES - FINANCE	2	0		0		0		1	0	1	under
I.T. EQUIPMENT LEASING-CONTRACT	335	7	under	10	under	2	under	29	26	3	under
<b>FINANCING CHARGES</b>	<b>337</b>	<b>7</b>	<b>under</b>	<b>10</b>	<b>under</b>	<b>2</b>	<b>under</b>	<b>30</b>	<b>26</b>	<b>4</b>	<b>under</b>
<b>TOTAL EXPENDITURE</b>	<b>241,960</b>	<b>(2,121)</b>	<b>over</b>	<b>(2,950)</b>	<b>over</b>	<b>(6,383)</b>	<b>over</b>	<b>73,677</b>	<b>81,832</b>	<b>(8,155)</b>	<b>over</b>
INCOME											
NON RELEVANT GOVERNMENT GRANT	(8,666)	0		2,587	over rec	1,608	over rec	(2,882)	(4,809)	1,927	over rec
RESOURCE TRANSFER INCOME FROM THE HEALTH BOARD	(24,108)	0		0		0		(6,027)	(6,027)	0	
CONTRIBUTIONS FROM OTHER BODIES	(482)	1	over rec	0		2	over rec	(234)	(237)	3	over rec
FEES AND CHARGES - GENERAL	(5,930)	1	over rec	(172)	under rec	(187)	under rec	(2,482)	(2,110)	(372)	under rec
FEES AND CHARGES - OTHER LOCAL AUTHORITIES	(1,002)	1	over rec	(26)	under rec	(142)	under rec	(319)	(112)	(207)	under rec
CHARGES TO HEALTH BOARDS	(24,963)	1,907	over rec	222	over rec	4,405	over rec	(168)	(5,960)	5,792	over rec
FEES AND CHARGES - DEPARTMENTS OF THE AUTHORITY	(396)	0		0		0		(15)	(15)	0	
RENTAL INCOME	(26)	0		0		0		(7)	(7)	0	
OTHER INCOME	(219)	17	over rec	40	over rec	47	over rec	(13)	(65)	52	over rec
REALLOCATION OF SUPPORT COSTS	(365)	0		0		0		0	0	0	
<b>INCOME</b>	<b>(66,157)</b>	<b>1,927</b>	<b>over rec</b>	<b>2,651</b>	<b>over rec</b>	<b>5,733</b>	<b>over rec</b>	<b>(12,147)</b>	<b>(19,342)</b>	<b>7,195</b>	<b>over rec</b>
<b>NET EXPENDITURE</b>	<b>175,803</b>	<b>(194)</b>	<b>over</b>	<b>(299)</b>	<b>over</b>	<b>(650)</b>	<b>over</b>	<b>61,530</b>	<b>62,490</b>	<b>(960)</b>	<b>over</b>