

# Report

Report to:	<b>Executive Committee</b>
Date of Meeting:	<b>3 March 2022</b>
Report by:	<b>Executive Director (Finance and Corporate Resources)</b>

Subject:	<b>Revenue Budget Monitoring for Period 11: 1 April to 28 January 2022 and Probable Outturn</b>
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## 1. Purpose of Report

1.1. The purpose of the report is to:

- ◆ advise the Committee on the overall financial position of the Council's General Fund Revenue Account and Housing Revenue Account for the period 1 April to 28 January 2022, and a projection for the year to 31 March 2022.

## 2. Recommendation(s)

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

- (1) that it be noted that, including Resources, Corporate Items and Council Tax, the Council's outturn underspend of £4.794 million (section 4.2), would be transferred to reserves to assist in managing COVID costs, as previously approved;
- (2) that the underspend position of £1.758 million on the General Fund Revenue Account as at 28 January 2022, after transfers to reserves (section 6.1), be noted; and
- (3) that the breakeven position on the Housing Revenue Account at 28 January 2022 and the forecast to 31 March 2022 of breakeven (section 7) be noted.

## 3. Background

3.1. This overview report will summarise the previously reported probable outturn position for the Council's General Fund to 31 March 2021 (section 4) and the COVID position included in the probable outturn position (section 5). The report will also provide the position on the General Fund Account including the COVID expenditure and income position for the current period 1 April 2020 to 28 January 2022 (section 6). Finally, the report will provide a probable outturn and the current period position on the Housing Revenue Account (section 7).

## 4. 2021/2022 General Services Probable Outturn

4.1. As reported previously, after taking into account all the approved Transfers to Reserves totalling £49.636 million, the outturn position is an underspend of £4.794 million. The position before and after Transfers to Reserves is shown in Appendices 1 and 2 respectively.

4.2. Full details of the approved transfers to reserves were included in the previous report and approved at the Executive Committee (2 February 2022) which approved that the £4.794 million underspend be transferred to reserves and carried forward to meet the cost of COVID recovery moving forward. No additional funding is anticipated from the Scottish Government in relation to COVID expenditure in 2022/2023, but the Council

will still have costs that will continue into that year. These monies will assist in managing the continuing costs into 2022/2023.

## **5. 2021/2022 General Services Probable Outturn – COVID-19**

- 5.1. The probable outturn exercise reported previously included a revised COVID Cost of Recovery (COR) position. The revised position shows costs of £16.752 million and non-specific funding of £32.352 million, resulting in an underspend of £15.600 million.
- 5.2. In addition, there is specific COVID funding that has not been utilised totalling £3.081 million. Both of these amounts, totalling £18.681 million are part of the £49.636 million (section 4.1) approved transfer to reserves to meet commitments in 2022/2023.

## **6. 2021/2022 General Services Monitoring Position**

- 6.1. **Financial Position as at 28 January 2022:** As at 28 January 2022, the position on the General Fund (including COVID spend and income), before transfers to reserves, is an underspend of £28.620 million (Appendix 1). Appendix 2 shows the position after the approved transfers to reserves, an underspend of £1.758 million, mainly as a result of an over recovery of Council Tax.
- 6.2. This position is in line with the forecast position for the General Fund (section 4).
- 6.3. **COVID Position as at 28 January 2022:** The total COVID net expenditure before funding as at 28 January 2022 is £25.277 million. These costs are partially offset by specific funding of £16.651 million, leaving costs of £8.626 million to be met from the non-specific funding. A summary of the current position is included in Appendix 3 with full details included in Appendix 4.
- 6.4. 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 11 in relation to the Social Work Mobilisation Plan is £14.746 million.

## **7. Housing Revenue Account Position**

- 7.1. As at 28 January 2022, Appendix 5 of the report shows a breakeven position against the phased budget on the Housing Revenue Account.
- 7.2. The forecast to 31 March 2022 on the Housing Revenue Account is a breakeven position.

## **8. Employee Implications**

- 8.1. None.

## **9. Financial Implications**

- 9.1. As detailed within this report.

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

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

## **11. Other Implications**

- 11.1. 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.

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

- 12.1. 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.
- 12.2. 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)**

9 February 2022

### **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 28 January 2022

### **Contact for Further Information**

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

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**SOUTH LANARKSHIRE COUNCIL**  
**Revenue Budget Monitoring Report (BEFORE Transfers)**  
**Period Ended 28 January 2022 (No.11)**

<u>Committee</u>	Annual Budget	Annual Forecast BEFORE Transfers	Annual Forecast Variance BEFORE Transfers	Budget Proportion to 28/01/22	Actual to Period 11 28/01/22	Variance to 28/01/22	
<b>Departments:</b>	<b>£m</b>	<b>£m</b>	<b>£m</b>	<b>£m</b>	<b>£m</b>	<b>£m</b>	
<b>Community and Enterprise Resources</b>	<b>120.695</b>	<b>125.438</b>	<b>(4.743)</b>	<b>93.072</b>	<b>96.620</b>	<b>(3.548)</b>	<b>over</b>
Facilities Streets, Waste and Grounds	70.979	70.741	0.238	54.224	53.855	0.369	under
Fleet, Environmental and Projects	(0.478)	0.481	(0.959)	(1.283)	(0.550)	(0.733)	over
Leisure and Culture Services	20.081	20.048	0.033	19.407	19.370	0.037	under
Planning and Economic Development	7.643	6.969	0.674	6.040	5.382	0.658	under
Roads	22.470	23.800	(1.330)	14.684	15.896	(1.212)	over
COVID-19	0.000	3.399	(3.399)	0.000	2.667	(2.667)	over
<b>Education Resources</b>	<b>376.279</b>	<b>371.012</b>	<b>5.267</b>	<b>291.285</b>	<b>286.420</b>	<b>4.865</b>	<b>under</b>
Education	364.376	357.170	7.206	282.272	276.179	6.093	under
COVID-19	11.903	13.842	(1.939)	9.013	10.241	(1.228)	over
<b>Finance and Corporate Resources</b>	<b>39.698</b>	<b>49.616</b>	<b>(9.918)</b>	<b>34.782</b>	<b>42.961</b>	<b>(8.179)</b>	<b>over</b>
Finance Services - Strategy	1.999	1.999	0.000	2.937	2.937	0.000	-
Finance Services - Transactions	15.856	15.722	0.134	10.790	10.705	0.085	under
Audit and Compliance Services	0.347	0.347	0.000	0.410	0.410	0.000	-
Information Technology Services	5.140	5.197	(0.057)	6.372	6.526	(0.154)	over
Communications and Strategy Services	2.489	2.624	(0.135)	2.277	2.375	(0.098)	over
Administration and Licensing Services	4.093	4.532	(0.439)	4.231	4.549	(0.318)	over
Personnel Services	9.774	9.260	0.514	7.765	7.376	0.389	under
COVID-19	0.000	9.935	(9.935)	0.000	8.083	(8.083)	over
<b>Housing and Technical Resources</b>	<b>16.724</b>	<b>17.453</b>	<b>(0.729)</b>	<b>12.772</b>	<b>13.455</b>	<b>(0.683)</b>	<b>over</b>
Housing Services	8.505	8.551	(0.046)	7.042	7.051	(0.009)	over
Property Services	7.757	7.422	0.335	5.417	5.408	0.009	under
COVID-19	0.462	1.480	(1.018)	0.313	0.996	(0.683)	over
<b>Social Work Resources</b>	<b>185.360</b>	<b>188.507</b>	<b>(3.147)</b>	<b>134.715</b>	<b>137.225</b>	<b>(2.510)</b>	<b>over</b>
Performance and Support Services	8.086	7.682	0.404	6.873	6.476	0.397	under
Children and Families	34.399	35.408	(1.009)	27.714	28.638	(0.924)	over
Adults and Older People	141.239	141.209	0.030	99.445	99.423	0.022	under
Justice and Substance Misuse	1.636	1.666	(0.030)	0.683	0.705	(0.022)	over
COVID-19	0.000	2.542	(2.542)	0.000	1.983	(1.983)	over
<b>Joint Boards</b>	<b>2.176</b>	<b>2.176</b>	<b>0.000</b>	<b>1.776</b>	<b>1.776</b>	<b>0.000</b>	<b>-</b>
	<b>740.932</b>	<b>754.202</b>	<b>(13.270)</b>	<b>568.402</b>	<b>578.457</b>	<b>(10.055)</b>	<b>over</b>

  

<u>Committee</u>	Annual Budget	Annual Forecast BEFORE Transfers	Annual Forecast Variance BEFORE Transfers	Budget Proportion to 28/01/22	Actual to Period 11 28/01/22	Variance to 28/01/22	
	<b>£m</b>	<b>£m</b>	<b>£m</b>	<b>£m</b>	<b>£m</b>	<b>£m</b>	
Service Departments Total	740.932	754.202	(13.270)	568.402	578.457	(10.055)	over
CFCR	1.695	1.695	0.000	0.000	0.000	0.000	-
Loan Charges	34.343	32.976	1.367	26.984	25.910	1.074	under
Corporate Items	7.896	3.180	4.716	0.095	0.095	0.000	-
Corporate Items - COVID-19	44.816	5.100	39.716	16.323	0.000	16.323	under
Corporate Items - 2022/2023 Strategy	13.550	0.000	13.550	13.550	0.000	13.550	under
Investments – T/f to Reserves	5.443	0.000	5.443	5.443	0.000	5.443	under
<b>Total Expenditure</b>	<b>848.675</b>	<b>797.153</b>	<b>51.522</b>	<b>630.797</b>	<b>604.462</b>	<b>26.335</b>	<b>under</b>
Council Tax	161.805	164.521	2.716	127.133	129.267	2.134	over rec
Less: Council Tax Reduction Scheme	(21.444)	(21.252)	0.192	(16.849)	(16.698)	0.151	under
Net Council Tax	140.361	143.269	2.908	110.284	112.569	2.285	over rec
General Revenue Grant	290.549	290.549	0.000	228.173	228.173	0.000	-
General Revenue Grant – COVID19	27.768	27.768	0.000	0.000	0.000	0.000	-
Non-Domestic Rates	319.312	319.312	0.000	250.888	250.888	0.000	-
Transfer from Reserves	70.685	70.685	0.000	70.685	70.685	0.000	-
<b>Total Income</b>	<b>848.675</b>	<b>851.583</b>	<b>2.908</b>	<b>660.030</b>	<b>662.315</b>	<b>2.285</b>	<b>over rec</b>
<b>Net Expenditure / (Income)</b>	<b>0.000</b>	<b>(54.430)</b>	<b>54.430</b>	<b>(29.233)</b>	<b>(57.853)</b>	<b>28.620</b>	<b>under</b>

**SOUTH LANARKSHIRE COUNCIL**  
**Revenue Budget Monitoring Report**  
**Period Ended 28 January 2022 (No.11)**

<u>Budget Category</u>	Annual Budget	Annual Forecast BEFORE Transfers	Annual Forecast Variance BEFORE Transfers	Budget Proportion To 28/01/22	Actual to Period 11 28/01/22	Variance to 28/01/22	
	£m	£m	£m	£m	£m	£m	
<b>Service Departments:</b>							
<b>Expenditure</b>							
Employee Cost	568.297	567.724	0.573	452.646	452.154	0.492	under
Property Costs	56.775	59.615	(2.840)	46.655	48.111	(1.456)	over
Supplies and Services	63.025	65.939	(2.914)	49.646	51.328	(1.682)	over
Transport Costs	42.690	43.611	(0.921)	33.369	34.290	(0.921)	over
Administration Costs	17.856	19.889	(2.033)	14.487	15.440	(0.953)	over
Payments to Other Bodies	110.153	112.507	(2.354)	83.419	85.997	(2.578)	over
Payments to Contractors	209.575	220.480	(10.905)	159.431	166.062	(6.631)	over
Transfer Payments	6.359	7.081	(0.722)	5.349	5.856	(0.507)	over
Housing Benefits	68.081	66.069	2.012	52.101	50.939	1.162	under
Financing Charges (controllable)	2.135	2.255	(0.120)	1.808	1.879	(0.071)	over
<b>Total</b>	<b>1,144.946</b>	<b>1,165.170</b>	<b>(20.224)</b>	<b>898.911</b>	<b>912.056</b>	<b>(13.145)</b>	<b>over</b>
Service Departments Total	1,144.946	1,165.170	(20.224)	898.911	912.056	(13.145)	over
CFCR	1.695	1.695	0.000	0.000	0.000	0.000	-
Loan Charges	34.343	32.976	1.367	26.984	25.910	1.074	under
Corporate Items	7.896	3.180	4.716	0.095	0.095	0.000	-
Corporate Items - COVID-19	44.816	5.100	39.716	16.323	0.000	16.323	under
Corporate Items - 22/23 Strategy	13.550	0.000	13.550	13.550	0.000	13.550	under
Investments – Transfer to Reserves	5.443	0.000	5.443	5.443	0.000	5.443	under
<b>Total Expenditure</b>	<b>1,252.689</b>	<b>1,208.121</b>	<b>44.568</b>	<b>961.306</b>	<b>938.061</b>	<b>23.245</b>	<b>under</b>
<b>Income</b>							
Housing Benefit Subsidy	64.158	61.266	(2.892)	54.140	51.867	(2.273)	under rec
Other Income	339.856	349.702	9.846	276.369	281.732	5.363	over rec
Council Tax (Net of Council Tax Reduction Scheme)	140.361	143.269	2.908	110.284	112.569	2.285	over rec
General Revenue Grant	290.549	290.549	0.000	228.173	228.173	0.000	-
General Revenue Grant - COVID-19	27.768	27.768	0.000	0.000	0.000	0.000	-
Non Domestic Rates	319.312	319.312	0.000	250.888	250.888	0.000	-
Transfer from Reserves	70.685	70.685	0.000	70.685	70.685	0.000	-
<b>Total Income</b>	<b>1,252.689</b>	<b>1,262.551</b>	<b>9.862</b>	<b>990.539</b>	<b>995.914</b>	<b>5.375</b>	<b>over rec</b>
<b>Net Expenditure / (Income)</b>	<b>0.000</b>	<b>(54.430)</b>	<b>54.430</b>	<b>(29.233)</b>	<b>(57.853)</b>	<b>28.620</b>	<b>under</b>

**SOUTH LANARKSHIRE COUNCIL**  
**Revenue Budget Monitoring Report (AFTER Transfers)**  
**Period Ended 28 January 2022 (No.11)**

<u>Committee</u>	Annual Budget	Annual Forecast AFTER Transfers	Annual Forecast Variance AFTER Transfers	Budget Proportion to 28/01/22	Actual to Period 11 28/01/22	Variance to 28/01/22	
Departments:	£m	£m	£m	£m	£m	£m	
<b>Community and Enterprise Resources</b>	<b>120.695</b>	<b>126.161</b>	<b>(5.466)</b>	<b>93.072</b>	<b>97.244</b>	<b>(4.172)</b>	<b>over</b>
Facilities Streets, Waste and Grounds	70.979	71.119	(0.140)	54.224	54.175	0.049	under
Fleet, Environmental and Projects	(0.478)	0.521	(0.999)	(1.283)	(0.516)	(0.767)	over
Leisure and Culture Services	20.081	20.048	0.033	19.407	19.370	0.037	under
Planning and Economic Development	7.643	7.274	0.369	6.040	5.652	0.388	under
Roads	22.470	23.800	(1.330)	14.684	15.896	(1.212)	over
COVID-19	0.000	3.399	(3.399)	0.000	2.667	(2.667)	over
<b>Education Resources</b>	<b>376.279</b>	<b>378.307</b>	<b>(2.028)</b>	<b>291.285</b>	<b>292.591</b>	<b>(1.306)</b>	<b>over</b>
Education	364.376	364.395	(0.019)	282.272	282.291	(0.019)	over
COVID-19	11.903	13.912	(2.009)	9.013	10.300	(1.287)	over
<b>Finance and Corporate Resources</b>	<b>39.698</b>	<b>49.729</b>	<b>(10.031)</b>	<b>34.782</b>	<b>42.961</b>	<b>(8.179)</b>	<b>over</b>
Finance Services - Strategy	1.999	1.999	0.000	2.937	2.937	0.000	-
Finance Services - Transactions	15.856	15.722	0.134	10.790	10.705	0.085	under
Audit and Compliance Services	0.347	0.347	0.000	0.410	0.410	0.000	-
Information Technology Services	5.140	5.197	(0.057)	6.372	6.526	(0.154)	Over
Communications and Strategy Services	2.489	2.624	(0.135)	2.277	2.375	(0.098)	over
Administration and Licensing Services	4.093	4.595	(0.502)	4.231	4.549	(0.318)	over
Personnel Services	9.774	9.310	0.464	7.765	7.376	0.389	under
COVID-19	0.000	9.935	(9.935)	0.000	8.083	(8.083)	over
<b>Housing and Technical Resources</b>	<b>16.724</b>	<b>17.742</b>	<b>(1.018)</b>	<b>12.772</b>	<b>13.455</b>	<b>(0.683)</b>	<b>over</b>
Housing Services	8.505	8.551	(0.046)	7.042	7.051	(0.009)	over
Property Services	7.757	7.711	0.046	5.417	5.408	0.009	under
COVID-19	0.462	1.480	(1.018)	0.313	0.996	(0.683)	over
<b>Social Work Resources</b>	<b>185.360</b>	<b>188.507</b>	<b>(3.147)</b>	<b>134.715</b>	<b>137.225</b>	<b>(2.510)</b>	<b>over</b>
Performance and Support Services	8.086	7.682	0.404	6.873	6.476	0.397	under
Children and Families	34.399	35.408	(1.009)	27.714	28.638	(0.924)	over
Adults and Older People	141.239	141.209	0.030	99.445	99.423	0.022	under
Justice and Substance Misuse	1.636	1.666	(0.030)	0.683	0.705	(0.022)	over
COVID-19	0.000	2.542	(2.542)	0.000	1.983	(1.983)	over
<b>Joint Boards</b>	<b>2.176</b>	<b>2.176</b>	<b>0.000</b>	<b>1.776</b>	<b>1.776</b>	<b>0.000</b>	<b>-</b>
	<b>740.932</b>	<b>762.622</b>	<b>(21.690)</b>	<b>568.402</b>	<b>585.252</b>	<b>(16.850)</b>	<b>over</b>

  

<u>Committee</u>	Annual Budget	Annual Forecast AFTER Transfers	Annual Forecast Variance AFTER Transfers	Budget Proportion to 28/01/22	Actual to Period 11 28/01/22	Variance to 28/01/22	
	£m	£m	£m	£m	£m	£m	
Service Departments Total	740.932	762.622	(21.690)	568.402	585.252	(16.850)	over
CFCR	1.695	1.695	0.000	0.000	0.000	0.000	-
Loan Charges	34.343	34.343	0.000	26.984	26.984	0.000	-
Corporate Items	7.896	5.425	2.471	0.095	0.095	0.000	-
Corporate Items - COVID-19	44.816	23.711	21.105	16.323	0.000	16.323	under
Corporate Items - 2020/2021 Strategy	13.550	13.550	0.000	13.550	13.550	0.000	-
Investments – T/f to Reserves	5.443	5.443	0.000	5.443	5.443	0.000	-
<b>Total Expenditure</b>	<b>848.675</b>	<b>846.789</b>	<b>1.886</b>	<b>630.797</b>	<b>631.324</b>	<b>(0.527)</b>	<b>over</b>
Council Tax	161.805	164.521	2.716	127.133	129.267	2.134	over rec
Less: Council Tax Reduction Scheme	(21.444)	(21.252)	0.192	(16.849)	(16.698)	0.151	under
Net Council Tax	140.361	143.269	2.908	110.284	112.569	2.285	over rec
General Revenue Grant	290.549	290.549	0.000	228.173	228.173	0.000	-
General Revenue Grant - COVID-19	27.768	27.768	0.000	0.000	0.000	0.000	-
Non-Domestic Rates	319.312	319.312	0.000	250.888	250.888	0.000	-
Transfer from Reserves	70.685	70.685	0.000	70.685	70.685	0.000	-
<b>Total Income</b>	<b>848.675</b>	<b>851.583</b>	<b>2.908</b>	<b>660.030</b>	<b>662.315</b>	<b>2.285</b>	<b>over rec</b>
<b>Net Expenditure / (Income)</b>	<b>0.000</b>	<b>(4.794)</b>	<b>4.794</b>	<b>(29.233)</b>	<b>(30.991)</b>	<b>1.758</b>	<b>under</b>

**SOUTH LANARKSHIRE COUNCIL**  
**Revenue Budget Monitoring Report**  
**Period Ended 28 January 2022 (No.11)**

<u>Budget Category</u>	Annual Budget	Annual Forecast AFTER Transfers	Annual Forecast Variance AFTER Transfers	Budget Proportion to 28/01/22	Actual to Period 11 28/01/22	Variance to 28/01/22	
	£m	£m	£m	£m	£m	£m	
<b>Service Departments:</b>							
<b>Expenditure</b>							
Employee Cost	564.292	566.066	(1.774)	452.646	454.097	(1.451)	over
Property Costs	56.572	59.554	(2.982)	46.655	48.170	(1.515)	over
Supplies and Services	63.159	70.439	(7.280)	49.646	55.035	(5.389)	over
Transport Costs	42.682	43.608	(0.926)	33.369	34.290	(0.921)	over
Administration Costs	17.299	19.445	(2.146)	14.487	15.515	(1.028)	over
Payments to Other Bodies	105.559	109.115	(3.556)	83.419	86.792	(3.373)	over
Payments to Contractors	208.857	219.891	(11.034)	159.431	166.083	(6.652)	over
Transfer Payments	5.836	5.658	0.178	5.349	5.856	(0.507)	over
Housing Benefits	68.542	67.430	1.112	52.101	50.939	1.162	under
Financing Charges (controllable)	2.018	2.138	(0.120)	1.808	1.879	(0.071)	over
<b>Total</b>	<b>1,134.816</b>	<b>1,163.344</b>	<b>(28.528)</b>	<b>898.911</b>	<b>918.656</b>	<b>(19.745)</b>	<b>over</b>
Service Departments Total	1,134.816	1,163.344	(28.528)	898.911	918.656	(19.745)	over
CFCR	1.695	1.695	0.000	0.000	0.000	0.000	-
Loan Charges	34.343	34.343	0.000	26.984	26.984	0.000	-
Corporate Items	13.200	10.729	2.471	0.095	0.095	0.000	-
Corporate Items - COVID-19	44.816	23.711	21.105	16.323	0.000	16.323	under
Corporate Items - 22/23 Strategy	13.550	13.550	0.000	13.550	13.550	0.000	-
Investments – Transfer to Reserves	5.443	5.443	0.000	5.443	5.443	0.000	-
<b>Total Expenditure</b>	<b>1,247.863</b>	<b>1,252.815</b>	<b>(4.952)</b>	<b>961.306</b>	<b>964.728</b>	<b>(3.422)</b>	<b>over</b>
<b>Income</b>							
Housing Benefit Subsidy	64.158	61.266	(2.892)	54.140	51.867	(2.273)	under rec
Other Income	333.849	343.579	9.730	276.369	281.537	5.168	over rec
Council Tax (Net of Council Tax Reduction Scheme)	140.361	143.269	2.908	110.284	112.569	2.285	over rec
General Revenue Grant	291.730	291.730	0.000	228.173	228.173	0.000	-
General Revenue Grant - COVID-19	27.768	27.768	0.000	0.000	0.000	0.000	-
Non Domestic Rates	319.312	319.312	0.000	250.888	250.888	0.000	-
Transfer from Reserves	70.685	70.685	0.000	70.685	70.685	0.000	-
<b>Total Income</b>	<b>1,247.863</b>	<b>1,257.609</b>	<b>9.746</b>	<b>990.539</b>	<b>995.719</b>	<b>5.180</b>	<b>over rec</b>
<b>Net Expenditure / (Income)</b>	<b>0.000</b>	<b>(4.794)</b>	<b>4.794</b>	<b>(29.233)</b>	<b>(30.991)</b>	<b>1.758</b>	<b>under</b>

<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>	3.386	1.879	0.817	1.018	2.350	<b>9.450</b>
<b>Lost Income</b>	2.605	0.079	0.096	-	-	<b>2.780</b>
<b>Total Costs</b>	<b>5.991</b>	<b>1.958</b>	<b>0.913</b>	<b>1.018</b>	<b>2.350</b>	<b>12.230</b>
<b>Less: Spend Not Made</b>	(0.518)	(0.060)	-	-	-	<b>(0.578)</b>
<b>Net Cost to the Council in 2021/2022</b>	<b>5.473</b>	<b>1.898</b>	<b>0.913</b>	<b>1.018</b>	<b>2.350</b>	<b>11.652</b>
Add: SLLC						<b>3.900</b>
Add: Property Services for capital						<b>1.200</b>
<b>Total Costs</b>						<b>16.752</b>

<b>Funding available</b>						<b>£m</b>
Reserves – carried forward (non-specific)						(15.955)
Revised New Funding as at P10						(16.397)
<b>Total funding available</b>						<b>(32.352)</b>

<b>Summary Position</b>						<b>£m</b>
Total Costs						16.752
Total Non-Specific Funding Available						(32.352)
<b>Net Position</b>						<b>(15.600)</b>
Proposed Transfer to Reserves						15.600
<b>Revised Net Position</b>						<b>-</b>



**COVID Expenditure****Summary**

<b>Cost of COVID 2021/2022 (to 28 January 2022)</b>	<b>Costs Incurred</b>	<b>Lost Income</b>	<b>Less: Spend Not Made</b>	<b>Total Costs</b>	<b>Movement from P10</b>
	<b>£m</b>	<b>£m</b>	<b>£m</b>	<b>£m</b>	
Community and Enterprise	2.667	2.032	(0.527)	<b>4.172</b>	<b>0.253</b>
Education	10.241	0.079	(0.060)	<b>10.260</b>	<b>0.961</b>
Finance and Corporate	8.083	0.096	0.000	<b>8.179</b>	<b>0.105</b>
Housing and Technical	0.683	0.000	0.000	<b>0.683</b>	<b>0.039</b>
Social Work	1.983	0.000	0.000	<b>1.983</b>	<b>0.060</b>
<b>Net Resource Expenditure in 2021/2022</b>	<b>23.657</b>	<b>2.207</b>	<b>(0.587)</b>	<b>25.277</b>	<b>1.418</b>
<b>Education</b>				<b>(8.954)</b>	<b>(0.806)</b>
<b>Corporate Items</b>				<b>(7.697)</b>	<b>(0.091)</b>
<b>Total Specific Funding Utilised</b>				<b>(16.651)</b>	<b>(0.897)</b>
<b>Net Cost to be funded from Non-Specific Funding</b>				<b>8.626</b>	<b>0.521</b>

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

<b>Service</b>	<b>Description of Cost</b>	<b>Value £m</b>	<b>Movem't from P10</b>
<b>Community and Enterprise Resources</b>			
FWG/Fleet & Environmental	Staffing costs supporting COVID response	0.576	0.050
FWG/Fleet & Environmental/Roads	Cleaning, janitorial and utilities costs	0.091	0.001
FWG	Carlisle Civic Amenity Site - Compactor Installation	0.070	0.001
FWG/Fleet & Environmental/Roads	Materials and PPE	0.094	0.011
FWG/Roads	Fleet costs including fuel supporting COVID19 response	0.335	0.015
All Services	Telephones / Stationery / IT Costs	0.019	-
FWG	Increase in domestic waste tonnage	1.460	0.050
FWG	Webcast system and live webcasts	0.022	0.002
<b>Education Resources</b>			
Schools	Additional Staffing (General)	0.004	0.001
Schools	Additional Teachers (Apr to Aug)	1.538	-
Support Services	Additional Support Assistants (Apr to Aug)	0.107	-
Schools	Additional Teachers (Aug to Jan)	3.818	0.689
Support Services	Additional Support Assistants (Aug to Jan)	0.137	0.024
Support Services	Additional Support Assistants - Literacy/Numeracy (Aug to Jan)	0.080	0.013
Support Services	Additional Support Assistants – Lateral Flow Testing	0.228	0.007
Schools	Study Support	0.804	-
Schools	Digital Inclusion - Investment	0.220	0.093
Schools	Pathfinder Initiative	0.142	-
Schools / ELC	Additional Cleaning	1.392	0.054
Schools / ELC	Facilities Orders (Hand sanitisers / soap dispensers / bins / wipes / hand towels)	0.368	0.035
Schools / ELC	Utilities - Additional Ventilation	0.509	0.103

Service	Description of Cost	Value £m	Movem't from P10
Schools	Central Orders and Social Work Recharges (gloves / wipes / aprons / visors / masks / face coverings)	0.107	0.017
Schools	Digital Inclusion	0.006	(0.133)
Schools	School Clothing Programme	0.050	-
Schools	Digital Inclusion (Financial Insecurity)	0.050	0.050
Schools	Test and Trace Administration	0.019	0.001
Inclusion	Inclusive Education - Independent COVID places	0.655	-
Schools	CO2 Monitors	0.007	0.007
<b>Finance and Corporate Resources</b>			
Personnel Services	Foodbank expenditure	0.151	0.007
Finance (Transactions)	Self Isolation Payments	0.073	0.019
Finance (Transactions)	£100 Spring Hardship Payments	0.046	-
Finance (Transactions)	Free School Meals – Easter / Holidays	0.014	-
Finance (Transactions)	Family Pandemic Payments	0.984	-
Finance (Transactions)	Low Income Pandemic Payments	4.435	-
Finance (Transactions) / IT	Staff Supporting COVID	0.500	0.065
Finance (Transactions)	Telephones / Paypoint / SMS Messages / Support Costs	0.084	0.008
Finance (Transactions)	Benefits in relation to temporary accommodation	0.088	-
Personnel Services	Support to Third Sector Organisations and Tenants	0.460	-
Finance (Transactions)	Assistance to individuals in temporary accommodation	0.031	-
Finance (Transactions)	Winter Support Payments	1.217	0.003
<b>Housing and Technical Resources</b>			
Housing and Property Services	Homelessness accommodation and property related costs	0.683	0.039
<b>Social Work Resources</b>			
Children and Families	External and residential placements within Children and Family services.	1.866	0.053
Children and Families	Payments to support service users experiencing hardship and to prevent children going into care	0.117	0.007
<b>Total Additional Costs as at Period 11</b>		<b>23.657</b>	<b>1.292</b>

#### Lost Income:

Service	Description of Lost Income	Value £m	Movem't from P10
<b>Community and Enterprise Resources</b>			
Facilities, Waste and Grounds	Reduced school meals and coffee shop income	0.814	0.051
Facilities, Waste and Grounds	Care of Gardens	0.064	-
Fleet, Environmental and Projects	Reduced income from taxi inspections.	0.032	-
Roads	Reduced Parking income	1.122	0.102
<b>Education Resources</b>			
Instrumental Music Services	Reduced income from Music Tuition fees	0.059	-
Support Services	Privileged Transport / Playgroups	0.020	-
<b>Finance and Corporate</b>			
Licensing and Registration	Birth and death registration	0.096	0.003
<b>Total Lost Income as at Period 11</b>		<b>2.207</b>	<b>0.156</b>

## Unspent Budget

Service	Description of Lost Income	Value £m	Movem't from P10
<b>Community and Enterprise Resources</b>			
Facilities, Waste and Grounds	Reduced expenditure on food purchases	(0.457)	(0.015)
Facilities, Waste and Grounds	Vaccination Centre Let Income	(0.050)	(0.015)
Leisure	Firework Event	(0.020)	-
<b>Education Resources</b>			
Facilities, Waste and Grounds	Breakfast Clubs	(0.060)	-
<b>Unspent Budget as at Period 11</b>		<b>(0.587)</b>	<b>(0.030)</b>

<b>Net Cost of COVID-19 as at Period 11</b>	<b>25.277</b>	<b>1.418</b>
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## Specific Funding

Service		Value £m	Movem't from P10
<b>Education Resources</b>			
Education (t/f from reserves)	Education Recovery Teachers / Support	(3.358)	-
Education (t/f from reserves)	Loss of Learning Support	(0.531)	-
Education (21/22 - Investments)	Education – Recovery Investments	(2.243)	(0.713)
Education (t/f from reserves)	Logistics	(2.095)	(0.113)
Education (t/f from reserves)	Staff/Digital Inclusion/Home Learning	(0.711)	0.027
Education (t/f from reserves)	Digital Inclusion	(0.009)	-
Education - new	CO2 Monitors	(0.007)	(0.007)
<b>Corporate Items</b>			
Corporate Items (new)	Family Pandemic Payments	(0.984)	-
Corporate Items (new)	Low Income Pandemic Payments	(4.435)	-
Corporate Items (new)	Winter Support (Tackling Financial Insecurities)	(1.217)	(0.003)
Corporate Items (T/f from reserves)	Financial Insecurities and Flexible Fund	(1.061)	(0.088)
<b>Specific Funding Utilised as at Period 11</b>		<b>(16.651)</b>	<b>(0.897)</b>

**SOUTH LANARKSHIRE COUNCIL**  
**Revenue Budget Monitoring Report**  
**Period Ended 28 January 2022 (No.11)**  
**Housing Revenue Account**

	Annual Budget	Forecast for Year	Annual Forecast Variance	Budget Proportion to 28/01/22	Actual to Period 11 28/01/22	Variance to 28/01/22		%	Note
	£m	£m	£m	£m	£m	£m			
Employee Costs	14.090	13.842	0.248	11.390	11.329	0.061	under	0.5%	1
Property Costs	46.061	46.666	(0.605)	40.082	40.476	(0.394)	over	(1.0%)	2
Supplies & Services	0.879	0.841	0.038	0.502	0.467	0.035	under	7.0%	
Transport & Plant	0.195	0.167	0.028	0.107	0.103	0.004	under	3.7%	
Administration Costs	5.645	5.633	0.012	0.417	0.369	0.048	under	11.5%	
Payments to Other Bodies	3.076	3.113	(0.037)	1.674	1.695	(0.021)	over	(1.3%)	
Payments to Contractors	0.100	0.097	0.003	0.078	0.084	(0.006)	over	(7.7%)	
Transfer Payments	0.000	0.000	0.000	0.000	0.000	0.000	-	0.0%	
Financing Charges	19.637	19.662	(0.025)	19.704	19.729	(0.025)	over	(0.1%)	
Total Controllable Expenditure	89.683	90.021	(0.338)	73.954	74.252	(0.298)	over	(0.4%)	
Total Controllable Income	(106.485)	(106.823)	0.338	(82.284)	(82.353)	0.069	over rec	0.1%	
Transfer to/(from) Balance Sheet	0.971	0.971	0.000	0.822	0.593	0.229	under	27.9%	3
Net Controllable Expenditure	(15.831)	(15.831)	0.000	(7.508)	(7.508)	0.000	-	0.0%	
Add: Non Controllable Budgets									
Financing Charges	15.831	15.831	0.000	0.000	0.000	0.000	-	0.0%	
Total Budget	0.000	0.000	0.000	(7.508)	(7.508)	0.000	-	0.0%	

**Variance Explanations**

**1. Employee Costs**

This underspend reflects higher than anticipated staff turnover within the Service, partially offset by the additional costs of the agreed pay award.

**2. Property Costs**

This overspend reflects demand in relation to repairs and grounds maintenance.

**3. Transfer to / (from) Balance Sheet**

The net overspend across expenditure has resulted in a lower transfer to reserves being anticipated to date.