



Council Offices, Almada Street
Hamilton, ML3 0AA

Wednesday, 10 February 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, 18 February 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 21 January 2021 submitted for approval as a correct record. (Copy attached)

Item(s) for Monitoring

- 3a **Capital Budget Monitoring 2020/2021 - General Fund Capital Programme** 7 - 26
A report dated 2 February 2021 by the Executive Director (Finance and Corporate Resources). (Copy attached)
- 3b **Capital Budget Monitoring 2020/2021 - Housing Capital Programme** 27 - 32
A report dated 2 February 2021 by the Executive Director (Finance and Corporate Resources). (Copy attached)
- 4 **Revenue Budget Monitoring 2020/2021** 33 - 52
A report dated 10 February 2021 by the Executive Director (Finance and Corporate Resources). (Copy attached)
- 5 **Revenue Budget Monitoring 2020/2021 - Detailed Resource Analysis** 53 - 138
A report dated 10 February 2021 by the Executive Director (Finance and Corporate Resources). (Copy attached)

Urgent Business

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

For further information, please contact:-

Clerk Name: Carol Lyon

Clerk Telephone: 01698 455652

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

FINANCIAL RESOURCES SCRUTINY FORUM

2

Minutes of meeting held via Microsoft Teams on 21 January 2021

Chair:

Councillor Monique McAdams

Councillors Present:

Councillor Walter Brogan, Councillor Grant Ferguson, Councillor Eric Holford, Councillor Martin Lennon, Councillor Jared Wark

Councillors' Apologies:

Councillor Archie Buchanan, Councillor Janine Calikes, Councillor Mary Donnelly

Attending:

Finance and Corporate Resources

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

Housing and Technical Resources

D Craig, Property Manager (Commercial)

1 Declaration of Interests

No interests were declared.

2 Minutes of Previous Meeting

The minutes of the meeting of the Financial Resources Scrutiny Forum held on 26 November 2020 were submitted for approval as a correct record.

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

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

A report dated 5 January 2021 by the Executive Director (Finance and Corporate Resources) was submitted on the position of the General Fund Capital Programme 2020/2021 at 6 November 2020 (Period 8).

The revised programme for the General Fund Capital Programme for 2020/2021 totalled £83.433 million, as detailed in Appendix B to the report. The revised programme consisted of the base budget plus carry forward projects, previously approved adjustments and adjustments to the programme, which totalled a net decrease of £1.657 million, as detailed in Appendix A to the report, which had been agreed at Executive Committee on 16 December 2020.

The £1.657 million decrease included an amount of estimated project spend moved from 2020/2021 into 2021/2022. This was not as significant a value as at this point in previous years, as an exercise had been undertaken to review the impact of the programme due to COVID-19. That exercise was now 8 to 10 weeks old and it had become apparent that there was a second wave of movement due to the pandemic which had impacted on spend anticipated between now and the end of the financial year. This position would continue to be monitored over the coming months.

At 6 November 2020, £29.242 million had been spent and actual funding received to 6 November 2020 was £56.632 million, as detailed in Appendix D to the report.

The physical progress achieved with the General Fund Capital Programme 2020/2021 at 6 November 2020 was detailed in Appendices E to G of the report.

The Forum decided: that the position as at 6 November 2020 be noted.

[Reference: Minutes of 26 November 2020 (Paragraph 3a) and Minutes of the Executive Committee of 16 December 2020 (Paragraph 3)]

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

A report dated 5 January 2021 by the Executive Director (Finance and Corporate Resources) was submitted on the position of the Housing Capital Programme 2020/2021 at 6 November 2020 (Period 8).

The revised Housing Capital Programme for 2020/2021 totalled £48.172 million, spend to 6 November 2020 totalled £19.797 million and actual funding received was £19.797 million, as detailed in Appendix A to the report.

The physical progress achieved with the Housing Capital Programme 2020/2021 at 6 November 2020 was detailed in Appendix B to the report.

Councillor McAdams requested details on what was included in the East Kilbride Package 98 Project. Officers agreed to obtain this information and feedback to Councillor McAdams.

The Forum decided: that the position as at 6 November 2020 (Period 8) be noted.

[Reference: Minutes of 26 November 2020 (Paragraph 3b) and Minutes of the Executive Committee of 16 December 2020 (Paragraph 3)]

4 Revenue Budget Monitoring – 2020/2021

A report dated 16 December 2020 by the Executive Director (Finance and Corporate Resources) was submitted:-

- ◆ detailing the expenditure and income for the Revenue Budget to 6 November 2020
- ◆ detailing the expenditure and income position for the Housing Revenue Account (HRA) to 6 November 2020
- ◆ providing an update on the 2020/2021 Revenue Budget for the General Fund, taking account of the financial implications of the coronavirus pandemic

The figures showed an underspend of £2.980 million on the General Fund Revenue Account, after COVID-19 spend and funding, and a breakeven position on the Housing Revenue Account. The forecast to 31 March 2021 on the Housing Revenue Account was a breakeven position.

Details of the COVID-19 pressures across Resources were included in Appendix 1 to the report. Details were also provided on the Council's predicted COVID-19 net spend of £4.657 million for 2020/2021, taking account of additional grant funding and other savings.

The total Food Fund, Hardship Fund and Consequential funding used to 6 November 2020 was £14.438 million, which equated to 63.5% of the total funding confirmed to date and included £0.751 million of funding used in 2019/2020.

Despite investment in the Children and Families Service, there continued to be financial pressures which were mainly due to additional external residential placements made in the early part of the year. The overspend at 6 November 2020 (Period 8) was £0.151 million, a decrease of £0.079 million since the previous period. Work was ongoing with the Service to reduce the overspend further, however, the projections of costs for the year were increasing due to additional placements required.

Financial pressures were also evident within the Adults and Older People's Service in relation to increasing costs within the Home Care Service. Work was ongoing to identify actions to manage and reduce this financial pressure, which was estimated at £0.8 million, however, there might be further demands and pressures experienced over the winter period. Such costs would be included in the Mobilisation Plan if not funded from the Winter Planning funding provided by the Scottish Government. There had been discussions with the Integrated Joint Board (IJB) Chief Financial Officer on various recovery plan solutions which would cover the current predicted shortfall in the budget.

The Forum decided:

- (1) that the net underspend of £2.980 million on the General Fund Revenue Account at 6 November 2020 be noted;
- (2) that the breakeven position on the Housing Revenue Account at 6 November 2020 and the forecast to 31 March 2021 of a breakeven position be noted;
- (3) that the total net expenditure and lost income of £14.438 million in relation to COVID-19, offset by Government Grant included in the Council's position as at 6 November 2020, be noted;
- (4) that the pressures experienced in Children and Families' and Adult and Older People's Services be noted; and
- (5) that the Council's predicted spend in relation to COVID-19 of £4.657 million for 2020/2021 be noted.

[Reference: Minutes of 26 November 2020 (Paragraph 4)]

5 Revenue Budget Monitoring 2020/2021 – Detailed Resource Analysis

A report dated 16 December 2020 by the Executive Director (Finance and Corporate Resources) was submitted comparing actual expenditure against budgeted expenditure for the period ending 6 November 2020 (Period 8).

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 6 November 2020 (Period 8)
- ♦ details of the most significant variances within Resources and the Housing Revenue Account across subjective headings and across Services as at 6 November 2020 (Period 8)
- ♦ a line by line trend analysis of the total Resources' expenditure and income across subjective headings as at 6 November 2020 (Period 8)

The Forum decided: that the position as at 6 November 2020 (Period 8) be noted.

[Reference: Minutes of 26 November 2020 (Paragraph 5)]

6 Urgent Business

There were no items of urgent business.



Report

3a

Report to:	Financial Resources Scrutiny Forum
Date of Meeting:	18 February 2021
Report by:	Executive Director (Finance and Corporate Resources)

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

1.1. The purpose of the report is to:-

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

2. Recommendation(s)

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

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

3. Background

- 3.1. The Capital reports attached provide detail on the position as at 1 January 2021 from both a financial and physical perspective.
- 3.2. Appendices A to E show the financial position of the General Fund Capital Programme, with the physical progress detailed in Appendices F to H – as they are split into Build, Non Build and Roads.

4. Employee Implications

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

5. Financial Implications

- 5.1. **2020/21 Budget:** The revised programme for the General Fund is £80.648 million as shown in Appendix B. The revised programme consists of the base budget plus carry forward projects, previously approved adjustments and adjustments to the programme totalling an increase of £0.627, as detailed in Appendix A, which were agreed by the Executive Committee on 10 February 2021.
- 5.2. In addition, this revised programme of £80.648 million includes accounting adjustments to the programme totalling a net decrease of £3.412 million. This is explained in sections 5.3 and 5.4 below.
- 5.3. **Accounting Requirements:** Following a review of the 2020/21 Capital Programme, it has been identified that to comply with accounting rules, some of the expenditure projects should be reported through the revenue budget as they cannot be classed as capital works. Therefore, budget of £4.112 million has been transferred to

Resources' Revenue budgets, along with the relevant funding. The expenditure projects are detailed below.

- Planned Asset Management (£3.000 million)
- Private Housing Scheme of Assistance project (£0.750 million)
- Digital Transformation - Licences (£0.362 million)

- 5.4. Conversely, expenditure in relation to Education Information Communication Technology (ICT) is currently funded through the Education Resources Revenue Budget, but on examination, the nature of the spend would more appropriately sit as part of the Capital Programme. Therefore, budget totalling £0.700 million has been transferred to Capital. As with Planned Maintenance, the total overall budget for Education ICT across capital and revenue remains unchanged.
- 5.5. Taking account of these movements (sections 5.3 and 5.4), along with the adjustments in Appendix A, results in a revised budget of £80.648 million. This includes budget for Covid-19 of £7.891 million. The programme spend and funding for the General Fund is summarised in Appendices B and D. Total funding of £80.648 million is available this financial year.
- 5.6. **2020/21 Outturn:** Work has been ongoing to clarify the predicted spend position for the General Services Capital Programme for this financial year and this has been broken down into two specific elements. The costs associated with Covid-19 are detailed in sections 5.7 and 5.8, with the Resource position (excluding the costs of Covid-19) detailed in sections 5.9 to 5.11. In summary, excluding the cost of Covid, there is an expected Resource underspend of £5.7 million, linked to the anticipated timing of project spend.
- 5.7. **Covid Costs:** The capital programme currently includes an element of budget for capital costs associated with Covid-19, estimated at £7.891 million. Current estimates are anticipated at £6.6 million and include £4.6 million of costs from Property Services (overheads which will be allocated against individual projects before the end of the financial year), £1.4 million of contractor claim costs in relation to Greenhills Road within Community and Enterprise Resources and £0.6 million relating to a number of Education projects.
- 5.8. As a result, there is currently £1.291 million of budget available to support further Covid-19 costs, should they materialise. Depending on how the revenue position progresses towards the end of the financial year, and how the Council chooses to use the Fiscal Flexibilities available, a change to the approach may be considered which would be to use Revenue funding instead of Capital to cover these additional capital costs. This would reduce the burden on the Council's Capital programme. This will continue to be monitored.
- 5.9. **Resources' Position:** Removing the budget and costs associated with Covid-19, the current estimates from Housing and Technical Resources suggest an outturn of £67 million. Against the budget of £72.757 million (excluding the budget of £7.891million for Covid-19 per section 5.7), this outturn means an underspend across Resources of £5.7 million and relates mainly to projects within Community and Enterprise Resources (£2.4 million), Education Resources (£1.3 million), Housing and Technical resources (£1.4 million), Finance and Corporate Resources (£0.4 million) and Social Work Resources (£0.2 million).
- 5.10. The majority of the variance is due to the timing of spend, resulting in budget required in 2021/22 rather than 2020/21. The progression of a number of projects

has been impacted by the ongoing lockdowns due to Covid-19. These underspends have been partially offset by a few project overspends predicted this financial year. Again, this is a timing issue only with funding for the overall spend on these projects already identified.

- 5.11. In addition, £0.300m relates to savings achieved on works completed within the Roads Investment Programme this financial year. The Executive Committee, on the 10 February 2021, is asked to approve that this will carry forward into 2021/22 to allow additional works to be carried out.
- 5.12. A list of the main projects which are responsible for the underspend of £5.7 million and which will now complete in 2021/22 is included in Appendix E, along with their anticipated completion dates.
- 5.13. **Period 10 Position:** Spend to the 1 January 2021 is £40.066 million and this is broken down across Services in Appendix C. Actual funding received to 1 January 2021 is £62.443 million as detailed in Appendix D.
- 5.14. Appendices F to H advise on the related physical progress of the General Fund Capital Programme for 2020/21 and these are split across three elements: Build; Non-Build and Roads.

6. Climate Change, Sustainability and Environmental Implications

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

7. Other Implications

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

8. Equality Impact Assessment and Consultation Arrangements

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

Paul Manning

Executive Director (Finance and Corporate Resources)

2 February 2021

Link(s) to Council Values/Ambitions/Objectives

- Accountable, Effective and Efficient and Transparent

Previous References

- Executive Committee, 10 February 2021

List of Background Papers

- Capital Ledger prints to 1 January 2021

Contact for Further Information

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

Jackie Taylor, Head of Finance (Strategy)

Ext: 5637 (Tel: 01698 455637)

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

Adjustments approved by Executive Committee on 10 February 2021**Education Resources****Acquisition of Our Lady Of Lourdes Primary School Building**

The Education Resources Committee (19 January 2021), approved the acquisition of the accommodation at Our Lady of Lourdes Primary School, East Kilbride in advance of the existing lease term ending in January 2024. The purchase price agreed is £0.627m.	£0.627m
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Approval is now sought to increase the 2020/21 Capital Programme by £0.627m which would be funded by borrowing. Following the purchase, there would be no requirement for the Council to pay the annual lease costs. The budget for these lease costs (£0.059m) would be used to repay the annual borrowing costs.

Minor Adjustments	£0.000m
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TOTAL ADJUSTMENTS	£0.627m
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SOUTH LANARKSHIRE COUNCIL
CAPITAL EXPENDITURE 2020/21
GENERAL FUND PROGRAMME
FOR PERIOD 1 APRIL 2020 TO 1 JANUARY 2021

APPENDIX B

	£m
Total Budget	83.433
Transfers to Revenue	(4.112)
Transfers from Revenue	0.700
Proposed Adjustments – Periods 9 & 10	0.627
Total Revised Budget	80.648

<u>Resource</u>	<u>2020/21 Budget</u>	<u>Period 9&10 Proposed Adjustments</u>	<u>Revised 2020/21 Budget</u>
	<u>£m</u>	<u>£m</u>	<u>£m</u>
Community & Enterprise	37.622	-	37.622
Education	23.153	1.327	24.480
Finance & Corporate	3.644	(0.362)	3.282
Housing & Technical	10.279	(3.750)	6.529
Social Work	0.844	-	0.844
Total Resources Capital Programme	75.542	(2.785)	72.757
Additional Costs	7.091	-	7.091
Housing and Technical Resources – Additional Overheads	0.800	-	0.800
TOTAL CAPITAL PROGRAMME	83.433	(2.785)	80.648

APPENDIX C

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

<u>Resource Name</u>	<u>Annual Budget £000</u>	<u>2018/19 C/F £000</u>	<u>Previous Slippage /Adjs £000</u>	<u>Total Original Budget £000</u>	<u>2020/21 Adjs £000</u>	<u>2020/21 Slippage £000</u>	<u>Total Budget £000</u>	<u>Estimate to Date £000</u>	<u>Actual £000</u>
<u>Community & Enterprise</u>									
Facs/Waste/Grounds	3,885	1,366	(3,648)	1,603	495	(266)	1,832	319	314
Fleet & Environmental	-	36	-	36	90	-	126	33	33
Planning & Economic Development	13,061	(835)	(7,283)	4,943	1,902	-	6,845	1,268	1,287
Roads	26,014	4,673	(1,868)	28,819	-	-	28,819	15,677	15,715
Resource Total	42,960	5,240	(12,799)	35,401	2,487	(266)	37,622	17,297	17,349
<u>Education</u>									
Primary Schools Modernisation	120	468	(171)	417	-	-	417	159	159
ICT Developments	3,680	924	(1,104)	3,500	1,953	-	5,453	1,672	1,801
1,140 Hours	18,350	2,263	(7,734)	12,879	425	-	13,304	10,311	11,370
Other	7,906	1,289	(4,538)	4,657	649	-	5,306	2,098	2,166
Resource Total	30,056	4,944	(13,547)	21,453	3,027	-	24,480	14,240	15,496
<u>Finance & Corporate</u>									
IT Services	5,036	213	(500)	4,749	(362)	(1,105)	3,282	1,215	1,227
Resource Total	5,036	213	(500)	4,749	(362)	(1,105)	3,282	1,215	1,227
<u>Housing and Technical</u>									
Office Accom	8,489	2,308	(1,128)	9,669	(2,867)	(1,042)	5,760	1,185	884
Private Housing Scheme of Assistance	1,000	-	(250)	750	(750)	-	-	-	-
Other Housing	-	670	(424)	246	523	-	769	437	549
Resource Total	9,489	2,978	(1,802)	10,665	(3,094)	(1,042)	6,529	1,622	1,433
<u>Social Work</u>									
Care Facilities	3,251	2,166	(4,673)	744	-	-	744	35	27
Other	400	-	(300)	100	-	-	100	-	-
Resource Total	3,651	2,166	(4,973)	844	-	-	844	35	27
Additional Costs / Overheads	-	-	7,891	7,891	-	-	7,891	4,534	4,534
Overall Total	91,192	15,541	(25,730)	81,003	2,058	(2,413)	80,648	38,943	40,066

APPENDIX D

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

	<u>2020/21</u> <u>Original</u> <u>Budget</u> <u>(inc C/F)</u>	<u>2020/21</u> <u>Revised</u> <u>Budget</u>	<u>2020/21</u> <u>Actual to</u> <u>01/01/21</u>
Expenditure	£m	£m	£m
General Fund Programme	81.003	80.648	40.066
Income			
	£m	£m	£m
Prudential Borrowing	27.782	24.417	24.417
Developers Contributions	7.021	3.695	3.374
Partners (Including SPT, Sustrans, Blantyre Construction Ltd, Transport Scotland, and Renewable Energy Fund)	5.291	4.550	0.503
Scottish Government:			
- Capital Grant	21.373	21.373	16.030
- Cycling, Walking and Safer Streets	1.497	1.497	-
- Vacant and Derelict Land	1.000	1.000	1.000
- Early Years 1,140 Hours	12.829	12.429	12.429
- Regeneration Capital Grant	0.482	1.482	-
- Town Centre Regeneration Fund	1.095	1.997	1.997
- Travelling People's Sites	-	0.133	-
- Digital Inclusion	-	1.253	-
- COVID-19 Mitigation for School Transport	-	0.072	-
Glasgow City Region City Deal	-	4.057	-
Specific Reserves	1.133	1.295	1.295
Revenue Contribution	1.500	1.398	1.398
TOTAL FUNDING	81.003	80.648	62.443

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

Projects with Underspends in 2020/21		
Project Name	Project Type	Completion Date
Community and Enterprise Resources		
Town Centre Regeneration Fund	Regeneration	September 2021
Hamilton HUB – New Cross Shopping Centre	Regeneration	March 2022
Abington Campus for Enterprise	Regeneration	December 2021
Extension of Cemeteries	Land Purchase	Throughout 2021/22
Memorial Headstones	Remedial works	Throughout 2021/22
Calderside Academy	Extension / Adaptations	December 2023
Roads Investment Programme	Roads	Throughout 2021/22
Education Resources		
St Charles Primary School - Additional Classroom	Extension	April 2021
St Mark's Primary School, Hamilton - Extension	Extension	June 2022
Education Information Communication Technology	ICT	Throughout 2021/22
Auchingramont Road	New Build	June 2021
Small Scale Adaptations	Adaptations	Throughout 2021/22
Finance and Corporate Resources		
IT Infrastructure Refresh	Infrastructure	May 2021
New Website / CRM / MDM / Customer Portal /Integration Tools	Infrastructure	May 2021
Housing and Technical Resources		
Prioritised Urgent Investment	Refurbishment	Throughout 2021/22
Civic Centre Fabric Upgrade	Refurbishment	Throughout 2021/22
CEEF 20/21 Programme	Refurbishment	Throughout 2021/22

GENERAL FUND CAPITAL PROGRAMME 2020/21**BUILD EXECUTIVE SUMMARY****PERIOD ENDED 1 JANUARY 2021 (PERIOD 10)**

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

GENERAL FUND CAPITAL PROGRAMME 2020/21

NON BUILD EXECUTIVE SUMMARY

PERIOD ENDED 1 JANUARY 2021 (PERIOD 10)

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

Number of Projects

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

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

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

General Fund Capital Programme 2020/21

Non-Build Variance Explanations

<u>Project Name</u>	<u>Status</u>	<u>Variance Explanation</u>
Extension of Cemeteries and Land Works	Behind Programme	Project is behind due to the land acquisition for Douglas Cemetery not progressing as anticipated.
Abington Campus for Enterprise	Behind Programme	Project was delayed while awaiting confirmation of additional funding from the Scottish Government. The contract has now been awarded with works commencing on site early January 2021.
Hamilton Hub - New Cross Shopping Centre	Behind Programme	Funding for this project was awarded in November 2020. Due to Covid-19 restrictions, elements of the works will now fall into 2021/22.
Town Centre Regeneration Fund	Behind Programme	Due to Covid-19 restrictions since the approval of the individual projects within this programme (Community & Enterprise Resources Committee, November 2020) elements of the works will now fall into 2021/22.
Education Information Communication Technology Solutions for Learning	Behind Programme	Due to Covid-19 restrictions, including access to schools, works have been re-scheduled and will now fall into 2021/22.
IT Infrastructure Refresh	Behind Programme	Due to Covid-19 restrictions, the remainder of the works will now fall into 2021/22.
New Website / CRM / MDM / Customer Portal /Integration Tools	Behind Programme	Due to Covid-19 restrictions, some elements of this project will now fall into financial year 2021/2022.

GENERAL FUND CAPITAL PROGRAMME 2020/21**ROADS EXECUTIVE SUMMARY****PERIOD ENDED 1 JANUARY 2021 (PERIOD 10)**

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

SOUTH LANARKSHIRE COUNCIL

RESOURCE: ENTERPRISE, ROADS & TRANSPORTATION SERVICES 2020/21

PROJECT / PROGRAMME STATUS ~ PERIOD 10

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

SOUTH LANARKSHIRE COUNCIL

RESOURCE: ENTERPRISE, ROADS & TRANSPORTATION SERVICES 2020/21

PROJECT / PROGRAMME STATUS ~ PERIOD 10

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

SOUTH LANARKSHIRE COUNCIL

RESOURCE: ENTERPRISE, ROADS & TRANSPORTATION SERVICES 2020/21

PROJECT / PROGRAMME STATUS ~ PERIOD 10

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

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

SOUTH LANARKSHIRE COUNCIL

RESOURCE: ENTERPRISE, ROADS & TRANSPORTATION SERVICES 2020/21

PROJECT / PROGRAMME STATUS ~ PERIOD 10

Project Title	PROJECT STATUS						PROGRAMME STATUS				
	Briefing / Programme	Production Information	Billing	Tendering	On Site	Complete	Projects Complete	Projects on Programme	Projects Behind Programme	Projects altered Brief / Programme	Projects Held
A73 / Castlehill Road, Carluke				1				1			
B7016 between Carnwath and Biggar				1				1			
Calderwood Road / Dukes Road, Rutherglen				1				1			
Engineering Measures at Schools											
Various small scale signing and lining at schools				1				1			
Road Safety Measures / Speed Limit Initiatives											
Various small scale road marking / signing / promotion of revised speed limits schemes				1				1			
Traffic Signals / Pedestrian Crossings											
Blantyre Farm Road at Bridge, near Uddingston						1	1				
Main Street / Queen Street, Rutherglen		1						1			
Main Street / Cambuslang Road, Rutherglen		1						1			
Burnside Terminus, Rutherglen SCOOT Ph1						1	1				
East Kilbride Road / Blairbeth Road, Burnside R'glen SCOOT		1									1
Cycle Schemes											
East Kilbride Cycle Network, Phase 1						1	1				
East Kilbride Cycle Network, Phase 2				1				1			
Carstairs to Forth/Carluke Cycle Network	1										1
Larkhall to Ashgill Network	1										1
Cycle Shelters in Schools (jointly funded with Sustrans)		1						1			
Access to Tinto Hill ~ Extension to car park					1			1			
CLYDESDALE TRANSPORT APPRAISAL											
STAG Part 2 Appraisal ~ External Consultant commission		1						1			
LOCAL AUTHORITY INSTALLATION PROGRAMME											
This project consists of 22 new electric vehicle charging points.					1			1			
SPT GRANT FUNDED PROJECTS											
SPT ~ BUS INFRASTRUCTURE WORKS											
Enhancing bus stop provision and facilities in Cathkin						1	1				
SPT ~ PARK AND RIDE SCHEMES											
Lanark P&R ~ Land purchase						1	1				
Cambuslang P&R				1				1			
Carstairs P&R						1	1				
SPT ~ STRATEGIC CYCLE INFRASTRUCTURE											
East Kilbride Cycle Network, Phase 2 (also part funded by Sustrans & CWSR)				1				1			
Cycle Shelters ~ The provision of new cycle shelters in various town centres.		1						1			
Cycle Monitoring Equipment ~ The provision of new cycle counters at various locations.		1						1			
Cycle Route Design - Cycle network design in the Carluke area, Lanark and Hamilton		1						1			
SPT ~ REGIONAL CONGESTION REDUCTION MEASURES											
Lanark Traffic Management Scheme ~consultation and outline designs		1						1			
Scoot System Upgrade to Stratos		1						1			
SPT ~ CASUALTY REDUCTION MEASURES											
B7078 / M74 Junction 9, Kirkmuirhill ~ Signing, lining & high friction surfacing				1				1			

SOUTH LANARKSHIRE COUNCIL

RESOURCE: ENTERPRISE, ROADS & TRANSPORTATION SERVICES 2020/21

PROJECT / PROGRAMME STATUS ~ PERIOD 10

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
A723 Hamilton to Strathaven ~ Signing, lining & high friction surfacing				1				1			
B743 Strathaven to the boundary ~ Signing, lining & high friction surfacing				1				1			
A726 Strathaven to East Kilbride ~ Signing, lining & high friction surfacing				1				1			
B7078 Church St/Wellbrae, Larkhall ~ Signing, lining & high friction surfacing				1				1			
A71 / Burnhead Street, Larkhall ~ Signing, lining & high friction surfacing				1				1			
Union Street, Larkhall ~ promoting a 20mph speed limit		1						1			
HAMILTON INTERNATIONAL TECHNOLOGY PARK											
Hamilton International Technology Park	1							1			
SUSTRANS ~ PLACES FOR EVERYONE											
Hamilton Active Travel Study						1	1				
Carluke Active Travel Study						1	1				
Various Links to NCN74 Clydesdale ~ Design works only		1						1			
NCN74 Raith Interchange to Uddingston NCN75 ~ Design works		1						1			
East Kilbride Cycle Network, Phase 2		1						1			
Bothwell/Uddingston/Blantyre ~ Active Travel Study		1						1			
Strathaven/Stonehouse/surrounding villages ~ Active Travel Study		1						1			
Larkhall ~ Active Travel Study		1						1			
Carluke and Area Cycle Network ~ Design of Routes		1						1			
Hamilton Cycle Network ~ Design of Routes		1						1			
Lanark Cycle Network ~ Design of Routes		1						1			
Cambuslang Cycle Network ~ Design of Routes		1						1			
Newton Cycle Network ~ Design of Routes		1						1			
SUSTRANS ~ SPACES FOR PEOPLE											
Active Travel Network, EK ~ providing a segregated cycle network				1				1			
Town Centres ~ assessing town and neighbourhood centres for temporary infrastructure		1						1			
School Outdoor Environments~ temporary measures to be put in place at school locations				1				1			
Temporary Route Enhancements ~ journeys while maintaining physical distancing guidance		1						1			
CITY DEAL PROJECTS											
Cathkin (Complementary Works)						1	1				
Stewartfield Way		1						1			
Greenhills/Strathaven Road					1			1			
	8	49	0	22	16	129	129	90	0	0	5



Report

3b

Report to:	Financial Resources Scrutiny Forum
Date of Meeting:	18 February 2021
Report by:	Executive Director (Finance and Corporate Resources)

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

1.1. The purpose of the report is to:-

- ◆ update members of the Financial Resources Scrutiny Forum of progress on the Council's Housing Capital Programme for the period covering 1 April 2020 to 1 January 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 1 January 2021 from both a financial and physical perspective.
- 3.2. Appendix A shows the financial position of the Housing Capital Programme, with the physical progress detailed in Appendix B.

4. Employee Implications

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

5. Financial Implications

- 5.1. **2020/21 Budget:** The revised Housing Capital Programme for 2020/21 totals £48.172 million and is detailed along with the funding sources at Appendix A to this report. This was reported to the Executive Committee on 10 February 2021.
- 5.2. **2020/21 Outturn:** In terms of the Housing Capital Programme, current estimates from Housing and Technical Resources suggest an outturn of £48.172 million.
- 5.3. **Period 10 Position:** Appendix A also shows the position on the Housing Programme as at 1 January 2021. Budget for the period is £27.461 million and spend to 1 January 2021 amounts to £27.039 million. This is an underspend of £0.422 million and reflects the timing of spend.
- 5.4. Programmed funding for the year totals £48.172 million. As at 1 January 2021, actual funding of £27.039 million had been received.

6. Climate Change, Sustainability and Environmental Implications

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

7. Other Implications

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

8. Equality Impact Assessment and Consultation Arrangements

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

Paul Manning

Executive Director (Finance and Corporate Resources)

2 February 2021

Link(s) to Council Values/Ambitions/Objectives

- Accountable, Effective and Efficient and Transparent

Previous References

- Executive Committee, 10 February 2021

List of Background Papers

- Capital Ledger prints to 1 January 2021

Contact for Further Information

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

Jackie Taylor, Head of Finance (Strategy)

Ext: 5637 (Tel: 01698 455637)

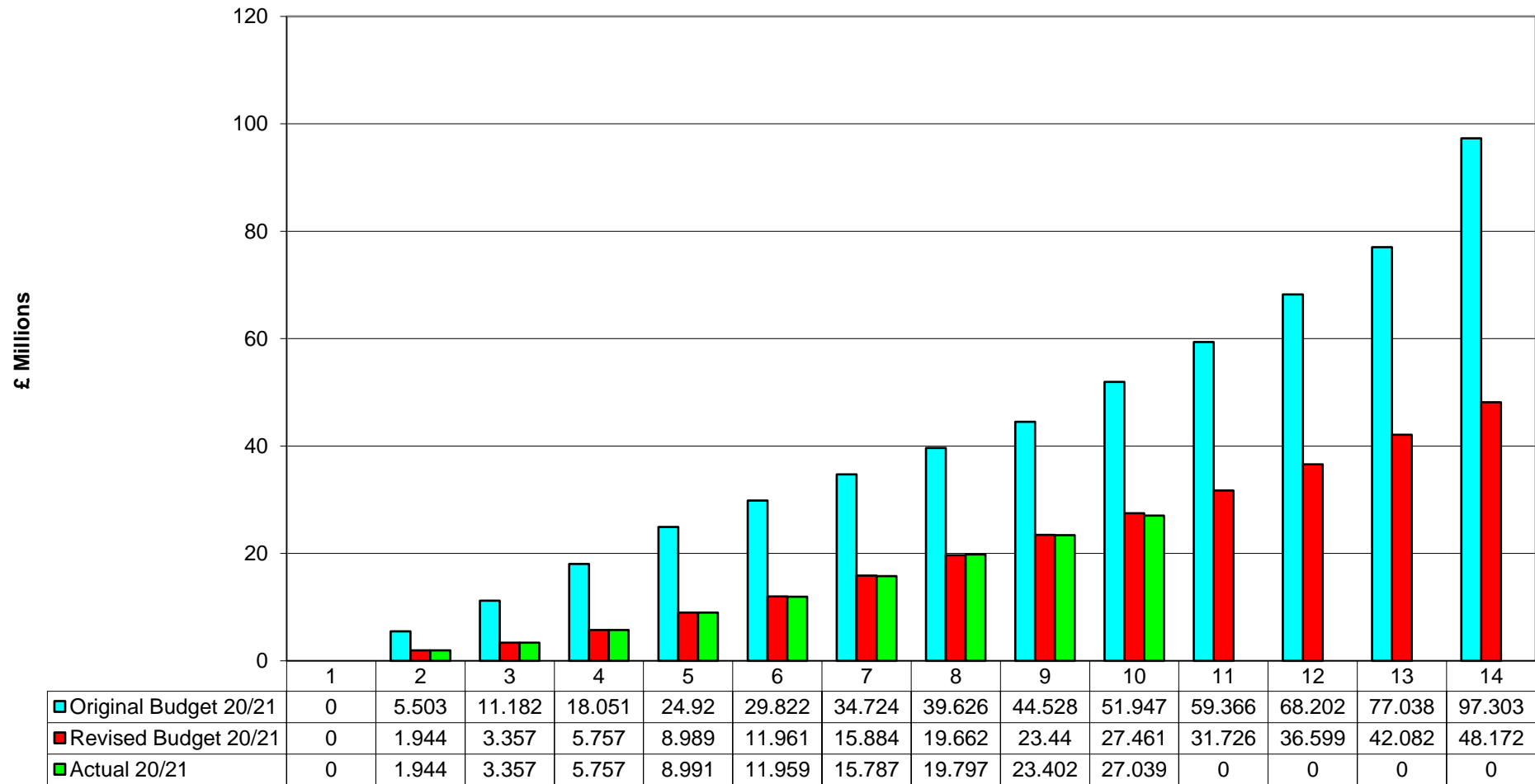
E-mail: jackie.taylor@southlanarkshire.gov.uk

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

Appendix A

	<u>2020/21</u> <u>Annual</u> <u>Budget</u> <u>£m</u>	<u>2020/21</u> <u>Budget to</u> <u>01/01/21</u> <u>£m</u>	<u>2020/21</u> <u>Actual to</u> <u>01/01/21</u> <u>£m</u>
Expenditure			
2020/2021 Budget	48.172	27.461	27.039
Income	<u>2020/21</u> <u>Annual</u> <u>Budget</u> <u>£m</u>		<u>2020/21</u> <u>Actual to</u> <u>01/01/21</u> <u>£m</u>
Land Sales	-		0.139
Capital Funded from Current Revenue	18.134		19.295
Prudential Borrowing	9.994		-
Specific Grant			
- Scottish Government – New Council House	18.124		7.510
- Scottish Government – Open Market Purchase Scheme	1.800		-
- Scottish Government – Mortgage to Rent	0.120		0.095
	48.172		27.039

HRA Capital Expenditure Profile Graph 20/21



HOUSING CAPITAL PROGRAMME 2020/21**EXECUTIVE SUMMARY****PERIOD ENDED 1 JANUARY 2021****Expenditure Periods**

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

Housing Capital Programme 2020/21

Build Variance Explanations

<u>Project Name</u>	<u>Status</u>	<u>Variance Explanation</u>
Smyllum Area Phase 2 - Resurfacing	Behind Programme	Project has slipped due to issues with surrounding trees and owner occupiers.
Castlefield Gardens Sheltered Housing Complex – Ventilation Upgrade	Behind Programme	Delayed due to Covid-19 restrictions.
Eddlewood Deck Access Blocks Phase 1 – External Fabric & Wallway Repairs	Behind Programme	Delayed due to Covid-19 restrictions.
Kilncroft Terrace, Douglas - Fencing	Behind Programme	Issues with the supply chain has resulted in a delay in completion of fencing.
Park Crescent Sheltered Housing – Communal Area Upgrade	Behind Programme	Delayed due to Covid-19 restrictions.
East Main Street, Rutherglen Sheltered Housing – External Fabric Upgrade	Behind Programme	Project delayed due to bad weather.

Report

4

Report to:	Financial Resources Scrutiny Forum
Date of Meeting:	18 February 2021
Report by:	Executive Director (Finance and Corporate Resources)

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

1.1. The purpose of the report is to:-

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

2. Recommendation(s)

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

- (1) that the revised COVID position, taking into account the reported COSLA position, strategic funding solutions and additional income, resulting in the revised **COVID shortfall of £1.902 million** (section 4.3) and **the total Council revised outturn underspend of £0.261 million** including Resources, Council Tax and this COVID shortfall (section 4.4), be noted;
- (2) that the potential for the outturn position to change, based on the current COVID restrictions (section 4.5), be noted;
- (3) that the total transfers to reserves (section 4.11) included in the revised outturn position, and which includes the proposed transfers to be agreed by members totalling £10.574 million (detailed in Appendix 3), be approved;
- (4) that the potential to reduce the burden on the capital programme due to COVID, continue to be monitored (section 5.4), be noted;
- (5) that the underspend position on the General Fund Revenue Account as at 1 January 2021 (section 8.1), be noted; and
- (6) that the breakeven position on the Housing Revenue Account at 1 January 2021 and the forecast to 31 March 2021 of breakeven (section 9), be noted.

3. Background

3.1. The Revenue reports attached provide detail on the most recent report considered at the Executive Committee on 10 February 2021.

3.2. General Fund Position

This overview report will summarise the 2020/2021 Probable Outturn position for the Council's General Fund Revenue Account to 31 March 2021. An Executive Summary is provided in Section 4, whilst Sections 5 and 6 look at the cost of COVID included in the Probable Outturn position and the details of the General Fund outturn position respectively. Section 7 provides a summary of the total overall position. Sections 8

and 9 provides the position on the General Fund Account and the Housing Revenue Account for the current period 1 April 2020 to 1 January 2021 respectively.

- 3.3. When establishing the probable outturn position for the year, Resources were asked to take all known commitments into account. This report details the anticipated spend for the current year (Appendix 2a) and proposes funds to be transferred to reserves for future commitments (Appendix 3). The report will also detail the position after the proposed transfers to reserves (Appendix 4a) for those known commitments required in the next financial year.
4. **Executive Summary - 2020/2021 General Services Probable Outturn**
 - 4.1. This report and appendices provide a detailed analysis of the Council's financial position. Whilst the full detail and background is provided in the report, a summary position including the key highlights are detailed in this Executive Summary.
 - 4.2. **COVID:** Section 5 notes that in previous reports to Committee, the forecast projected outturn position for the Council was £4.657 million, all relating to the cost of COVID.
 - 4.3. Section 5 (and Appendix 1) provide an updated probable outturn for the costs in relation to the pandemic. Whilst the costs associated with COVID across Resources have been refined, the net cost of COVID remains at the £4.657 million previously reported. We have now been allocated Scottish Government funding of £2.755 million for lost income, and therefore the revised shortfall due to COVID (after funding) is £1.902 million. This comprises overall net costs totalling £36.033 million before the additional funding of £2.755m less the amounts recharged to capital (£7.891 million) and also to the HRA (£23.485 million) to maintain the property services position during the year.
 - 4.4. In terms of the overall probable outturn position, Section 7.2 explains that the additional income from the Government's Loss of Income Scheme (£2.755 million) and the Over-Recovery of Council Tax (£2.604 million), more than offset the previously reported projected outturn (£4.657 million) and the additional expenditure across Resources and Corporate Items highlighted as part of the Probable Outturn exercise (£0.441 million). This is illustrated in Table 1. This results in the revised Probable Outturn underspend of £0.261 million.

Table 1: Reconciliation to Previous Anticipated Outturn Position

	£m
Costs of Covid (including capital and before any recharges to HRA and capital) after additional funding for loss of income	(36.033)
Less: Recharges to HRA / capital	31.376
= Previously reported Projected Outturn	(4.657)
Loss of Income Funding from the Government (section 5.2)	2.755
= Shortfall in COVID funding (section 5.2) See note 1	(1.902)
Expenditure Position from Probable Outturn Exercise (sections 6.11 and 6.15)	(0.441)
Over-Recovery of Council Tax excl COVID (section 6.22 and 6.23)	2.604
= Probable Outturn Position: Revised underspend	0.261

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

- 4.5. It should be noted that the current position was prepared before further Tier 4 lockdown restrictions were applied across the country in late December which have

continued to be extended and tightened. Depending on the impact, timing and also extent of any further restrictions that are applied, the above position could change significantly by the end of the financial year.

- 4.6. The Probable Outturn exercise referred to above identified the expenditure overspend position of £0.441 million position across Resources and Corporate Items and a summary of this is provided in the body of this report below (details in section 6).
- 4.7. **Resources:** As covered in Section 6, Resources are reporting a combined overspend of £0.324 million. This is primarily within Education resources (overspend of £0.308 million). This position is after proposed transfers to Reserves (see section 6.11).
- 4.8. **Corporate Items:** There is a net overspend of £0.117 million for Corporate Items (covered at section 6.15). This includes a commitment in relation to Council Tax from Second Homes which we require to pass over to the HRA. This income from Second Homes is shown in Council Tax.
- 4.9. **Council Tax:** There is a net underspend in Council Tax of £2.604 million (as shown in sections 6.22 to 6.24). This reflects an underspend in the Council Tax Reduction Scheme (£0.810 million) reflecting demand at this point and also Council Tax income from Second Homes (£0.647 million). The balance is predominantly additional arrears collection (£0.620 million) and empty property charges which are higher than budget (£0.435 million).
- 4.10. It should be noted that the outturn position was calculated in November / early December before the current Tier 4 stricter lockdown conditions were applied across the country. As detailed in section 6.4, there is a possibility that these restrictions and the impact on people's personal circumstances could mean that the current estimated outturn position in relation to Council Tax and CTRS could change, with a detrimental impact on the Council's final outturn position for the year.
- 4.11. **Transfers to Reserves:** Included in the Resources' Probable Outturn position is a proposed transfer of £7.574 million to reserves (see section 6.25 and Appendix 3). In addition, a £3.000 million transfer to reserves has already been included in the report to the Executive Committee in December 2020 proposing a contribution to the Insurance Fund, Winter Maintenance Fund and Strategic Waste Fund. The total transfers to reserves proposed, and for which approval is being sought, is £10.574 million.
- 4.12. Full details of each of these items is included in the remainder of the report.

5. 2020/2021 General Services Probable Outturn – COVID-19

- 5.1. **Cost of Recovery:** As part of the probable outturn exercise, a revised COVID Cost of Recovery position has been prepared. This is included in Appendix 1.
- 5.2. Whilst the estimated costs of each of the different elements of COVID have moved, resulting in revised estimates for each of the Resources, the cost of COVID is still estimated as a shortfall of **£4.657 million**. However, due to the allocation from the Scottish Government from the Loss of Income funding of £2.755 million, the **revised shortfall is £1.902 million**.
- 5.3. This comprises overall net costs totalling £36.033 million before the additional funding of £2.755m less the amounts recharged to capital (£7.891 million) and also

to the HRA (£23.485 million) to maintain the property services position during the year.

- 5.4. This estimated position is based on what is known at present. The high level COVID restrictions in place are expected to result in additional costs, with no certainty or confirmation of what the level of these costs may be or whether there will be additional funding made available to help manage them.
- 5.5. **Capital:** Currently, the capital account is absorbing additional costs associated with COVID, estimated at around £7.8 million. There is a possibility that depending on how COVID costs progress over the next few months and the Council's ability to use the options on fiscal flexibility, revenue COVID funds could be used to cover some of these additional costs and reduce the burden on the capital programme. This will continue to be monitored.
6. **2020/2021 General Services Probable Outturn - Resources and Corporate Lines**
 - 6.1. Details of the Resource positions, including any assumptions are detailed below. It should be noted that the **figures quoted include the costs associated with COVID.**
 - 6.2. **Community and Enterprise Resources:** The outturn position **after** proposed transfers to reserves of £0.447 million (Appendix 3) is an **overspend of £9.169 million**. The outturn position includes COVID related costs of £9.199 million and if the impact of these is removed the Resource is showing an underspend of £0.030 million.
 - 6.3. **Education Resources:** The outturn position **after** proposed transfers to reserves of £6.261 million (Appendix 3) is an **overspend of £9.917 million**. The outturn position includes COVID related costs of £9.609 million and if the impact of these is removed the Resource is showing an overspend of £0.308 million.
 - 6.4. The overspend (excluding COVID) is due to overspends in relation to both mainstream and ASN transport, school placements which are demand led and an under recovery of income from other local authorities for placements in South Lanarkshire schools.
 - 6.5. **Finance and Corporate Resources:** The outturn position **after** proposed transfers to reserves of £0.103 million (Appendix 3) is an **overspend of £4.781 million**. The outturn position includes COVID related costs of £4.751 million and if the impact of these is removed the Resource is showing an overspend of £0.030 million.
 - 6.6. The outturn position (excluding COVID) reflects an overspend in Administration, Legal and Licensing where turnover has been lower than anticipated
 - 6.7. **Housing and Technical Resources:** The outturn position is an **overspend of £1.147 million**. The Resource has no proposed transfers to reserves. This position includes COVID related costs of £1.147 million and if the impact of these is removed the Resource is showing a breakeven position.
 - 6.8. **Social Work Resources:** The outturn position is a net **overspend of £0.379 million**. The Resource has no proposed transfers to reserves. This includes COVID related costs of £0.363 million and if the impact of these is removed the Resource is showing an overspend of £0.016 million.
 - 6.9. The Resource overspend position (excluding COVID) reflects an overspend in

Children and Families due to the increased residential and secure placements and an overspend on fostering payments.

- 6.10. **Total Resource Position:** The position **after** proposed transfers to reserves totalling £6.811 million is an **overspend of £25.393 million**.
- 6.11. If the impact of COVID (spend, lost income, savings not achieved and spend not made) totalling £25.069 million is removed from the figures, the Resources are showing an overspend of £0.324m, with the majority of the overspend being within Education Resources. The detail is shown in Table 2.

Table 2: Resource Outturn excluding COVID

	£m	over/under
Community and Enterprise	0.030	under
Education	(0.308)	over
Finance and Corporate	(0.030)	over
Housing and Technical	0.000	-
Social Work	(0.016)	over
Joint Boards	0.000	-
	(0.324)	over

- 6.12. **Loan Charges:** The loan charges budget is showing an **underspend of £3.000 million**. Based on current projections of cash balances available, it is anticipated that we will not require to take the predicted 2020/2021 borrowing before the end of the financial year. The requirement to borrow will continue to be monitored through the remainder of the year, with any update being provided to Members as required.
- 6.13. The underspend in loan charges, £3.000 million has already been reported to Elected Members (Executive Committee, 16 December 2020), with the proposal that it be used to contribute £1.000 million each to the Insurance Fund, Winter Maintenance Fund and Strategic Waste Fund.
- 6.14. **After** the proposed transfer to reserves totalling £3.000 million, the outturn is a **breakeven position**.
- 6.15. **Corporate Items - Non COVID:** The outturn position **after** proposed transfers to reserves of £0.763 million (Appendix 3) is a net **underspend of £0.168 million**, including the commitment for Council Tax Second Homes. This includes COVID related underspends of £0.285 million and if the impact of these is removed the budget is showing an overspend of £0.117 million.
- 6.16. The net position comprises the following elements:
- Pay Related Budgets (including Apprenticeship Levy): the level of budget required to fund both auto enrolment and the estimated Apprenticeship Levy in the current year is lower than anticipated, resulting in an underspend against the budget.
 - Council Tax Second Homes: This overspend reflects commitments in relation to Council Tax from Second Homes (£0.065 million) as well as the accounting requirement to transfer any unspent Second Homes monies to the Housing Revenue Account Reserve (£0.582 million), to spend on social housing. The £0.582 million proposed transfer is included in the proposed transfers detailed in

Appendix 3. The total overspend (£0.647 million) in relation to this budget line is offset by a corresponding over recovery of Council Tax income.

- Resources are allocated funding from the Central Energy Efficiency Fund (CEEF) Reserve to pay for spend to save projects. When the savings are generated from the project in future years, they repay the initial costs to the CEEF Reserve. This over recovery of income (£0.181 million) represents the repayment to be transferred to the CEEF Reserve in 2020/2021, and is included in the proposed transfers to reserves in Appendix 3. The position after this transfer is breakeven.
- 6.17. There are still budget allocations of utilities and fuel to take place. This will not have an impact on the Council's outturn position.
- 6.18. **Corporate Items - COVID-19:** The underspend of £23.351 million represents the COVID funding held centrally to fund the COVID expenditure that is included within Resource outturn positions.
- 6.19. **Corporate Items - 2021/2022 Strategy**
The Executive Committee approved the transfer of funds totalling £14.289 million to reserves for use in future strategies, leaving a breakeven position **after** transfers to reserves. Details of the transfers are provided in section 6.20 and 6.21.
- 6.20. **Loans Fund Review:** As part of the Revenue Budget Strategy paper (24 June 2020), the Executive Committee agreed that the 2020/2021 underspend generated by the Loans Fund Review would be taken to reserves for use in future years budget strategies. This transfer to reserves of **£8.900 million** is reflected in the outturn position shown.
- 6.21. **Capital Funding:** The 2020/2021 revenue budget included £5.389 million in the CFCR budget to be used to fund the capital programme. The Executive Committee (June 2020) agreed that as a result of COVID-19, and the fact that the Capital Programme did not need this funding this year, the £5.389 million would be transferred to reserves for use in the 2021/2022 Revenue Budget Strategy. This transfer to reserves of **£5.389 million** is included in the outturn position shown.
- 6.22. **Council Tax including Council Tax Reduction Scheme (CTRS):** The Council Tax is showing an over recovery of £2.566 million, comprising an over recovery of Council Tax of £1.756 million **and an** underspend on CTRS of £0.810 million.
- 6.23. The Council Tax over recovery of £1.756 million is after £0.038 million of lost income due to COVID CT surcharges and an increase in the bad debt provision. The over recovery of £1.794 million before this lost income of £0.038 million is due to:
- Empty Property charges (£0.435 million),
 - Arrears collection (£0.620 million)
 - Additional in-year properties (£0.092 million)
 - Income from Council Tax Second Homes (£0.647 million) which is offset by a corresponding commitment in Corporate Items (section 6.16)
- 6.24. The underspend of £0.810 million on the CTRS reflects current demand for these payments. However, whilst there is currently an underspend, demand for these payments could increase in the remainder of the year depending on the impact of the current COVID high level restrictions.

- 6.25. **Transfer to Reserves:** The proposed Resource transfers and Corporate Items transfers total £7.574 million. In addition, there are proposed transfers totalling £3.000 million (section 6.13) which was included within the report to the Executive Committee in December 2020. This takes the total reserves transfers requiring approval to **£10.574 million** and these are detailed in Appendix 3.
- 6.26. When added to the £14.289 million of transfers already approved as part of the 2021/2022 Budget Strategy (section 6.19), the total transfers to reserves will be £24.863 million.

7. Summary of Overall Outturn Position

- 7.1. As noted in section 4.3 (and section 5), previous reports to Committee have been forecasting a projected outturn position of £4.657 million, relating to the cost of COVID. Table 3 shows how the revised underspend of £0.261 million presented in this report, can be reconciled to the £4.657 million previously reported.

Table 3: Reconciliation to Probable Outturn Position

	£m
Costs of Covid (including capital and before any recharges to HRA and capital) after additional funding for loss of income	(36.033)
Recharges to HRA / capital	31.376
Previously reported Projected Outturn	(4.657)
Loss of Income Funding from the Government (section 5.2)	2.755
= Shortfall in COVID funding (section 5.2)	(1.902)
Expenditure Position from Probable Outturn Exercise (sections 6.11 and 6.15)	(0.441)
Over-Recovery of Council Tax excl COVID (section 6.22 and 6.23)	2.604
Probable Outturn Position: Revised underspend	0.261

- 7.2. Table 3 shows that the additional income from the Government's Loss of Income Scheme (£2.755 million) and the Over-Recovery of Council Tax (£2.604 million), more than offset the previously reported projected outturn (£4.657 million) and the additional expenditure highlighted as part of the Probable Outturn exercise (£0.441 million). This results in the Probable Outturn underspend of £0.261 million.
- 7.3. The final outturn position of an underspend of £0.261 million, as detailed in Section 6, is summarised in Table 4.

Table 4: Final Outturn Position

	£m
Forecast Underspend Before Transfers to Reserves excl COVID shortfall (Appendix 1 £25.124m + COVID shortfall £1.902m)	27.026
Less: Previously Approved Transfers to Reserves for 2021/2022 Strategy (section 6.21)	(14.289)
Less: Proposed Transfers to Reserves (Appendix 3)	(10.574)
Forecast Underspend After Transfers to Reserves	2.163
Less: Shortfall on COVID Funding (section 5.2)	(1.902)
Revised Forecast Underspend After Transfers to Reserves	0.261

- 7.4. There are still a number of unknown factors around COVID in terms of both expenditure and funding. The impact of the latest lockdown, assumptions around

Social Work Mobilisation funding and whether any further funding will become available, could all impact on the final position for the Council's budget.

- 7.5. Taking into account the uncertainty around COVID, then it is not proposed to make any further transfers to reserves. A decision will be proposed on the treatment of any remaining underspend, following completion of the year end accounts.

8. **2020/2021 General Services Monitoring Position**

8.1. **Financial Position as at 1 January 2021**

As at 1 January 2021, the position on the General Fund (including COVID spend and income) **before** transfers to reserves is an **underspend of £9.183 million** (Appendix 2a). Appendix 4a shows the position assuming the approval of the proposed transfers to reserves, as an **underspend of £1.784 million**. This relates mainly to the over recovery of Council Tax.

- 8.2. This position is in line with the forecast position for the General Fund (section 4).

8.3. **COVID Position as at 1 January 2021**

The total COVID net expenditure as at 1 January 2021 is **£19.509 million** which has been funded from a number of COVID funding streams including the Food Fund, Hardship Fund, Consequentials, Education specific funding and administrative support funding. This expenditure and income have both been included in the position detailed in section 8.1.

- 8.4. The total funding utilised to 1 January 2021 is £20.260 million, which equates to 67.1% of the total funding confirmed to date (including the £0.751 million of funding used in 2019/2020). The COVID-19 pressures across Resources are included in the position in Appendix 5.
- 8.5. A summary of the position is included in Table 5 with a full breakdown included in Appendix 5.

Table 5: Analysis of COVID expenditure at 1 January 2021 (Period 10)

	As at 1 January 2021 £m
Additional Resource Spend	13.847
Lost Income	4.559
Unachieved Savings	0.448
Less: Unspent Budget	(2.587)
Total Net Expenditure incl in Resources	16.267
Food Fund Spend	3.242
Total Expenditure incl Food Fund	19.509
Total COVID Funding Utilised	(19.509)
Net COVID Expenditure	0.000

- 8.6. The COVID costs above exclude the costs of the Social Work mobilisation Plan. The assumption is that this will be fully funded. The spend to period 10 is £14.600million. As at 1 January 2021, the Council has received £5.464 million of funding, with a further allocation currently being processed.

9. Housing Revenue Account Position

- 9.1. As at 1 January 2021, Appendix 6 of the report shows a breakeven position against the phased budget on the Housing Revenue Account.
- 9.2. The forecast to 31 March 2021 on the Housing Revenue Account is a breakeven position.

10. Employee Implications

- 10.1. None.

11. Financial Implications

- 11.1. As detailed within this report.

12. Climate Change, Sustainability and Environmental Implications

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

13. Other Implications

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

14. Equality Impact Assessment and Consultation Arrangements

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

Paul Manning

Executive Director (Finance and Corporate Resources)

10 February 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 1 January 2021

Contact for Further Information

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

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	Community and Enterprise	Education	Finance and Corporate	Housing and Technical	Social Work	Capital	Total
Budget Revision 2020/2021							
Projected Costs including Recovery Plan	4.432	9.921	8.377	0.665	0.370	1.325	25.090
Lost Income	4.811	0.564	0.555	0.500	-	-	6.430
Total Costs	9.243	10.485	8.932	1.165	0.370	1.325	31.520
Less: Spend Not Made	(1.413)	(0.975)	(0.306)	(0.018)	(0.007)	-	(2.719)
Net Cost to the Council in 2020/2021	7.830	9.510	8.626	1.147	0.363	1.325	28.801
Funding							
- Hardship Fund (£50m)							(2.227)
- Consequentials (£155m + £49m)							(12.152)
- Food Fund (£30m + £27.6m)							(3.282)
- Additional Teachers / Support (£130m)							(2.167)
- IT Equipment (Revenue and Capital)							(1.469)
- Teachers (£30m)							(1.300)
- Mobilisation (£20m)							(1.206)
- Financial Insecurity							(1.244)
- Support (Winter Payments, Outbound Calling, Support for People, Self Isolate)							(0.251)
- Additional Free School Meals							(0.470)
- Tier 4 - Community and Support							(0.894)
- £100 Winter Payments							(0.863)
- Loss of Income (£90m)							(2.755)
- Transport Mobilisation (£1.5m)							(0.072)
Total Funding							(30.352)
Add: Savings Not Achievable							0.553
Add: SLLCT Shortfall							2.900
Balance							1.902
<i>* these figures assume that income is recharged to HRA and Capital for the period of lockdown</i>							

SOUTH LANARKSHIRE COUNCIL
Revenue Budget Monitoring Report (BEFORE Transfers)
Period Ended 1 January 2021 (No.10)

<u>Committee</u>	Annual Budget	Annual Forecast BEFORE Transfers	Annual Forecast Variance BEFORE Transfers	Budget Proportion to 01/01/21	Actual to Period 10 01/01/21 BEFORE Transfers	Variance to 01/01/21		
	£m	£m	£m	£m	£m	£m		%
Departments:								
Community and Enterprise Resources	109.625	118.347	(8.722)	77.909	83.784	(5.875)	over	(7.5%)
Facilities Streets Waste and Grounds	67.198	67.363	(0.165)	45.404	45.354	0.050	under	0.1%
Environmental Services (Inc. Projects)	1.052	1.773	(0.721)	(0.337)	0.221	(0.558)	over	(165.6%)
Leisure and Culture Services	19.538	19.503	0.035	14.470	14.438	0.032	under	0.2%
Planning and Economic Development	2.120	2.601	(0.481)	5.735	5.928	(0.193)	over	(3.4%)
Roads	19.717	21.406	(1.689)	12.637	13.886	(1.249)	over	(9.9%)
COVID19	0.000	5.701	(5.701)	0.000	3.957	(3.957)	over	n/a
Education Resources	349.039	352.695	(3.656)	248.687	249.629	(0.942)	over	(0.4%)
Education	349.039	342.774	6.265	248.687	243.694	4.993	under	2.0%
COVID19	0.000	9.921	(9.921)	0.000	5.935	(5.935)	over	n/a
Finance and Corporate Resources	35.913	40.591	(4.678)	34.116	37.903	(3.787)	over	(11.1%)
Finance Services - Strategy	1.965	1.966	(0.001)	2.673	2.675	(0.002)	over	(0.1%)
Finance Services - Transactions	13.686	13.684	0.002	13.021	13.026	(0.005)	over	0.0%
Audit and Compliance Services	0.330	0.330	0.000	0.434	0.434	0.000	-	0.0%
Information Technology Services	5.349	5.662	(0.313)	6.144	6.379	(0.235)	over	(3.8%)
Communications and Strategy Services	1.022	1.037	(0.015)	1.073	1.082	(0.009)	over	(0.8%)
Administration and Licensing Services	4.222	4.773	(0.551)	3.728	4.151	(0.423)	over	(11.3%)
Personnel Services	9.339	9.238	0.101	7.043	6.954	0.089	under	1.3%
COVID19	0.000	3.901	(3.901)	0.000	3.202	(3.202)	over	n/a
Housing and Technical Resources	15.477	16.624	(1.147)	12.757	13.248	(0.491)	over	(3.8%)
Housing Services	8.798	8.643	0.155	5.282	5.220	0.062	under	1.2%
Property Services	6.679	6.816	(0.137)	7.475	7.537	(0.062)	over	(0.8%)
COVID19	0.000	1.165	(1.165)	0.000	0.491	(0.491)	over	n/a
Social Work Resources	172.305	172.684	(0.379)	135.548	135.808	(0.260)	over	(0.2%)
Performance and Support Services	8.056	7.756	0.300	6.227	6.016	0.211	under	3.4%
Children and Families	35.608	35.916	(0.308)	27.070	27.245	(0.175)	over	(0.6%)
Adults and Older People	127.134	127.177	(0.043)	101.376	101.443	(0.067)	over	(0.1%)
Justice and Substance Misuse	1.507	1.465	0.042	0.875	0.842	0.033	under	3.8%
COVID19	0.000	0.370	(0.370)	0.000	0.262	(0.262)	over	n/a
Joint Boards	2.245	2.245	0.000	1.646	1.646	0.000	-	0.0%
	684.604	703.186	(18.582)	510.663	522.018	(11.355)	over	(2.2%)

<u>Committee</u>	Annual Budget	Annual Forecast BEFORE Transfers	Annual Forecast Variance BEFORE Transfers	Budget Proportion to 01/01/21	Actual to Period 10 01/01/21 BEFORE Transfers	Variance to 01/01/21		
	£m	£m	£m	£m	£m	£m		%
Service Departments Total	684.604	703.186	(18.582)	510.663	522.018	(11.355)	over	(2.2%)
CFCR	1.398	1.398	0.000	0.000	0.000	0.000	-	n/a
Loan Charges	40.843	37.843	3.000	29.174	27.031	2.143	under	7.3%
Corporate Items	3.779	2.848	0.931	0.388	0.093	0.295	under	76.0%
Corporate Items - COVID19	29.458	6.107	23.351	19.509	3.242	16.267	under	83.4%
Corporate Items - 21/22 Strategy	14.289	0.000	14.289	0.000	0.000	0.000	-	n/a
Total Expenditure	774.371	751.382	22.989	559.734	552.384	7.350	under	1.3%
Council Tax	159.471	161.236	1.765	113.908	115.169	1.261	over rec	1.1%
Less: Council Tax Reduction Scheme	(22.590)	(21.789)	0.801	(16.136)	(15.564)	0.572	under	3.5%
Net Council Tax	136.881	139.447	2.566	97.772	99.605	1.833	over rec	1.9%
General Revenue Grant	344.049	344.049	0.000	245.749	245.749	0.000	-	0.0%
General Revenue Grant - COVID19	32.429	31.998	(0.431)	11.360	11.360	0.000	-	0.0%
Non-Domestic Rates	226.179	226.179	0.000	161.556	161.556	0.000	-	0.0%
Transfer from Reserves	34.833	34.833	0.000	34.833	34.833	0.000	-	0.0%
Total Income	774.371	776.506	2.135	551.270	553.103	1.833	over rec	0.3%
Net Expenditure / (Income)	0.000	(25.124)	25.124	8.464	(0.719)	9.183	under	108.5%

SOUTH LANARKSHIRE COUNCIL
Revenue Budget Monitoring Report (BEFORE Transfers)
Period Ended 1 January 2021 (No.10)

<u>Budget Category</u>	Annual Budget	Annual Forecast BEFORE Transfers	Annual Forecast Variance BEFORE Transfers	Budget Proportion to 01/01/21	Actual to Period 10 01/01/21 BEFORE Transfers	Variance to 01/01/21		%
Service Departments:	£m	£m	£m	£m	£m	£m		
Expenditure								
Employee Cost	532.478	541.275	(8.797)	390.271	393.790	(3.519)	over	(0.9%)
Property Costs	54.099	59.171	(5.072)	41.346	44.780	(3.434)	over	(8.3%)
Supplies and Services	54.244	50.815	3.429	39.786	34.072	5.714	under	14.4%
Transport Costs	41.790	40.372	1.418	30.509	28.633	1.876	under	6.1%
Administration Costs	15.822	15.332	0.490	11.398	11.142	0.256	under	2.2%
Payments to Other Bodies	123.891	120.256	3.635	96.152	93.767	2.385	under	2.5%
Payments to Contractors	201.335	216.051	(14.716)	136.754	146.403	(9.649)	over	(7.1%)
Transfer Payments	6.104	6.292	(0.188)	5.321	5.325	(0.004)	over	(0.1%)
Housing Benefits	70.686	69.574	1.112	50.323	49.581	0.742	under	1.5%
Financing Charges (controllable)	2.071	2.211	(0.140)	1.625	1.852	(0.227)	over	(14.0%)
Total	1,102.520	1,121.349	(18.829)	803.485	809.345	(5.860)	over	(0.7%)
Service Departments Total	1,102.520	1,121.349	(18.829)	803.485	809.345	(5.860)	over	(0.7%)
CFCR	1.398	1.398	0.000	0.000	0.000	0.000	-	n/a
Loan Charges	40.843	37.843	3.000	29.174	27.031	2.143	under	7.3%
Corporate Items	3.779	2.848	0.931	0.388	0.093	0.295	-	76.0%
Corporate Items - COVID-19	29.458	6.107	23.351	19.509	3.242	16.267	under	83.4%
Corporate Items - 21/22 Strategy	14.289	0.000	14.289	0.000	0.000	0.000	-	n/a
Total Expenditure	1,192.287	1,169.545	22.742	852.556	839.711	12.845	under	1.5%
Income								
Housing Benefit Subsidy	65.542	64.951	(0.591)	45.176	44.777	(0.399)	under rec	(0.9%)
Other Income	352.374	353.212	0.838	247.646	242.550	(5.096)	under rec	(2.1%)
Council Tax (Net of Council Tax Reduction Scheme)	136.881	139.447	2.566	97.772	99.605	1.833	over rec	1.9%
General Revenue Grant	344.049	344.049	0.000	245.749	245.749	0.000	-	0.0%
General Revenue Grant - COVID-19	32.429	31.998	(0.431)	11.360	11.360	0.000	-	0.0%
Non Domestic Rates	226.179	226.179	0.000	161.556	161.556	0.000	-	0.0%
Transfer from Reserves	34.833	34.833	0.000	34.833	34.833	0.000	-	0.0%
Total Income	1,192.287	1,194.669	2.382	844.092	840.430	(3.662)	under rec	(0.4%)
Net Expenditure / (Income)	0.000	(25.124)	25.124	8.464	(0.719)	9.183	under	108.5%

Proposed Transfers to Reserves

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

SOUTH LANARKSHIRE COUNCIL

Revenue Budget Monitoring Report (AFTER Transfers)

Period Ended 1 January 2021 (No.10)

<u>Committee</u>	Annual Budget	Annual Forecast AFTER Transfers	Annual Forecast Variance AFTER Transfers	Budget Proportion to 01/01/21	Actual to Period 10 01/01/21 AFTER Transfers	Variance to 01/01/21		
Departments:	£m	£m	£m	£m	£m	£m		%
Community and Enterprise Resources	109.625	118.794	(9.169)	77.909	84.136	(6.227)	over	(8.0%)
Facilities Streets Waste and Grounds	67.198	67.600	(0.402)	45.404	45.536	(0.132)	over	(0.3%)
Environmental Services (Inc. Projects)	1.052	1.818	(0.766)	(0.337)	0.256	(0.593)	over	(176.0%)
Leisure and Culture Services	19.538	19.503	0.035	14.470	14.438	0.032	under	0.2%
Planning and Economic Development	2.120	2.766	(0.646)	5.735	6.063	(0.328)	over	(5.7%)
Roads	19.717	21.406	(1.689)	12.637	13.886	(1.249)	over	(9.9%)
COVID19	0.000	5.701	(5.701)	0.000	3.957	(3.957)	over	n/a
Education Resources	349.039	358.956	(9.917)	248.687	254.444	(5.757)	over	(2.3%)
Education	349.039	349.035	0.004	248.687	248.509	0.178	under	0.1%
COVID19	0.000	9.921	(9.921)	0.000	5.935	(5.935)	over	n/a
Finance and Corporate Resources	35.913	40.694	(4.781)	34.116	37.992	(3.876)	over	(11.4%)
Finance Services - Strategy	1.965	1.966	(0.001)	2.673	2.675	(0.002)	over	(0.1%)
Finance Services - Transactions	13.686	13.684	0.002	13.021	13.026	(0.005)	over	0.0%
Audit and Compliance Services	0.330	0.330	0.000	0.434	0.434	0.000	-	0.0%
Information Technology Services	5.349	5.662	(0.320)	6.144	6.379	(0.235)	over	(3.8%)
Communications and Strategy Services	1.022	1.037	(0.015)	1.073	1.082	(0.009)	over	(0.8%)
Administration and Licensing Services	4.222	4.773	(0.551)	3.728	4.151	(0.423)	over	(11.3%)
Personnel Services	9.339	9.341	(0.002)	7.043	7.043	0.000	-	0.0%
COVID19	0.000	3.901	(3.901)	0.000	3.202	(3.202)	over	n/a
Housing and Technical Resources	15.477	16.624	(1.147)	12.757	13.248	(0.491)	over	(3.8%)
Housing Services	8.798	8.643	0.155	5.282	5.220	0.062	under	1.2%
Property Services	6.679	6.816	(0.137)	7.475	7.537	(0.062)	over	(0.8%)
COVID19	0.000	1.165	(1.165)	0.000	0.491	(0.491)	over	n/a
Social Work Resources	172.305	172.684	(0.379)	135.548	135.808	(0.260)	over	(0.2%)
Performance and Support Services	8.056	7.756	0.300	6.227	6.016	0.211	under	3.4%
Children and Families	35.608	35.916	(0.308)	27.070	27.245	(0.175)	over	(0.6%)
Adults and Older People	127.134	127.177	(0.043)	101.376	101.443	(0.067)	over	(0.1%)
Justice and Substance Misuse	1.507	1.465	0.042	0.875	0.842	0.033	under	3.8%
COVID19	0.000	0.370	(0.370)	0.000	0.262	(0.262)	over	n/a
Joint Boards	2.245	2.245	0.000	1.646	1.646	0.000	-	0.0%
	684.604	709.997	(25.393)	510.663	527.274	(16.611)	over	(3.3%)

<u>Committee</u>	Annual Budget	Annual Forecast AFTER Transfers	Annual Forecast Variance AFTER Transfers	Budget Proportion to 01/01/21	Actual to Period 10 01/01/21 AFTER Transfers	Variance to 01/01/21		
	£m	£m	£m	£m	£m	£m		
Service Departments Total	684.604	709.997	(25.393)	510.663	527.274	(16.611)	over	(3.3%)
CFCR	1.398	1.398	0.000	0.000	0.000	0.000	-	n/a
Loan Charges	40.843	40.843	0.000	29.174	29.174	0.000	-	0.0%
Corporate Items	3.779	3.611	0.168	0.388	0.093	0.295	under	76.0%
Corporate Items - COVID19	29.458	6.107	23.351	19.509	3.242	16.267	under	83.4%
Corporate Items - 21/22 Strategy	14.289	14.289	0.000	0.000	0.000	0.000	-	n/a
Total Expenditure	774.371	776.245	(1.874)	559.734	559.783	(0.049)	over	0.0%
Council Tax	159.471	161.236	1.765	113.908	115.169	1.261	over rec	1.1%
Less: Council Tax Reduction Scheme	(22.590)	(21.789)	0.801	(16.136)	(15.564)	0.572	under	3.5%
Net Council Tax	136.881	139.447	2.566	97.772	99.605	1.833	over rec	1.9%
General Revenue Grant	344.049	344.049	0.000	245.749	245.749	0.000	-	0.0%
General Revenue Grant - COVID19	32.429	31.998	(0.431)	11.360	11.360	0.000	-	0.0%
Non-Domestic Rates	226.179	226.179	0.000	161.556	161.556	0.000	-	0.0%
Transfer from Reserves	34.833	34.833	0.000	34.833	34.833	0.000	-	0.0%
Total Income	774.371	776.506	2.135	551.270	553.103	1.833	over rec	0.3%
Net Expenditure / (Income)	0.000	(0.261)	0.261	8.464	6.680	1.784	under	21.1%

SOUTH LANARKSHIRE COUNCIL
Revenue Budget Monitoring Report (BEFORE Transfers)
Period Ended 1 January 2021 (No.10)

<u>Budget Category</u>	Annual Budget	Annual Forecast AFTER Transfers	Annual Forecast Variance AFTER Transfers	Budget Proportion to 01/01/21	Actual to Period 10 01/01/21 AFTER Transfers	Variance to 01/01/21		%
	£m	£m	£m	£m	£m	£m		
Service Departments:								
Expenditure								
Employee Cost	532.478	542.159	(9.681)	390.271	394.470	(4.199)	over	(1.1%)
Property Costs	54.099	59.243	(5.144)	41.346	44.845	(3.499)	over	(8.5%)
Supplies and Services	54.244	53.718	0.526	39.786	36.304	3.482	under	8.8%
Transport Costs	41.790	40.442	1.348	30.509	28.688	1.821	under	6.0%
Administration Costs	15.822	15.358	0.464	11.398	11.167	0.231	under	2.0%
Payments to Other Bodies	123.891	122.875	1.016	96.152	95.784	0.368	under	0.4%
Payments to Contractors	201.335	216.218	(14.883)	136.754	146.531	(9.777)	over	(7.1%)
Transfer Payments	6.104	6.292	(0.188)	5.321	5.325	(0.004)	over	(0.1%)
Housing Benefits	70.686	69.574	1.112	50.323	49.581	0.742	under	1.5%
Financing Charges (controllable)	2.071	2.211	(0.140)	1.625	1.852	(0.227)	over	(14.0%)
Total	1,102.520	1,128.090	(25.570)	803.485	814.547	(11.062)	over	(1.4%)
Service Departments Total	1,102.520	1,128.090	(25.570)	803.485	814.547	(11.062)	over	(1.4%)
CFCR	1.398	1.398	0.000	0.000	0.000	0.000	-	n/a
Loan Charges	40.843	40.843	0.000	29.174	29.174	0.000	-	0.0%
Corporate Items	3.779	3.611	0.168	0.388	0.093	0.295	under	76.0%
Corporate Items - COVID-19	29.458	6.107	23.351	19.509	3.242	16.267	under	83.4%
Corporate Items - 21/22 Strategy	14.289	14.289	0.000	0.000	0.000	0.000	-	n/a
Total Expenditure	1,192.287	1,194.338	(2.051)	852.556	847.056	5.500	under	0.6%
Income								
Housing Benefit Subsidy	65.542	64.951	(0.591)	45.176	44.777	(0.399)	under rec	(0.9%)
Other Income	352.374	353.142	0.768	247.646	242.496	(5.150)	under rec	(2.1%)
Council Tax (Net of Council Tax Reduction Scheme)	136.881	139.447	2.566	97.772	99.605	1.833	over rec	1.9%
General Revenue Grant	344.049	344.049	0.000	245.749	245.749	0.000	-	0.0%
General Revenue Grant - COVID-19	32.429	31.998	(0.431)	11.360	11.360	0.000	-	0.0%
Non Domestic Rates	226.179	226.179	0.000	161.556	161.556	0.000	-	0.0%
Transfer from Reserves	34.833	34.833	0.000	34.833	34.833	0.000	-	0.0%
Total Income	1,192.287	1,194.599	2.312	844.092	840.376	(3.716)	under rec	(0.4%)
Net Expenditure / (Income)	0.000	(0.261)	0.261	8.464	6.680	1.784	under	21.1%

COVID-19 Expenditure to 1 January 2021

Additional Costs

Service	Description of Cost	Value £m
Community and Enterprise Resources		
Facilities, Waste and Grounds (FWG)	Staffing costs supporting COVID response	0.152
Fleet, Environmental and Projects	Staffing costs supporting COVID response	0.166
Planning and Economic Development	Staffing costs supporting COVID response	0.006
All Services	PPE, Equipment and cleaning materials for staff.	0.496
FWG	New booking system for special uplifts	0.010
FWG	Temporary Mortuary Costs and Shelving / Racking for Bereavement Services	0.143
FWG	Food Costs – Social Work and Homelessness	0.011
All Services	IT Costs to facilitate home working	0.010
All Services	Fleet costs including fuel supporting COVID19 response	0.250
FWG and Fleet, Environmental and Projects	Printing and Stationery, signage and mobile phones	0.047
FWG	Increase in domestic waste tonnage and costs at civic amenity sites including security	1.354
FWG	Webcast system and live webcasts	0.015
Leisure	Impact of lost income on SLLCT establishments	1.269
FWG	Grounds Start up costs – Purchase of Machinery - Grounds	0.028
Education Resources		
Schools	Supply Teachers (April, May and June)	0.502
Support Services	Education Additional Staffing (to December)	0.118
YFCL	Hub School Janitors (April and May)	0.020
YFCL	YFCL Sessional Additional Hours (April and May)	0.032
YFCL	YFCL Summer Hubs (July / August)	0.226
Schools	Additional Teachers (to December)	1.608
Schools	Additional School Support Assistants (to December)	0.131
Schools	Additional Cleaning	0.679
Schools	Facilities Orders (Hand sanitisers / soap dispensers / bins / wipes / hand towels)	0.700
ELC	ELC Works	0.043
Schools	Additional Utilities - ventilation required	0.249
Schools / ELC	Central Orders (Gloves/wipes/aprons/ visors / masks)	0.923
Schools / ELC	Hub Schools and Early Years Supplies / Materials	0.134
Schools	Schools Hand Washing Supplies / Home Working Materials etc	0.025
Schools	Hub Schools Replenishment of Supplies / Materials	0.023
Schools	ICT for Support Staff	0.091
Schools	Winter Clothing Payments	0.050
Schools	Digital Inclusion	0.178
Schools	Signage / Posters / Stickers	0.062
Schools	Equity / Information Activity Packs	0.024
ELC	ELC Provision to Key workers	0.043
Schools	Footwear and Clothing Grants (additional claimants)	0.074
Finance and Corporate Resources		
IT Services	IT related spend to allow home working	0.280
Finance (Transactions), Personnel and Communications and Strategy	Additional staff costs to process Business Grants, Scottish Welfare Fund applications, work on Wellbeing line and provision of additional information on social media.	0.672
All	PPE, Telephones and mail to support COVID response	0.238
Finance (Transactions)	Benefits costs associated with homeless use of Bed and Breakfast	0.062
Finance (Transactions)	Expenditure on Financial Insecurity Items – Winter Fuel Payments, Free School Meals for Children self-isolating, assistance to tenants, foodbank expenditure	0.459
Finance (Transactions)	£100 Winter Payments	0.982

Service	Description of Cost	Value £m
Finance (Transactions)	Free School Meals – School holidays (includes additional school closure days due to lockdown)	0.509
Housing and Technical Resources		
Housing and Property Services	Temporary accommodation costs for homeless people, set up costs for temporary mortuary facility and the cost of PPE for housing and property services staff.	0.491
Social Work Resources		
Children & Family, Justice	Staffing costs to maintain service in children's home, support to vulnerable families and young people and costs related to the early release from prison	0.262
Total Additional Costs as at Period 10		13.847

Council Tax and Council Tax Reduction Scheme (CTRS)

Service	Description of Lost Income	Value £m
Council Tax	Loss of 2020/21 Council Tax Income including cancelled Direct Debits at end December 2020	0.000
Council Tax	Loss of Council Tax arrears collection income at end December 2020	0.000
CTRS	Cost of additional payments as at end December 2020	0.000
Additional Cost/Lost Income as at Period 10		0.000

Expenditure on Food Fund

Service	Description of Cost	Value £m
Corporate Items	Expenditure on Food Fund related items including Free School Meals provision, paypoint costs for Free School Meals, provision of meals to hubs and social work and food to vulnerable households	3.242
Additional Costs as at Period 10		3.242

Lost Income

Service	Description of Lost Income	Value £m
Community and Enterprise Resources		
Planning and Economic Development	Reduced income from Planning applications	0.460
Roads	Reduced Parking income and income from Roads Act legislation	1.508
Facilities, Waste and Grounds	Reduced school meals, milk subsidy, care of gardens, special uplifts, sale of bins income	1.657
Fleet, Environmental and Projects	Reduced income from taxi inspections.	0.042
Education Resources		
Early Years	Reduced income from Early Years Fees, playgroups and nursery milk claims	0.382
Support Services	Reduced income from Music Tuition fees	0.102
Support Services	Reduced income from Privilege transport	0.011
Finance and Corporate Resources		
Communications and Strategy	Reduced print room income.	0.042
Administration, Legal and Licensing	Reduced income for Licensing and Registration	0.322
Administration, Legal and Licensing	Reduced Legal Fees income	0.025
Finance (Transactions)	Reduced commission income for childcare due to homeworking	0.008
Total Lost Income as at Period 10		4.559

Unachieved Savings

Service	Description of Unachieved Savings	Value £m
Community and Enterprise Resources		
Facilities, Streets, Waste and Grounds	Implementation of work pattern changes within Grounds	0.077
Education Resources		
Support Services	Support Services	0.030
Schools	Curriculum and Quality Improvement Service Budget Realignment	0.020
Early Years	Employment of Early Learning and Childcare Graduates	0.049
Finance and Corporate Resources		
IT	IT Staffing Structure	0.246
Administration, Legal and Licensing	Licensing and Registration Fee Income	0.026
Unachieved Savings as at Period 10		0.448

Unspent Budget

Service	Description of Lost Income	Value £m
Community and Enterprise Resources		
Facilities, Waste and Grounds	Reduced expenditure on food purchases	(1.090)
Facilities, Waste and Grounds	Reduced expenditure on fuel in Street Cleaning	(0.066)
Facilities, Waste and Grounds	Reduced expenditure on fireworks display	(0.020)
Planning and Economic Development	Reduced expenditure due to cancellation of Christmas events	(0.045)
Roads	Reduced expenditure on flooding works	(0.077)
All	Reduced expenditure on multi-function devices and postages	(0.013)
Education Resources		
Support Services	West Partnership Income	(0.012)
Schools	Rates	(0.236)
YFCL	Breakfast Clubs and Holiday Lunch Clubs	(0.674)
All	Reduced expenditure on multi-function devices	(0.053)
Finance and Corporate Resources		
All	Reduced expenditure on multi-function devices and postages	(0.016)
Corporate Items	Rates	(0.285)
Unspent Budget as at Period 10		(2.587)

Net Cost of COVID-19 as at Period 10	19.509
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SOUTH LANARKSHIRE COUNCIL
Revenue Budget Monitoring Report
Period Ended 1 January 2021 (No.10)
Housing Revenue Account

	Annual Budget	Forecast for Year	Annual Forecast Variance	Budget Proportion to 01/01/21	Actual to Period 10 01/01/21	Variance to 01/01/21		%	Note
	£m	£m	£m	£m	£m	£m			
Employee Costs	13.721	13.384	0.337	10.093	9.924	0.169	under	1.7%	1
Property Costs	46.661	48.396	(1.735)	31.342	32.112	(0.770)	over	(2.5%)	2
Supplies & Services	0.996	0.809	0.187	0.785	0.752	0.033	under	4.2%	
Transport & Plant	0.195	0.223	(0.028)	0.071	0.077	(0.006)	over	(8.5%)	
Administration Costs	5.644	5.632	0.012	3.823	3.820	0.003	under	0.1%	
Payments to Other Bodies	3.176	3.130	0.046	2.375	2.371	0.004	under	0.2%	
Payments to Contractors	0.100	0.131	(0.131)	0.072	0.080	(0.008)	over	(11.1%)	
Transfer Payments	0.000	0.000	0.000	0.000	0.000	0.000	-	n/a	
Financing Charges	19.448	19.456	(0.008)	19.343	19.344	(0.001)	over	0.0%	
Total Controllable Expenditure	89.941	91.161	(1.220)	67.904	68.480	(0.576)	over	(0.8%)	
Total Controllable Income	(107.634)	(105.901)	(1.733)	(73.898)	(72.623)	(1.275)	under rec	(1.7%)	3
Transfer to/(from) Balance Sheet	2.104	(0.849)	2.953	1.430	(0.421)	1.851	over rec	(129.4%)	4
Net Controllable Expenditure	(15.589)	(15.589)	0.000	(4.564)	(4.564)	0.000	-	0.0%	
Add: Non Controllable Budgets									
Financing Charges	15.589	15.589	0.000	10.592	10.592	0.000	-	0.0%	
Total Budget	0.000	0.000	0.000	6.028	6.028	0.000		0.0%	

Variance Explanations

1. Employee Costs

This underspend reflects the level of turnover within the Service.

2. Property Costs

This overspend reflects an increase in the level of demand for repairs and maintenance, following the easing of lockdown restrictions. In addition, cyclical rent debt levels are higher than in previous years and this may impact on bad debt levels at the end of the year.

3. Income

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

4. Transfer to/(from) Balance Sheet

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

Report

5

Report to: **Financial Resources Scrutiny Forum**
 Date of Meeting: **18 February 2021**
 Report by: **Executive Director (Finance and Corporate Resources)**

Subject: **Revenue Budget Monitoring 2020/2021 - Detailed Resource Analysis**

1. Purpose of Report

1.1. The purpose of the report is to:-

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

2. Recommendation(s)

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

- (1) that the 2020/2021 detailed financial analysis as at period 10 (1 January 2021) for each of the individual Resources, be noted.

3. Background

3.1. The individual reports attached provide detailed information on each of the Resource Revenue Budgets for 2020/2021 as at 1 January 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 1 January 2021 (Period 10).
- ♦ Details of the most significant variances within the Resource and the Housing Revenue Account across Subjective headings and across Services as at 1 January 2021 (Period 10).
- ♦ A line by line trend analysis of the total Resource expenditure and income across subjective headings as at 1 January 2021 (Period 10).

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

4. Employee Implications

4.1. None

5. Financial Implications

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

6. Climate Change, Sustainability and Environmental Implications

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

7. Other Implications

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

7. Equality Impact Assessment and Consultation Arrangements

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

Paul Manning

Executive Director (Finance and Corporate Resources)

10 February 2021

Link(s) to Council Values/Ambitions/Objectives

- ◆ Accountable, Effective, Efficient and Transparent

Previous References

- ◆ None

List of Background Papers

- ◆ Revenue Ledger prints to 1 January 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

South Lanarkshire Council

Revenue Budget Monitoring Statement

Period Ended 1 January 2021 (No.10)

Community and Enterprise Resources

Service Departments :-

	Annual Budget £m	Forecast for Year BEFORE Transfers £m	Annual Forecast Variance BEFORE Transfers £m	Annual Forecast Variance AFTER Transfers £m	Budget Proportion to 01/01/21 £m	Actual to Period 10 to 01/01/21 BEFORE Transfers £m	Variance to 01/01/21 BEFORE Transfers £m
Facilities, Waste and Grounds	67.198	67.363	(0.165)	(0.402)	45.404	45.354	0.050 under
Fleet, Environmental and Projects	1.052	1.773	(0.721)	(0.766)	(0.337)	0.221	(0.558) over
Leisure and Culture	19.538	19.503	0.035	0.035	14.470	14.438	0.032 under
Planning and Economic Development	2.120	2.601	(0.481)	(0.646)	5.735	5.928	(0.193) over
Roads	19.717	21.406	(1.689)	(1.689)	12.637	13.886	(1.249) over
COVID-19	0.000	5.701	(5.701)	(5.701)	0.000	3.957	(3.957) over
Position before Transfers to Reserves	109.625	118.347	(8.722)	(9.169)	77.909	83.784	(5.875) over
Transfers to Reserves as at 01/01/21					0.000	0.352	(0.352) over
Position After Transfers to Reserves at 01/01/21					77.909	84.136	(6.227) over

Community and Enterprise Resources Variance Analysis 2020/21 (Period 10)

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Employee Costs	1,250k under	APT&C Basic/Superannuation/NI - 1,479k under Overtime - (246k) over	Facilities, Streets, Waste and Grounds - 573k under Fleet, Environmental and Projects - 337k under Planning and Economic Development - 107k under Roads - 615k under COVID-19 - (151k) over Facilities, Streets, Waste and Grounds - (185k) over Roads - 101k under COVID-19 - (171k) over	The variance is mainly due to vacant posts of which some are currently being progressed, partially offset by staff working on COVID-19 based duties. The overtime variance is the net effect of staff working on COVID-19 based duties partially offset by underspends as a result of normal services being suspended due to COVID-19 lockdown.
Property Costs	(449k) over	Water - Metered Charges - (75k) over	<u>Facilities, Streets, Waste and Grounds - (35k) over</u> Roads - (36k) over	The overspend relates to higher than anticipated charges across the services. The overspend relates to higher than anticipated charges within the depots.

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Property Costs (cont)		<u>Rent - 39k under</u>	Facilities, Streets, Waste and Grounds - 54k under	The underspend is mainly due to the service vacating premises therefore no longer incurring rent charges.
		<u>Security Costs - (54k) over</u>	<u>COVID-19 - (58k) over</u>	The overspend relates to costs for Civic Amenity sites and Peel Park in response to the Covid-19 pandemic.
		Repairs and Maintenance - External Contractors - (67k) over	COVID-19 - (78k) over	The overspend mainly relates to charges for Peel Park in response to the COVID-19 pandemic.
		Cleaning and Janitorial Supplies and Equipment - (252k) over	COVID-19 - (270k) over	The overspend relates mainly to the purchase of additional cleaning materials due to COVID-19.
Supplies and Services	1,684k under	<u>Computer Equipment Purchase - (49k) over</u>	<u>Facilities, Streets, Waste and Grounds - (19k) over</u> <u>COVID-19 - (17k) over</u>	The overspend is mainly within Waste Services for computer system upgrades. The overspend relates mainly to the purchase of a new booking system for Bulky Uplifts due to COVID-19.

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Supplies and Services (cont)		<u>Equipment Apparatus and Tools - (69k) over</u>	<u>Facilities, Streets, Waste and Grounds - (81k) over</u>	The overspend is mainly within Facilities for the purchase of catering equipment for schools to replace old or defective equipment.
		<u>Furnishings (including Crockery and Linen - (78k) over</u>	<u>Facilities, Streets, Waste and Grounds - (74k) over</u>	The overspend relates to the replacement of old or defective light equipment, crockery and cutlery within Facilities Management Catering service.
		Materials - 1,180k under	<u>Facilities, Streets, Waste and Grounds - (61k) over</u>	The overspend reflects the purchase of bins within Waste Services, partially offset by additional income and expenditure on materials within Street Services.
			Roads - 1,328k under	The underspend is due to a reduction in costs for materials as result of only emergency works being completed during COVID-19 lockdown.
			COVID-19 - (88k) over	The overspend relates mainly to the purchase of additional materials due to COVID-19.

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Supplies and Services (cont)		Foodstuff General - 1,100 under	Facilities, Streets, Waste and Grounds - 1,115k under	The underspend is due to a reduction in food purchases within the Catering service due to school closures during COVID-19 lockdown.
		Protective Clothing and Uniforms - (220k) over	<u>Facilities, Streets, Waste and Grounds - (31k) over</u>	The overspend is mainly due to the requirement for new improved waterproof PPE for operatives within Streets and Waste.
		Other Supplies and Services - (67k) over	COVID-19 - (176k) over	The overspend is due to the requirement for additional Personal Protective Equipment (PPE) due to COVID-19.
		Major Supply of Electricity Power - (94k) over	<u>Facilities, Streets, Waste and Grounds - (84k) over</u> Roads - (94k) over	The overspend mainly relates to the upkeep of Allotment sites. The overspend is due to the charges for street lighting electrical power being greater than anticipated.
Transport and Plant	1,391k under	Purchase of Plant - (43k) over	COVID-19 - (28k) over	The overspend is due to the purchase of plant to aid in additional works required as a result of COVID-19.

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Transport and Plant (cont)		<u>Fleet Services - Fuel - 771k under</u>	<u>Fleet, Environmental and Projects - 774k under</u>	The underspend is mainly due to less demand for fuel due to COVID-19 which is offset by an under recovery in income.
		Fleet Services - Vehicle Hires - 611k under	Fleet, Environmental and Projects - 616k under	The net underspend is mainly due to reduced expenditure on casual hires, partially offset by an overspend as a result of the timing of the achievement of efficiencies within Fleet. The underspend in casual hires is offset by an under recovery of income.
		<u>Licences - 53k under</u>	<u>Fleet, Environmental and Projects - 53k under</u>	The underspend is due to lower than anticipated road fund licences required.
		Fleet Service - Repairs - (767k) over	Fleet, Environmental and Projects - (730k) over	The overspend is mainly due to the timing of the achievement of efficiencies within Fleet.
			COVID-19 - (50k) over	The overspend is due to the requirement for additional repairs on vehicles and plant used as a result of COVID-19.
		<u>Fleet Service Charges - Vehicle Maintenance - 134k under</u>	<u>Facilities, Streets, Waste and Grounds - 61k under</u>	The underspend is mainly within Streets due to a reduction in the number of vehicles requiring to be maintained.

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Transport and Plant (cont)		Fleet Service Charges - Vehicle Maintenance (cont)	<u>Fleet, Environmental and Projects - 89k under</u>	The underspend is mainly due to lower than anticipated vehicle maintenance charges for Passenger Services.
			<u>COVID-19 - (23k) over</u>	The overspend is due to the requirement for maintenance on Fleet vehicles being used by services as a result of COVID-19.
		Fleet Service Charges - Leasing - 192k under	Facilities, Streets, Waste and Grounds - 168k under	The underspends reflect the timing of the replacement of vehicles, partially offset by the impact of the timing of the implementation of work pattern changes as a result of COVID 19 within Grounds.
			<u>Fleet, Environmental and Projects - 85k under</u>	The underspend is due to lower than anticipated leasing charges for Leisure vehicles.
			<u>COVID-19 - (70k) 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.
		Fleet Service Charges - Hired Vehicles - (3k) over	<u>Facilities, Streets, Waste and Grounds - (93k) over</u>	The overspend is mainly within Waste due to the requirement to hire vehicles to cover vehicle breakdowns.

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Transport and Plant (cont)		Fleet Service Charges - Hired Vehicles (cont)	Roads - 154k under	The underspend is due to reduced hire costs as a result of only emergency works being completed during COVID-19 lockdown.
			<u>COVID-19 - (58k) 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.
		Fleet Services Charges - Fuel - 414k under	<u>Facilities, Streets, Waste and Grounds - 136k under</u>	The underspend is due to a reduction in fuel usage as a result of COVID-19 lockdown and a reduction in the number of vehicles within the Streets Service.
			<u>Fleet, Environmental and Projects - 218k under</u>	The underspend is due to lower fuel consumption within pool cars and passenger services which is offset by an under recovery in income.
			Roads - 99k under	The underspend is due to a reduction in fuel usage as a result of only emergency works being completed due to COVID-19 lockdown.

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Transport and Plant (cont)		Fleet Services Charges – Fuel (cont)	<u>COVID-19 - (40k) over</u>	The overspend relates to fuel usage by hired and retained vehicles used for service delivery as result of COVID-19.
Administration Costs	(22k) over	Printing and Stationery - (30k) over	COVID-19 - (44k) over	The overspend relates to the printing of signage due to COVID-19.
Payment to Other Bodies	246k under	Other Local Authorities - 35k under Payment to Other Bodies - 210k under	Fleet, Environmental and Projects - 35k under Leisure - 20k under Planning and Economic Development - 172k under	The underspend relates to the volume of scientifically tested samples within Environmental service being less than anticipated due to the COVID-19. The underspend relates to budget not required for the fireworks display as a result of COVID-19. The underspend is due to cancellation of Christmas events and reduced payment of business support grants as a result of COVID-19
Payment to Contractors	(2,939k) over	<u>Payment to Trading Services Contractor - (262k) over</u>	<u>Roads - (107k) over</u>	The overspend is mainly due to increased reactive maintenance and rechargeable works.

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Payment to Contractors (cont)		Payment to Trading Services Contractor (cont)	<u>COVID-19 - (155k) over</u>	The overspend is due to traffic management for civic amenity sites due to COVID-19.
		Payment to Private Contractors - (2,674k) over	Facilities, Streets, Waste and Grounds - (103k) over	The overspend is due to cost of the fibre contract being higher than anticipated, partially offset by an underspend on the disposal of bulky waste. income. The underspend on bulky waste disposal is offset by an under recovery of income.
			<u>Fleet, Environmental and Projects - (29k) over</u>	The overspend relates mainly to expenditure on Clinical Waste which is offset by an over recovery of income.
			Roads - (111k) over	The overspend is due to a greater requirement to use sub-contractors to catch up in outstanding works due to the COVID19 pandemic, partially offset by reduced spend on flood projects.

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Payment to Contractors (cont)		Payment to Private Contractors (cont)	COVID-19 - (2,432k) over	The overspend is due to increased payments to SLLC to meet budgets pressures being experienced due to COVID-19. In addition, additional costs are being incurred for an increase in the levels of domestic waste tonnage being disposed as a result of COVID-19.
Income	(7,042k) under recovered	<u>Contribution from Other Bodies - 43k over recovered</u> Sales General - (1,429k) under recovered <u>Sales Departments of the Authority - 136k over recovered</u>	<u>Fleet, Environmental and Projects - 33k over recovered</u> Facilities, Streets, Waste and Grounds - (1,430k) under recovered <u>Roads - 138k over recovered</u>	The over recovery is due to greater than anticipated bus grant within Passenger Services. The under recovery reflects a reduction in cash income from the sale of school meals within the Catering Service due to school closures during COVID-19 lockdown. The over recovery is mainly due to higher levels of rechargeable works and is offset by additional expenditure.

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Income (cont)		Fees and Charges - General - (1,796k) under recovered	Facilities, Streets, Waste and Grounds - (174k) under recovered	The under recovery is mainly due to no income being recovered from private clients for Care of Gardens within Grounds and no income being received from bulky uplifts within Waste, both as a result of COVID-19.
			Planning and Economic Development - (476k) under recovered	The under recovery of income is due to a reduction in the number of planning and building standards applications as a result of COVID-19.
			Roads - (1,153k) under recovered	The under recovery is mainly due to reduced income for parking charges and fines as a result of COVID-19. This is partially offset by additional income from road consents.
		Fleet Services - (1,967k) under recovered	Fleet, Environmental and Projects - (1,967k) under recovered	The under recovery is mainly due to lower than anticipated income from fuel and casual hires which is offset by an underspend in expenditure (see Transport Costs).
		<u>Other Income - 67k over recovered</u>	<u>Facilities, Streets, Waste and Grounds - 62k over recovered</u>	The over recovery is mainly within Grounds and is a result of additional service requests.

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Income (cont)		<u>Recovery from Capital - (250k) under recovered</u>	<u>Roads - (250k) under recovered</u>	The under recovery is due to a reduction in the level of works that have been undertaken.
		Recharges - Departments of Authority - (1,847k) under recovered	<u>Facilities, Streets, Waste and Grounds - 247k over recovered</u>	The over recovery is due to the net effect of the recovery of nursery meals from Education Resources being greater than anticipated, partially offset by an under recovery of income within Grounds.
			<u>Fleet, Environmental and Projects - (51k) under recovered</u>	The under recovery is mainly due to plant maintenance within Fleet Services.
			Roads - (2,043k) under recovered	The under recovery is due to a minimum amount of works being carried out within the Construction Unit due to COVID-19 lockdown and is offset by a reduction in expenditure.

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

South Lanarkshire Council

Community and Enterprise Resources - Total

Expenditure / Income Variance Trends 2020/21

	REVISED ANNUAL BUDGET SLC 20/21 2	PERIOD 7 VARIANCE AMOUNT	Over/ Under	PERIOD 8 VARIANCE AMOUNT	Over/ Under	PERIOD 9 VARIANCE AMOUNT	Over/ Under	PERIOD 10 ESTIMATE TO DATE	PERIOD 10 ACTUAL TO DATE	PERIOD 10 VARIANCE AMOUNT	Over/ Under
EMPLOYEE COSTS											
APT & C BASIC	64,695	1,043	under	1,113	under	1,239	under	47,327	46,084	1,243	under
APT & C OVERTIME	1,540	(34)	over	(170)	over	(216)	over	917	1,163	(246)	over
APT & C SUPERANNUATION	10,910	6	under	1	under	(60)	over	8,051	8,097	(46)	over
APT & C NIC	5,348	227	under	241	under	239	under	3,948	3,666	282	under
TRAVEL AND SUBSISTENCE	84	9	under	9	under	7	under	60	53	7	under
OTHER EMPLOYEE COSTS	214	(1)	over	1	under	54	under	149	154	(5)	over
PENSION INCREASES	1,109	(12)	over	(27)	over	(26)	over	822	766	56	under
ADDITIONAL PENSION COSTS	0	(30)	over	(32)	over	(37)	over	0	41	(41)	over
EMPLOYEE COSTS	83,900	1,208	under	1,136	under	1,200	under	61,274	60,024	1,250	under
PROPERTY COSTS											
RATES	1,004	(46)	over	(45)	over	(29)	over	993	988	5	under
SCOTTISH WATER - UNMETERED CHARGES	32	0		(2)	over	(11)	over	24	30	(6)	over
SCOTTISH WATER - METERED CHARGES	99	(27)	over	(33)	over	(43)	over	61	136	(75)	over
RENT	1,074	(1)	over	0		4	under	788	749	39	under
SERVICE CHARGE	45	0		0		9	under	32	21	11	under
FACTORING CHARGES	14	0		5	under	(2)	over	14	20	(6)	over
PROPERTY INSURANCE	293	2	under	3	under	7	under	277	270	7	under
SECURITY COSTS	46	(3)	over	(6)	over	3	under	30	84	(54)	over
GROUND MAINTENANCE	8	0		0		2	under	4	3	1	under
GROUNDS MAINTENANCE ADDITIONAL WORKS	0	(1)	over	(2)	over	(2)	over	0	2	(2)	over
REPAIRS & MAINTENANCE - INTERNAL CONTRACTORS	14	(12)	over	(14)	over	(10)	over	9	21	(12)	over
REPAIRS & MAINTENANCE - EXTERNAL CONTRACTORS	51	(30)	over	(46)	over	(39)	over	31	98	(67)	over
ELECTRICITY - CONTRACT	341	(22)	over	(20)	over	(46)	over	268	302	(34)	over
GAS	141	0		8	under	16	under	70	44	26	under
HEATING OIL	14	(1)	over	(1)	over	0		6	4	2	under
CLEANING CONTRACT	41	0		0		0		41	41	0	
CLEANING AND JANITORIAL SUPPLIES AND EQUIPMENT	337	(662)	over	(319)	over	(215)	over	209	461	(252)	over
HEALTH & HYGIENE MATERIALS	38	(1)	over	1	under	(3)	over	1	2	(1)	over
REFUSE UPLIFT	408	(1)	over	(11)	over	(10)	over	224	234	(10)	over
OTHER PROPERTY COSTS	125	(12)	over	(18)	over	(21)	over	112	133	(21)	over
PROPERTY COSTS	4,125	(817)	over	(500)	over	(393)	over	3,194	3,643	(449)	over

South Lanarkshire Council

Community and Enterprise Resources - Total

Expenditure / Income Variance Trends 2020/21

	REVISED ANNUAL BUDGET SLC 20/21 2	PERIOD 7 VARIANCE AMOUNT	Over/ Under	PERIOD 8 VARIANCE AMOUNT	Over/ Under	PERIOD 9 VARIANCE AMOUNT	Over/ Under	PERIOD 10 ESTIMATE TO DATE	PERIOD 10 ACTUAL TO DATE	PERIOD 10 VARIANCE AMOUNT	Over/ Under
SUPPLIES AND SERVICES											
COMPUTER EQUIPMENT PURCHASE	384	5	under	(10)	over	(12)	over	260	309	(49)	over
COMPUTER EQUIPMENT MAINTENANCE	75	(14)	over	(9)	over	(14)	over	50	68	(18)	over
I.T. EQUIPMENT MAINT-CONTRACT	297	(4)	over	(1)	over	0		114	143	(29)	over
I.T. ELECTRONIC MESSAGING	70	(9)	over	(15)	over	(13)	over	53	62	(9)	over
EQUIPMENT, APPARATUS AND TOOLS	691	(28)	over	(2)	over	(47)	over	352	421	(69)	over
SMALL TOOLS	181	1	under	2	under	42	under	95	48	47	under
ADAPTATIONS FOR CLIENTS	0	0		0		0		0	1	(1)	over
SUPPLIES FOR CLIENTS	0	0		0		0		0	1	(1)	over
FURNITURE - OFFICE	0	(4)	over	(5)	over	(5)	over	0	10	(10)	over
FURNISHINGS (INCL. CROCKERY & LINEN)	124	(10)	over	(35)	over	(52)	over	117	195	(78)	over
MATERIALS	7,482	1,241	under	1,238	under	1,214	under	6,008	4,828	1,180	under
MATERIALS, APPARATUS AND EQUIPMENT	9	16	under	17	under	16	under	7	(10)	17	under
PUBLICATIONS, JOURNALS, NEWSPAPERS ETC.	2	(1)	over	(1)	over	(12)	over	0	13	(13)	over
TV LICENCES - EDUCATION	0	(1)	over	0		0		0	0	0	
FOODSTUFFS - GENERAL	4,039	1,173	under	1,176	under	1,123	under	2,798	1,698	1,100	under
PROTECTIVE CLOTHING & UNIFORMS	193	(128)	over	(151)	over	(239)	over	133	353	(220)	over
LAUNDRY COSTS	5	0		0		(1)	over	4	4	0	
OTHER SUPPLIES AND SERVICES	209	(95)	over	(135)	over	20	under	146	213	(67)	over
MAJOR SUPPLY OF ELECTRICAL POWER	1,260	0		0		(85)	over	460	554	(94)	over
DELIVERY CHARGE	1	0		(1)	over	(2)	over	0	2	(2)	over
SUPPLIES AND SERVICES	15,022	2,142	under	2,068	under	1,933	under	10,597	8,913	1,684	under

South Lanarkshire Council

Community and Enterprise Resources - Total

Expenditure / Income Variance Trends 2020/21

	REVISED ANNUAL BUDGET SLC 20/21 2	PERIOD 7 VARIANCE AMOUNT	Over/ Under	PERIOD 8 VARIANCE AMOUNT	Over/ Under	PERIOD 9 VARIANCE AMOUNT	Over/ Under	PERIOD 10 ESTIMATE TO DATE	PERIOD 10 ACTUAL TO DATE	PERIOD 10 VARIANCE AMOUNT	Over/ Under
TRANSPORT AND PLANT											
PURCHASE OF VEHICLES	427	0		(36)	over	0		427	427	0	
PURCHASE OF PLANT	63	(32)	over	(43)	over	(43)	over	14	57	(43)	over
FLEET SERVICES - DRIVERS	57	0		0		0		57	57	0	
FLEET SERVICES - FUEL	3,362	6	under	7	under	693	under	2,514	1,743	771	under
FLEET SERVICES - VEHICLE HIRE	1,734	(123)	over	(117)	over	523	under	1,313	702	611	under
POOL CAR CHARGES - RENTAL	55	2	under	2	under	(12)	over	43	57	(14)	over
POOL CAR CHARGES - FUEL	21	1	under	1	under	1	under	8	6	2	under
POOL CAR CHARGES - ADDITIONAL COSTS	8	(2)	over	(2)	over	(4)	over	6	8	(2)	over
TYRES	0	0		0		0		0	1	(1)	over
OTHER TRANSPORT COSTS	49	(9)	over	(8)	over	(17)	over	24	43	(19)	over
TRANSPORT INSURANCE	93	0		0		1	under	93	93	0	
LICENCES	412	0		(1)	over	43	under	369	316	53	under
FLEET SERVICES - REPAIRS	1,137	(423)	over	(555)	over	(632)	over	668	1,435	(767)	over
PLANT SERVICES	20	0		0		11	under	14	2	12	under
FLEET SERVICE CHARGES - VEHICLE MAINTENANCE	4,235	(22)	over	(17)	over	140	under	3,067	2,933	134	under
FLEET SERVICE CHARGES - UNSCHEDULED LABOUR	0	(1)	over	(1)	over	(1)	over	0	1	(1)	over
FLEET SERVICE CHARGES - PLANT MAINTENANCE	257	8	under	7	under	15	under	155	130	25	under
FLEET SERVICE CHARGES - ASSET MODIFICATION	70	(13)	over	(13)	over	(30)	over	53	81	(28)	over
FLEET SERVICE CHARGES - LEASING	5,249	(57)	over	(45)	over	149	under	3,566	3,374	192	under
FLEET SERVICE CHARGES - HIRED VEHICLES	1,100	130	under	92	under	6	under	537	540	(3)	over
FLEET SERVICE CHARGES - CONTRACT HIRE	2	(1)	over	(1)	over	1	under	2	1	1	under
FLEET SERVICE CHARGES - ROAD FUND LICENCE	226	(2)	over	(1)	over	13	under	167	140	27	under
FLEET SERVICE CHARGES - FUEL	2,413	70	under	108	under	417	under	1,527	1,113	414	under
FLEET SERVICE CHARGES - DRIVERS	100	(2)	over	(1)	over	(3)	over	100	102	(2)	over
HIRE OF EXTERNAL VEHICLES	76	0		0		23	under	26	0	26	under
HIRE OF EXTERNAL PLANT	287	(2)	over	(2)	over	3	under	277	273	4	under
HIRE OF SKIPS	17	(1)	over	0		(1)	over	12	13	(1)	over
TRANSPORT AND PLANT	21,470	(473)	over	(626)	over	1,296	under	15,039	13,648	1,391	under

South Lanarkshire Council

Community and Enterprise Resources - Total

Expenditure / Income Variance Trends 2020/21

	REVISED ANNUAL BUDGET SLC 20/21 2	PERIOD 7 VARIANCE AMOUNT	Over/ Under	PERIOD 8 VARIANCE AMOUNT	Over/ Under	PERIOD 9 VARIANCE AMOUNT	Over/ Under	PERIOD 10 ESTIMATE TO DATE	PERIOD 10 ACTUAL TO DATE	PERIOD 10 VARIANCE AMOUNT	Over/ Under
ADMINISTRATION											
PRINTING AND STATIONERY	175	(45)	over	(49)	over	(42)	over	93	123	(30)	over
TELEPHONES	102	2	under	11	under	5	under	67	57	10	under
MOBILE PHONES	68	(4)	over	(12)	over	(11)	over	54	62	(8)	over
ADVERTISING - OF COUNCIL SERVICE AVAILABILITY	13	0		0		(1)	over	0	0	0	
ADVERTISING - OTHER	59	1	under	(4)	over	(20)	over	41	58	(17)	over
POSTAGES/COURIERS	36	4	under	5	under	12	under	24	16	8	under
MEMBERSHIP FEES/SUBSCRIPTIONS	41	2	under	3	under	(2)	over	32	30	2	under
INSURANCE	260	0		0		(2)	over	260	262	(2)	over
MEDICAL COSTS	66	(4)	over	(9)	over	(5)	over	37	39	(2)	over
LEGAL EXPENSES	42	1	under	1	under	13	under	34	13	21	under
HOSPITALITY / CIVIC RECOGNITION	3	(1)	over	(1)	over	1	under	1	1	0	
INTERNET AGENCY FEES	15	0		1	under	0		15	15	0	
SECURITY UPLIFT FEES	26	0		0		8	under	18	8	10	under
OTHER ADMIN COSTS	3	(10)	over	(11)	over	(12)	over	3	15	(12)	over
CONFERENCES - OFFICIALS (incl associated costs)	0	0		0		0		0	0	0	
TRAINING	2	(1)	over	5	under	(2)	over	2	4	(2)	over
ADMINISTRATION	911	(55)	over	(60)	over	(58)	over	681	703	(22)	over
PAYMENT TO OTHER BODIES											
SPTE: ANNUAL BUS SUBSIDY	1,788	0		0		0		1,341	1,341	0	
SPTE: BUS OTHER	258	0		0		0		194	194	0	
SPTE: FERRIES	29	0		0		0		22	22	0	
SPTE: UNDERGROUND	1,318	0		0		0		989	989	0	
SPTE: OTHER	1,681	0		0		0		1,260	1,260	0	
SPTE: MAINTENANCE OF BUS SHELTERS AND STOPS	103	0		0		0		84	84	0	
OTHER LOCAL AUTHORITIES	89	25	under	22	under	24	under	44	9	35	under
GRANTS TO VOLUNTARY ORGANISATIONS	22	0		0		0		0	0	0	
PAYMENTS TO VOLUNTARY ORGANISATIONS	39	0		0		0		8	8	0	
PAYMENTS TO OTHER BODIES	8,643	61	under	61	under	200	under	5,685	5,475	210	under
EXTERNAL AUDIT FEES	4	0		0		2	under	4	2	2	under
PRIVATE INDIVIDUALS - GENERAL	0	0		0		(1)	over	0	1	(1)	over
PAYMENT TO OTHER BODIES	13,974	86	under	83	under	225	under	9,631	9,385	246	under
PAYMENT TO CONTRACTORS											
PAYMENT TO TRADING SERVICES CONTRACTOR	1,299	0		0		(138)	over	0	262	(262)	over
PAYMENT TO LOCAL AUTHORITY CONTRACTOR	302	0		0		0		245	243	2	under
PAYMENT TO PRIVATE CONTRACTOR	39,477	(2,177)	over	(2,341)	over	(2,480)	over	27,933	30,607	(2,674)	over
PAYMENT TO EXTERNAL CONSULTANTS / PROFESSIONAL SE	65	(2)	over	(2)	over	(3)	over	64	69	(5)	over
PAYMENT TO CONTRACTORS	41,143	(2,179)	over	(2,343)	over	(2,621)	over	28,242	31,181	(2,939)	over

South Lanarkshire Council

Community and Enterprise Resources - Total

Expenditure / Income Variance Trends 2020/21

	REVISED ANNUAL BUDGET SLC 20/21 2	PERIOD 7 VARIANCE AMOUNT	Over/ Under	PERIOD 8 VARIANCE AMOUNT	Over/ Under	PERIOD 9 VARIANCE AMOUNT	Over/ Under	PERIOD 10 ESTIMATE TO DATE	PERIOD 10 ACTUAL TO DATE	PERIOD 10 VARIANCE AMOUNT	Over/ Under
TRANSFER PAYMENTS											
CONCESSIONARY FARES	595	0		0		0		448	448	0	
TRANSFER PAYMENTS	595	0		0		0		448	448	0	
FINANCING CHARGES											
LEASING CHARGES - OPERATIONAL	1	0		0		0		0	0	0	
I.T. EQUIPMENT LEASING-CONTRACT	183	(8)	over	(10)	over	(2)	over	131	125	6	under
FINANCING CHARGES	184	(8)	over	(10)	over	(2)	over	131	125	6	under
TOTAL EXPENDITURE	181,324	(96)	over	(252)	over	1,580	under	129,237	128,070	1,167	under
INCOME											
MILK SUBSIDIES FROM THE E.U.	(55)	0		(9)	under rec	(23)	under rec	(47)	(22)	(25)	under rec
CONTRIBUTIONS FROM OTHER BODIES	(8,161)	1	over rec	1	over rec	36	over rec	(2,377)	(2,420)	43	over rec
SALES - GENERAL	(5,282)	(1,113)	under rec	(1,197)	under rec	(1,310)	under rec	(3,454)	(2,025)	(1,429)	under rec
SALES - DEPARTMENTS OF THE AUTHORITY	(187)	3	over rec	2	over rec	67	over rec	(163)	(299)	136	over rec
FEES AND CHARGES - GENERAL	(8,509)	(1,708)	under rec	(1,936)	under rec	(1,781)	under rec	(6,664)	(4,868)	(1,796)	under rec
FEES AND CHARGES - OTHER BODIES	(109)	(59)	under rec	(12)	under rec	(11)	under rec	(101)	(89)	(12)	under rec
FEES AND CHARGES - DEPARTMENTS OF THE AUTHORITY	(7,727)	30	over rec	51	over rec	26	over rec	(7,419)	(7,436)	17	over rec
RENTAL INCOME	(599)	(2)	under rec	0		21	over rec	(139)	(160)	21	over rec
FLEET SERVICES	(12,367)	(66)	under rec	(72)	under rec	(1,772)	under rec	(9,057)	(7,090)	(1,967)	under rec
OTHER INCOME	(2,248)	18	over rec	12	over rec	38	over rec	(719)	(786)	67	over rec
RECOVERY FROM CAPITAL	(1,333)	0		22	over rec	(173)	under rec	(1,034)	(784)	(250)	under rec
RECHARGES - DEPARTMENTS OF THE AUTHORITY	(25,122)	(2,111)	under rec	(1,961)	under rec	(2,133)	under rec	(20,154)	(18,307)	(1,847)	under rec
TOTAL INCOME	(71,699)	(5,007)	under rec	(5,099)	under rec	(7,015)	under rec	(51,328)	(44,286)	(7,042)	under rec
NET EXPENDITURE	109,625	(5,103)	over	(5,351)	over	(5,435)	over	77,909	83,784	(5,875)	over

South Lanarkshire Council

Revenue Budget Monitoring Statement

Period Ended 1 January 2021 (No.10)

Education Resources

Service Departments :-

Education

COVID-19

Position before Transfers to Reserves

Transfers to Reserves as at 01/01/21

Position After Transfers to Reserves at 01/01/21

Annual Budget	Forecast for Year BEFORE Transfers	Annual Forecast Variance BEFORE Transfers	Annual Forecast Variance AFTER Transfers	Budget Proportion to 01/01/21 £m	Actual to Period 10 to 01/01/21 BEFORE Transfers £m	Variance to 01/01/21 BEFORE Transfers £m
£m	£m	£m	£m			
19.717	13.452	6.265	0.004	248.687	243.694	4.993 under
0.000	9.921	(9.921)	(9.921)	0.000	5.935	(5.935) over
19.717	23.373	(3.656)	(9.917)	248.687	249.629	(0.942) over
				0.000	4.815	(4.815) over
				248.687	254.444	(5.757) over

Education Resources Variance Analysis 2020/21 (Period 10)

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Employee Costs	(2,153k) over	Teachers Basic / Superannuation / National Insurance - (3,033k) over	Schools - (923k) over	The overspend reflects the additional teaching staff required due to a growth in pupil numbers.
			COVID-19 - (2,110k) over	The overspend is mainly due to the increased cost of supply teachers in relation to SNCT guidance on payment arrangements for staff due to COVID-19. Additional Education recovery teachers have also been employed on 1 year fixed term contracts.
		APT&C Basic / Superannuation / National Insurance - 976k under	Early Years - 1,185k under	<p>The underspend mainly relates to Early Years posts, where the timing of the expansion projects resulted in a delay in recruitment to fill posts.</p> <p>Specific grant funding was provided for the delivery of 1140 hours of Early Years and this element of the underspend will be carried forward to meet the cost of ELC expansion going forward.</p>

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Employee Costs (cont)		APT&C Basic / Superannuation / National Insurance (cont)	COVID-19 - (209k) over	The overspend is mainly due to the increased cost of school support staff in relation to payment arrangements for staff volunteering in hub and ASN schools outwith term time.
		Sessional Work - (153k) over	Schools - 108k under	The underspend is mainly due to Holiday Lunch Clubs being suspended due to school closures this financial year.
			COVID-19 - (261k) over	This mainly relates to the costs of sessional staff costs that supported the provision of Summer Hubs during school closures.
Property Costs	(1,490k) over	Rates - 236k under	Schools - 236k under	The underspend is mainly due to the timing of rates charges from schools and establishments becoming operational and rebates received in relation to previous financial years.
		<u>Electricity - (249k) over</u>	<u>COVID-19 - (249k)</u>	This overspend is due to increased ventilation requirements within schools.

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Property Costs (cont)		Cleaning Contract - (717k) over	COVID-19 - (699k) over	The overspend is due to increased cleaning requirements within schools and Early Years establishments following the return in August.
		Cleaning and Janitorial Supplies and Equipment - (757k) over	COVID-19 - (763k) over	The overspend is due to expenditure incurred on sanitising stations and additional cleaning supplies following the return to schools in August.
Supplies and Services	1,198k under	IT Equipment Maint - Contract - (227k) over	COVID-19 - (227k) over	The overspend is mainly due to expenditure incurred in relation to Digital Inclusion.
		Materials, Apparatus and Equipment - (355k) over	<u>Schools - (282k) over</u>	The overspend is due to additional expenditure reflecting the growth in pupil numbers.
			COVID-19 - (73k) over	The overspend is mainly due to expenditure incurred on supplies and materials required for hub schools in relation to COVID-19.

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Supplies and Services (cont)		<u>Pupil Equity Funding - 1,884k under</u>	<u>Schools - 1,884 under</u>	<p>This relates to grant funding received for the academic school year rather than financial year, therefore expenditure spans years 2020/2021 and 2021/2022. Lockdown restrictions have also had an impact on the ability of schools to spend in the current year.</p> <p>Any underspend in the current year will be carried forward for use in the April to June 2021 school session.</p>
		Protective Clothing and Uniforms - (985k) over	COVID-19 - (983k) over	The overspend is due to expenditure incurred on personal protective equipment following the return to schools in August.
		<u>Health and Safety - 71k under</u>	<u>Schools - 71k under</u>	This underspend relates to expenditure on sanitary products being lower than anticipated.

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Supplies and Services (cont)		Catering - Contract - 841k under	Schools - 841k under	<p>The underspend is partly due to unspent budget in relation to both the Holiday Lunch Club and Breakfast Club programmes this financial year and is being used to help manage the costs of COVID-19.</p> <p>In addition, expenditure on the provision of lunches in Early Years establishments is lower than anticipated. This funding will be carried forward to meet the costs of Early Years expansion going forward.</p>
Transport and Plant	(332k) over	<u>Pupil Transport - Special Educational Needs - (66k) over</u> Pupil Transport - Strathclyde Passenger Transport - (243k) over <u>Pupil Transport - Other - (48k) over</u>	<u>Schools - (66k) over</u> Schools - (243k) over <u>Schools - (48k) over</u>	<p>This relates to the cost of transporting children with Additional Support Needs to school.</p> <p>This is a demand led service and reflects the volume of children requiring mainstream transport to school.</p> <p>This is a demand led service and reflects the volume of children requiring mainstream transport to school.</p>

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Administration Costs	10k under	Printing and Stationery - (30k) over	<u>Schools - 47k under</u>	The underspend is mainly due to reduced expenditure on photocopier (MFD) usage charges within schools to date.
			COVID-19 - (77k) over	The overspend is mainly due to costs associated with COVID-19 related signage required for schools for their return in August.
		Conferences - 38k under	Schools - 38k under	The underspend relates to expenditure on Early Years partner conferences being lower than anticipated.
Payments to Other Bodies	2,411k under	Other Local Authorities - 220k under	Schools - 220k 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 - 2,964k under	Early Years - 3,007k under	The underspend is mainly due to less than anticipated core Early Years spend to date.
			COVID-19 - (43k) over	The overspend is due to expenditure incurred on the provision of critical childcare for families of key workers.

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Payments to Other Bodies (cont)		Independent School Places - (802k) over	Schools - (802k) over	This overspend reflects the increased cost of placements for pupils with additional support needs in independent schools due to both an increase in the number of placements and in the cost of placements. This is partially offset by the underspend within Other Local Authorities above.
Transfer Payments	(74k) over	<u>Footwear and Clothing Grants - (74k) over</u>	<u>COVID-19 - (74k) over</u>	The overspend is due to increased expenditure on footwear and clothing grants as a result of additional claimants due to COVID-19.
Income	(512k) under recovered	Milk Subsidies - (18k) under recovered	Schools - (18k) under recovered	This reflects the under recovery of income received for the administration of nursery milk due to COVID-19.
		Contributions from Other Bodies - (224k) under recovered	Schools - (224k) under recovered	The under recovery relates to reduced income received from Instrumental Music Service fees as a result of COVID-19.
		Early Years Fees - (241k) under recovered	Early Years - (241k) under recovered	The under recovery of income relates to reduced income received from Early Years Childcare fees as a result of COVID-19.

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

South Lanarkshire Council

Education Resource - Total

Expenditure / Income Variance Trends 2020/2021

	REVISED ANNUAL BUDGET SLC 20/21 2	PERIOD 7 ACTUAL TO DATE	PERIOD 7 VARIANCE AMOUNT	Over/ Under	PERIOD 8 VARIANCE AMOUNT	Over/ Under	PERIOD 9 VARIANCE AMOUNT	Over/ Under	PERIOD 10 ESTIMATE TO DATE	PERIOD 10 ACTUAL TO DATE	PERIOD 10 VARIANCE AMOUNT	Over/ Under
EMPLOYEE COSTS												
TEACHERS BASIC	150,049	78,691	(1,224)	over	(1,478)	over	(1,914)	over	112,959	115,219	(2,260)	over
TEACHERS SUPERANNUATION	35,375	17,707	(288)	over	(349)	over	(444)	over	25,391	25,916	(525)	over
TEACHERS NI	16,461	8,429	(133)	over	(162)	over	(210)	over	12,097	12,345	(248)	over
DAILY TEACHERS BASIC	1,281	521	0		0		0		784	784	0	
TEACHERS TRAINING	380	238	0		0		16	under	173	155	18	under
APT&C BASIC	56,075	26,357	195	under	204	under	694	under	39,373	38,606	767	under
APT&C OVERTIME	0	53	(53)	over	(53)	over	(54)	over	0	55	(55)	over
APT&C SUPERANNUATION	10,200	4,889	50	under	51	under	135	under	7,346	7,198	148	under
APT&C NIC	4,176	2,035	20	under	20	under	56	under	2,965	2,904	61	under
SESSIONAL WORK	121	261	(159)	over	(159)	over	(154)	over	121	274	(153)	over
TRAVEL AND SUBSISTANCE	227	20	53	under	29	under	52	under	89	35	54	under
OTHER EMPLOYEE COSTS	263	41	21	under	16	under	60	under	162	104	58	under
PENSION INCREASES	434	242	11	under	13	under	14	under	325	311	14	under
PREMATURE RETIRALS	4,660	2,720	(1)	over	(2)	over	(21)	over	3,495	3,526	(31)	over
ADDITIONAL PENSION COSTS	0	0	0		0		(1)	over	0	1	(1)	over
EMPLOYEE COSTS	279,702	142,204	(1,508)	over	(1,870)	over	(1,771)	over	205,280	207,433	(2,153)	over

South Lanarkshire Council

Education Resource - Total

Expenditure / Income Variance Trends 2020/2021

	REVISED ANNUAL BUDGET SLC 20/21 2	PERIOD 7 ACTUAL TO DATE	PERIOD 7 VARIANCE AMOUNT	Over/ Under	PERIOD 8 VARIANCE AMOUNT	Over/ Under	PERIOD 9 VARIANCE AMOUNT	Over/ Under	PERIOD 10 ESTIMATE TO DATE	PERIOD 10 ACTUAL TO DATE	PERIOD 10 VARIANCE AMOUNT	Over/ Under
PROPERTY COSTS												
RATES	12,924	14,457	236	under	236	under	236	under	12,924	12,688	236	under
SCOTTISH WATER - METERED (DRAINAGE) CHARGES	1,000	386	0		0		(7)	over	621	629	(8)	over
SCOTTISH WATER - METERED CHARGES	643	273	0		0		11	under	383	370	13	under
RENT	246	181	0		0		(7)	over	199	207	(8)	over
SERVICE CHARGE	33	0	0		0		0		3	3	0	
FACTORING CHARGES	0	1	(1)	over	(1)	over	(1)	over	0	1	(1)	over
BED AND BREAKFAST	0	1	(1)	over	(1)	over	(2)	over	0	3	(3)	over
PROPERTY INSURANCE	480	3	0		(3)	over	(5)	over	479	484	(5)	over
SECURITY COSTS	65	17	0		0		(3)	over	19	22	(3)	over
REPAIRS & MAINTENANCE - INTERNAL CONTRACTOR	36	9	(1)	over	(3)	over	9	under	30	20	10	under
LIFE CYCLE MAINTENANCE	1	1	0		0		0		1	1	0	
REPAIRS & MAINTENANCE - EXTERNAL CONTRACTOR	4	34	(28)	over	(31)	over	(47)	over	3	51	(48)	over
ADAPTIONS - INTERNAL CONTRACTORS	62	48	(27)	over	(29)	over	(36)	over	36	75	(39)	over
ASBESTOS	0	1	(1)	over	(1)	over	(1)	over	0	1	(1)	over
ELECTRICITY - CONTRACT	3,751	1,279	0		0		(182)	over	2,247	2,496	(249)	over
GAS	2,260	414	0		0		0		869	869	0	
HEATING OIL	71	16	0		0		0		33	34	(1)	over
SOLID FUEL	187	2	0		0		0		109	109	0	
JANITOR SERVICE	54	2	0		0		37	under	50	12	38	under
JANITORIAL SUPPLIES	6	0	0		0		5	under	5	0	5	under
CLEANING CONTRACT	22	712	(699)	over	(699)	over	(716)	over	5	722	(717)	over
CLEANING OUTWITH CONTRACT	62	21	0		0		15	under	45	28	17	under
CLEANING AND JANITORIAL SUPPLIES AND EQUIPMENT	184	393	(325)	over	(610)	over	(699)	over	125	882	(757)	over
HEALTH & HYGIENE MATERIALS	132	(1)	1	under	1	under	30	under	87	55	32	under
WINDOW CLEANING	2	0	0		0		0		0	0	0	
STEWARD SERVICE	1	0	0		0		0		0	0	0	
REFUSE UPLIFT	15	1	0		0		0		5	5	0	
REMOVAL & STORAGE COSTS	2	2	0		0		0		2	3	(1)	over
OTHER PROPERTY COSTS	40	28	0		0		(14)	over	30	30	0	
ACCOMMODATION RECHARGE TO USERS	882	882	0		0		0		882	882	0	
PROPERTY COSTS	23,165	19,163	(846)	over	(1,141)	over	(1,377)	over	19,192	20,682	(1,490)	over

South Lanarkshire Council

Education Resource - Total

Expenditure / Income Variance Trends 2020/2021

	REVISED ANNUAL BUDGET SLC 20/21 2	PERIOD 7 ACTUAL TO DATE	PERIOD 7 VARIANCE AMOUNT	Over/ Under	PERIOD 8 VARIANCE AMOUNT	Over/ Under	PERIOD 9 VARIANCE AMOUNT	Over/ Under	PERIOD 10 ESTIMATE TO DATE	PERIOD 10 ACTUAL TO DATE	PERIOD 10 VARIANCE AMOUNT	Over/ Under
SUPPLIES AND SERVICES												
COMPUTER EQUIPMENT PURCHASE	360	185	0		0		(1)	over	357	377	(20)	over
COMPUTER EQUIPMENT RENTAL	1	0	0		0		1	under	1	0	1	under
I.T. EQUIPMENT MAINT-CONTRACT	2,544	1,683	0		(127)	over	(227)	over	2,473	2,700	(227)	over
I.T. ELECTRONIC MESSAGING	21	16	0		0		(4)	over	21	26	(5)	over
EQUIPMENT, APPARATUS AND TOOLS	30	4	0		1	under	2	under	14	14	0	
SMALL TOOLS	3	0	0		(1)	over	(2)	over	3	3	0	
AIDS FOR CLIENTS	102	15	7	under	0		32	under	38	38	0	
ADAPTATIONS FOR CLIENTS	14	7	(7)	over	0		(14)	over	14	14	0	
FURNITURE - OFFICE	20	17	(5)	over	(3)	over	(2)	over	20	22	(2)	over
FURNITURE - GENERAL	63	6	3	under	2	under	0		25	25	0	
FURNISHINGS (INCL. CROCKERY & LINEN)	9	5	0		(1)	over	0		8	8	0	
MATERIALS	8	6	(6)	over	(6)	over	(1)	over	8	9	(1)	over
MATERIALS, APPARATUS AND EQUIPMENT	2,474	521	(63)	over	(65)	over	(313)	over	728	1,083	(355)	over
PUPIL EQUITY FUNDING	3,286	0	0		0		1,696	under	1,889	5	1,884	under
SAC FUNDING	334	0	0		0		0		0	0	0	
LIBRARY/RESOURCE CENTRE MATERIALS	58	21	0		0		0		33	33	0	
AUDIO VISUAL	4	0	0		0		0		4	4	0	
PUBLICATIONS, JOURNALS, NEWSPAPERS ETC.	15	10	0		0		0		15	15	0	
TV LICENCES - EDUCATION	23	3	0		0		0		5	5	0	
FOODSTUFFS - GENERAL	13	2	(2)	over	(2)	over	(2)	over	9	11	(2)	over
PROTECTIVE CLOTHING & UNIFORMS	23	671	(647)	over	(686)	over	(763)	over	0	985	(985)	over
LAUNDRY COSTS	1	0	0		0		1	under	0	0	0	
OTHER SUPPLIES AND SERVICES	21	19	0		0		0		16	16	0	
HEALTH AND SAFETY	71	0	0		0		67	under	71	0	71	under
CATERING - CONTRACT	2,902	0	442	under	442	under	807	under	2,593	1,752	841	under
CATERING - OUTWITH CONTRACT	2	0	0		0		0		2	1	1	under
CATERING - EXTERNAL	0	0	0		0		0		0	1	(1)	over
DELIVERY CHARGE	0	0	0		0		0		0	2	(2)	over
SUPPLIES AND SERVICES	12,402	3,191	(278)	over	(446)	over	1,277	under	8,347	7,149	1,198	under

South Lanarkshire Council

Education Resource - Total

Expenditure / Income Variance Trends 2020/2021

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TRANSPORT AND PLANT												
POOL CAR CHARGES-RENTAL	3	0	0		(1)	over	(16)	over	2	18	(16)	over
OTHER TRANSPORT COSTS	2	1	0		0		0		2	1	1	under
INSURANCE	3	0	0		0		0		3	3	0	
FLEET SERVICE CHARGES - SCHEDULED MAINTENANCE	22	8	2	under	4	under	6	under	15	9	6	under
FLEET SERVICE CHARGES - VEHICLE MAINTENANCE	27	9	4	under	6	under	5	under	19	12	7	under
FLEET SERVICE CHARGES - LEASING	52	10	0		0		0		19	19	0	
FLEET SERVICE CHARGES - HIRED VEHICLES	0	2	(2)	over	(2)	over	(2)	over	0	2	(2)	over
FLEET SERVICE CHARGES - ROAD FUND LICENCES/MOT	4	2	0		0		0		3	2	1	under
FLEET SERVICE CHARGES - FUEL	68	11	0		0		15	under	48	31	17	under
FLEET SERVICE CHARGES - DRIVERS	1,237	990	0		(49)	over	0		1,062	1,062	0	
FLEET SERVICE CHARGES - BUS ESCORTS	258	176	0		(50)	over	0		256	256	0	
HIRE OF EXTERNAL VEHICLES	55	1	0		0		15	under	19	4	15	under
HIRE OF SKIPS	1	7	(5)	over	(2)	over	(5)	over	1	5	(4)	over
PUPIL TRANSPORT-SPECIAL EDUCATIONAL NEEDS	4,540	1,511	0		0		(59)	over	2,868	2,934	(66)	over
PUPIL TRANSPORT-S'CLYDE PASSENGER TRANSPORT	4,882	2,529	(88)	over	(117)	over	(200)	over	3,827	4,070	(243)	over
PUPIL TRANSPORT - OTHER	138	5	0		0		(43)	over	85	133	(48)	over
TRANSPORT AND PLANT	11,292	5,262	(89)	over	(211)	over	(284)	over	8,229	8,561	(332)	over
ADMINISTRATION												
PRINTING AND STATIONERY	608	325	(73)	over	(76)	over	(30)	over	523	553	(30)	over
TELEPHONES	212	90	0		0		3	under	124	120	4	under
MOBILE PHONES	23	14	0		0		0		20	20	0	
ADVERTISING - OTHER	11	0	0		0		3	under	3	0	3	under
POSTAGES/COURIERS	81	41	(3)	over	(3)	over	2	under	55	53	2	under
MEMBERSHIP FEES/SUBSCRIPTIONS	256	146	0		0		0		256	256	0	
INSURANCE	78	0	0		0		0		76	76	0	
MEDICAL COSTS	13	9	(3)	over	(3)	over	(3)	over	13	16	(3)	over
LEGAL EXPENSES	1	1	0		(1)	over	0		1	1	0	
HOSPITALITY / CIVIC RECOGNITION	6	9	(8)	over	(8)	over	(3)	over	6	9	(3)	over
SECURITY UPLIFT FEES	3	0	0		0		0		0	0	0	
OTHER ADMIN COSTS	5	0	0		0		(1)	over	5	6	(1)	over
CONFERENCES - OFFICIALS (incl associated costs)	52	0	24	under	31	under	35	under	38	0	38	under
TRAINING	381	48	42	under	22	under	0		330	330	0	
ADMINISTRATION	1,730	683	(21)	over	(38)	over	6	under	1,450	1,440	10	under

South Lanarkshire Council

Education Resource - Total

Expenditure / Income Variance Trends 2020/2021

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PAYMENT TO OTHER BODIES												
OTHER LOCAL AUTHORITIES	1,367	215	111	under	96	under	198	under	792	572	220	under
SCOTTISH QUALIFICATIONS AUTHORITY	1,563	1,552	0		0		0		1,552	1,552	0	
PAYMENTS TO VOLUNTARY ORGANISATIONS	16	14	0		0		0		16	16	0	
PAYMENTS TO OTHER BODIES	18,800	5,889	265	under	380	under	2,663	under	13,149	10,185	2,964	under
INDEPENDENT SCHOOL PLACES	3,507	2,002	(253)	over	(362)	over	(722)	over	2,008	2,810	(802)	over
CONTRACT SPEECH THERAPY	678	0	0		0		0		0	0	0	
SCHOOL ACTIVITIES	102	11	0		0		0		8	8	0	
RESEARCH GRANTS - EDUCATION	39	39	0		0		0		39	39	0	
PARENT COUNCILS (PREV.SCHOOL BOARDS)	28	0	0		0		0		12	12	0	
P.E. FACILITIES	70	0	0		0		0		0	0	0	
ACTIVITIES PROGRAMME	397	204	0		0		29	under	339	310	29	under
COPYRIGHT AGREEMENT	173	173	0		0		0		173	173	0	
VAT FREE EXCURSIONS - EDUCATION	15	7	0		0		0		15	15	0	
PRIVATE INDIVIDUALS - GENERAL	35	0	0		0		0		35	35	0	
PAYMENT TO OTHER BODIES	26,790	10,107	122	under	114	under	2,168	under	18,138	15,727	2,411	under
PAYMENT TO CONTRACTORS												
PAYMENT TO PRIVATE CONTRACTOR	35,344	14,079	70	under	70	under	0		26,243	26,243	0	
PAYMENT TO EXTERNAL CONSULTANTS / PROFESSIONAL SERVICES	1	1	0		0		0		1	1	0	
PAYMENT TO CONTRACTORS	35,345	14,080	70	under	70	under	0		26,244	26,244	0	
TRANSFER PAYMENTS												
EDUCATION MAINTENANCE ALLOWANCE	769	516	0		0		0		769	769	0	
FOOTWEAR & CLOTHING GRANTS	1,621	1,640	(19)	over	(40)	over	(58)	over	1,621	1,695	(74)	over
WORK EXPERIENCE	13	0	0		0		0		0	0	0	
TRANSFER PAYMENTS	2,403	2,156	(19)	over	(40)	over	(58)	over	2,390	2,464	(74)	over
FINANCING CHARGES												
LEASING CHARGES - OPERATIONAL	62	49	0		0		0		49	49	0	
I.T. EQUIPMENT LEASING - CONTRACT	316	135	0		0		0		201	201	0	
FINANCING CHARGES	378	184	0		0		0		250	250	0	
TOTAL EXPENDITURE	393,207	197,030	(2,569)	over	(3,562)	over	(39)	over	289,520	289,950	(430)	over

South Lanarkshire Council

Education Resource - Total

Expenditure / Income Variance Trends 2020/2021

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INCOME												
GOVERNMENT GRANT - GAELIC EDUCATION	(170)	(85)	0		0		0		(170)	(170)	0	
GOVERNMENT GRANTS - OTHER EDUCATION GRANTS	(39,492)	(36,796)	0		0		0		(38,027)	(38,027)	0	
MILK SUBSIDIES FROM THE SCOTTISH OFFICE	(66)	(12)	(48)	under rec	(48)	under rec	(17)	under rec	(28)	(10)	(18)	under rec
CONTRIBUTIONS FROM OTHER BODIES	(1,854)	(716)	(101)	under rec	(101)	under rec	(200)	under rec	(1,271)	(1,047)	(224)	under rec
FEES AND CHARGES - OTHER LOCAL AUTHORITIES	(1,051)	0	0		0		0		0	0	0	
PLAYGROUP ACCOMMODATION CHARGE	(25)	(5)	(8)	under rec	(8)	under rec	(8)	under rec	(17)	(5)	(12)	under rec
EARLY YEARS FEES	(549)	(28)	(329)	under rec	(289)	under rec	(227)	under rec	(381)	(140)	(241)	under rec
RENTAL INCOME	(20)	(7)	0		0		0		(11)	(11)	0	
COURSE FEES	(35)	(2)	0		0		(20)	under rec	(22)	(2)	(20)	under rec
OTHER INCOME	(24)	(13)	0		0		1	over rec	(24)	(27)	3	over rec
ACCOMMODATION INCOME FROM USERS	(882)	(882)	0		0		0		(882)	(882)	0	
INCOME	(44,168)	(38,546)	(486)	under rec	(446)	under rec	(471)	under rec	(40,833)	(40,321)	(512)	under rec
NET EXPENDITURE	349,039	158,484	(3,055)	over	(4,008)	over	(510)	over	248,687	249,629	(942)	over

South Lanarkshire Council

Revenue Budget Monitoring Statement

Period Ended 4 January 2019 (No.11)

Finance and Corporate Resources

Service Departments :-	Annual Budget	Forecast for Year BEFORE Transfers	Annual Forecast Variance BEFORE Transfers	Annual Forecast Variance AFTER Transfers	Budget Proportion to 01/01/21 £m	Actual to Period 10 to 01/01/21 BEFORE Transfers £m	Variance to 01/01/21 BEFORE Transfers £m
	£m	£m	£m	£m			
Finance Services (Strategy)	1.965	1.966	(0.001)	(0.001)	2.673	2.675	(0.002) over
Finance Services (Transactions)	13.686	13.684	0.002	0.002	13.021	13.026	(0.005) over
Audit and Compliance Services	0.330	0.330	0.000	0.000	0.434	0.434	0.000
Information Technology Services	5.349	5.662	(0.313)	(0.313)	6.144	6.379	(0.235) over
Communications and Strategy Services	1.022	1.037	(0.015)	(0.015)	1.073	1.082	(0.009) over
Administration and Licensing Services	4.222	4.773	(0.551)	(0.551)	3.728	4.151	(0.423) over
Personnel Services	9.339	9.238	0.101	(0.002)	7.043	6.954	0.089 under
COVID-19	0.000	3.901	(3.901)	(3.901)	0.000	3.202	(3.202) over
Position before Transfers to Reserves	35.913	40.591	(4.678)	(4.781)	34.116	37.903	(3.787) over
Transfers to Reserves as at 01/01/21					0.000	0.089	(0.089) over
Position After Transfers to Reserves at 01/01/21					34.116	37.992	(3.876) over

Finance and Corporate Resources Variance Analysis 2020/21 (Period 10)

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Employee Costs	(911k) over	APT&C Basic / Superannuation / NI - (540k) over	IT Services - (200k) over Personnel Services - (73k) over <u>Administration, Legal and Licensing Services</u> - (112k) over	The overspends are due to lower than anticipated staff turnover across the Services.
			COVID-19 - (276k) over	The overspend reflects staff costs in relation to the Wellbeing Line and for the processing of COVID-19 business support grants, benefits and council tax.
		Overtime - (484k) over	Finance (Transactions) - (69k) over	The overspend relates to the costs to manage the staffing requirements of the 24 hour customer call centre.
			COVID-19 - (397k) over	The overspends reflect additional overtime required due to COVID-19 for the processing of COVID-19 business support grants, benefits and council tax. It also includes the cost of SLLC staff carrying out COVID-19 related tasks for the Council.

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Employee Costs (cont)		Other Employee Costs - 192k under	Personnel Services – 202k under	The underspend reflects lower than anticipated costs for Modern Apprentices in the current year.
		Pension Increases - (86k) over	Finance (Transactions) Services - (14k) over IT Services - (23k) over <u>Communication and Strategy Services - (10k) over</u> Personnel Services - (38k) over Administration, Legal and Licensing Services - (6k) over	The overspends reflect the ongoing cost of early retirals and are being managed within the overall budget.
Property Costs	(167k) over	<u>Electricity - Contract - (246k) over</u>	<u>IT Services - 81k under</u>	The underspend reflects lower than anticipated costs at the Caird Centre.
			<u>COVID-19 - (334k) over</u>	The overspend reflects winter fuel payments made to individuals and will be funded by COVID-19 grant from the Scottish Government.
		<u>Health and Hygiene Materials - 52k under</u>	<u>Personnel Services - 54k under</u>	The underspend reflects lower than anticipated provision of free sanitary products due to the closure of a number of public buildings.

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Supplies and Services	(1,534k) over	Computer Equipment Purchase - (45k) over	<u>Finance (Transactions) Services - 27k under</u>	The underspend reflects lower than anticipated costs in relation to the Benefits and Revenues systems.
			IT Services - 195k under	The underspend reflects lower than budget spend to date in relation to ad-hoc systems expenditure.
			COVID-19 - (202k) over	The overspend reflects additional equipment required to facilitate home working due to lockdown and the creation of the Wellbeing Line to support vulnerable members of the community.
		Computer Equipment Maintenance - (353k) over	IT Services - (352k) over	The overspend reflects greater than anticipated licence and server support costs to date.
		Protective Clothing and Uniforms - (94k) over	COVID-19 - (96k)	The overspend relates to the purchase of personal protective equipment and sanitising supplies.
		Other Supplies and Services - (571k) over	IT Services - 385k under	The underspend reflects the timing of the implementation of changes to IT storage facilities.

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Supplies and Services (cont)		Other Supplies and Services (copy)	<u>COVID-19 - (1,012k) over</u>	The overspend relates to £100 Winter Payments made to provide support to eligible families. This will be funded by COVID-19 grant from the Scottish Government.
		<u>Free School Meals - COVID-19 - (610k) over</u>	<u>COVID-19 - (610k) over</u>	The expenditure reflects Free School Meals provided during the Christmas holidays, and the early part of January lockdown and also to those children who are self isolating. This will be funded by COVID-19 grant from the Scottish Government.
Administration Costs	295k under	Printing and Stationery - 147k under	Communications and Strategy Services - 130k under	The underspend reflects lower than anticipated printing costs due to COVID, and is offset by an under recovery of income.
		Advertising - Other - 79k under	Communications and Strategy Services - 75k under	The underspend reflects lower than anticipated advertising expenditure due to COVID, and is offset by an under recovery of income.

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Administration Costs (cont)		<u>Postages/Couriers - (115k) over</u> Legal Expenses - 58k under Training - 50k under	<u>Communications and Strategy Services - (106k) over</u> Finance (Transactions) Services - 77k under Personnel Services - 54k under	The overspend reflects higher than budgeted mail costs and is offset by an over recovery of income. The budgets require to be realigned. The underspend relates to a reduction in legal expenses in relation to the collection of Council Tax. The underspend reflects a delay in the timing of the commencement of a number of training courses and programmes as a result of COVID-19.
Payment to Other Bodies	244k under	<u>Grants to Voluntary Organisations - 142k under</u>	<u>Administration, Legal and Licensing Services - 142k under</u>	The underspend reflects a reduction in the uptake of grants to voluntary organisations.

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Payment to Other Bodies (cont)		Payment to Other Bodies - 200k under	Personnel Services - 196k under	The underspend reflects lower than anticipated physiotherapy and medical costs incurred to date, offset by an under recovery of income. There is also an underspend due to the delay in the commencement of employability programmes as a result of COVID-19.
		<u>Private Individuals - General (94k) over</u>	<u>COVID-19 - (100k) over</u>	The overspend relates to payments made to provide financial support to housing tenants.
Transfer Payments	742k under	Rent Allowance - 1,489k under	Finance (Transactions) Services - 1,489k under	The underspend is related to the demand for Housing Benefit for private housing tenants and is offset by an under recovery of income.
		Rent Rebate - (747k) over	Finance (Transactions) Services - (660k) over	This overspend reflects the demand for Housing Benefit for council housing tenants and the increased costs of overpayments and is offset by an over recovery of income.

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Income (cont)		Rent Rebate Subsidy (cont)	COVID-19 - 25k over recovered	This over recovery reflects the demand for Housing Benefit in relation to the use of Bed and Breakfast by the Homeless service during COVID-19, offset by additional expenditure (see Transfer Payments).
		Rent Allowance Subsidy - (1,296k) under recovered	Finance (Transactions) Services - (1,296k) under recovered	This under recovery reflects the demand for Housing Benefit for private housing tenants and is offset by an underspend on Transfer Payments.
		DWP Subsidy - (110k) under recovered	Finance (Transactions) Services - (110k) under recovered	The under recovery is due to a reduction in the Department for Work and Pensions Administration Subsidy this financial year.
		Contributions from Development Agencies - 47k over recovered	Personnel Services - 47k over recovered	The over recovery is due to additional income from Skills Development Scotland to fund Modern Apprentices.
		<u>ESF Grant - (40k) under recovered</u>	<u>Personnel Services - (51k) under recovered</u>	The under recovery relates to the Employability Programme and is offset by a reduction in expenditure (see Payments to Other Bodies).

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Income (cont)		Sales - General - (60k) under recovered	Personnel Services - (60k) under recovered	The under recovery reflects the loss of income experienced as a result of the closure of the Coalyard and Cafes, offset by a reduction in expenditure.
		Sales - Other Bodies - (286k) under recovered	IT Services - (286k) under recovered	The under recovery reflects lower than anticipated external income from the Caird Centre.
		Fees and Charges - General - (192k) under recovered	Administration, Legal and Licensing Services - (228k) under recovered	The under recovery is mainly due to lower than anticipated income generated to date due to COVID-19.
			<u>Finance (Transactions) Services - 80k over recovered</u>	The over recovery relates to income from rebates.
		Fees and Charges - Other Bodies - (69k) under recovered	Personnel Services - (44k) under recovered	The under recovery is due to lower than anticipated medical recharges to date, offset by a reduction in spend (see Payments to Other Bodies).
			Communications and Strategy Services - (69k) under recovered	The under recovery reflects lower than anticipated income generated to date due to COVID-19.

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Income (cont)		Fees and Charges - Departments of the Authority - (257k) under recovered	Communications and Strategy Services - (68k) under recovered	The under recovery reflects lower than anticipated income generated to date due to COVID-19.
			Personnel Services - (167k) under recovered	The under recovery is due to lower than anticipated recharges to date for physiotherapy, offset by a reduction in spend (see Payments to Other Bodies).
		<u>Death Registration - (48k) under recovered</u>	<u>Administration, Legal and Licensing Services - (48k) under recovered</u>	The under recovery reflects the move to remote registration due to COVID. Full death extracts are now obtained on-line and the income which partially offsets this under recovery is included within the Extracts income line.
		Marriage Statutory Fees - (57k) under recovered	Administration, Legal and Licensing - (57k) under recovered	The under recovery reflects lower than anticipated income generated due to COVID-19.

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Income (cont)		<u>Extract Issue - 3k over recovered</u>	<u>Administration, Legal and Licensing - 3k over recovered</u>	The net over recovery reflects additional income from death extracts which offsets the under recovery in death registrations above, partially offset by an under recovery from marriage extracts due to COVID 19.
		Marriages - (52k) under recovered	Administration, Legal and Licensing - (52k) under recovered	The under recovery reflects lower than anticipated income generated due to COVID-19.
		<u>National Checking Service - (55k) under recovered</u>	<u>Administration, Legal and Licensing Services - (55k) under recovered</u>	The under recovery is due to this service no longer being provided.
		Other Income - (554k) under recovered	Finance (Transactions) Services - (398k) under recovered	The under recovery mainly relates to income from the recovery of Housing Benefit Overpayment being lower than anticipated to date.
			Communications and Strategy Services - (149k) under recovered	The under recovery is due to less than anticipated income from external work, offset by a reduction in expenditure.

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Income (cont)		Other Income (cont)	Personnel Services - (32k) under recovered	The under recovery reflects a reduced contribution required from the Training Fund due to additional Skills Development Scotland funding received.

* The underlined variances represent new variances since the last report

Finance & Corporate Resources - Total	REVISED ANNUAL BUDGET SLC 20/21 2	PERIOD 7 VARIANCE AMOUNT	Over/ Under	PERIOD 8 VARIANCE AMOUNT	Over/ Under	PERIOD 9 VARIANCE AMOUNT	Over/ Under	PERIOD 10 ESTIMATE TO DATE	PERIOD 10 ACTUAL TO DATE	PERIOD 10 VARIANCE AMOUNT	Over/ Under
Expenditure / Income Variance Trends 2020/2021											
EMPLOYEE COSTS											
APT & C BASIC	25,071	(378)	over	(481)	over	(491)	over	18,441	19,070	(629)	over
APT & C OVERTIME	80	(454)	over	(480)	over	(598)	over	36	520	(484)	over
APT & C SUPERANNUATION	5,052	106	under	86	under	60	under	3,710	3,626	84	under
APT & C NIC	2,487	29	under	26	under	0		1,826	1,821	5	under
MANUAL BASIC	15	(4)	over	(4)	over	(5)	over	11	15	(4)	over
MANUAL SUPERANNUATION	0	(2)	over	(2)	over	(2)	over	0	3	(3)	over
MANUAL NIC	0	(1)	over	(1)	over	(1)	over	0	1	(1)	over
TRAVEL AND SUBSISTANCE	34	10	under	12	under	15	under	23	8	15	under
OTHER EMPLOYEE COSTS	289	(6)	over	(7)	over	216	under	202	10	192	under
PENSION INCREASES	831	(81)	over	(104)	over	(111)	over	599	685	(86)	over
EMPLOYEE COSTS	33,859	(781)	over	(955)	over	(917)	over	24,848	25,759	(911)	over
PROPERTY COSTS											
RATES	109	13	under	13	under	11	under	104	93	11	under
SCOTTISH WATER - METERED CHARGES	9	0		(1)	over	0		6	7	(1)	over
RENT	75	0		13	under	15	under	53	45	8	under
SERVICE CHARGE	2	(7)	over	(6)	over	(6)	over	2	8	(6)	over
FEU DUTIES	1	0		0		0		0	0	0	
PROPERTY INSURANCE	4	(1)	over	(1)	over	(1)	over	2	3	(1)	over
SECURITY COSTS	103	(8)	over	0		11	under	85	83	2	under
REPAIRS & MAINTENANCE - INTERNAL CONTRATOR	1	0		(2)	over	(2)	over	1	3	(2)	over
REPAIRS & MAINTENANCE - EXTERNAL CONTRATOR	2	(1)	over	(2)	over	(4)	over	1	5	(4)	over
ELECTRICITY - CONTRACT	447	25	under	45	under	46	under	317	563	(246)	over
GAS	14	6	under	7	under	3	under	10	1	9	under
FIXTURE & FITTINGS	3,202	0		0		0		852	852	0	
CLEANING AND JANITORIAL SUPPLIES AND EQUIPMENT	2	0		(1)	over	0		2	2	0	
HEALTH & HYGIENE MATERIALS	131	(2)	over	(2)	over	83	under	100	48	52	under
REFUSE UPLIFT	2	0		1	under	0		2	2	0	
OTHER PROPERTY COSTS	18	9	under	11	under	4	under	15	4	11	under
PROPERTY COSTS	4,122	34	under	75	under	160	under	1,552	1,719	(167)	over

Finance & Corporate Resources - Total	REVISED ANNUAL BUDGET SLC 20/21 2	PERIOD 7 VARIANCE AMOUNT	Over/ Under	PERIOD 8 VARIANCE AMOUNT	Over/ Under	PERIOD 9 VARIANCE AMOUNT	Over/ Under	PERIOD 10 ESTIMATE TO DATE	PERIOD 10 ACTUAL TO DATE	PERIOD 10 VARIANCE AMOUNT	Over/ Under
Expenditure / Income Variance Trends 2020/2021											
SUPPLIES AND SERVICES											
COMPUTER EQUIPMENT PURCHASE	2,375	(131)	over	(127)	over	(164)	over	2,185	2,230	(45)	over
COMPUTER EQUIPMENT MAINTENANCE	2,491	(127)	over	(137)	over	(220)	over	2,392	2,745	(353)	over
I.T. EQUIPMENT MAINT - CONTRACT	648	0		(2)	over	(32)	over	595	620	(25)	over
I.T. ELECTRONIC MESSAGING	130	2	under	(11)	over	(2)	over	97	112	(15)	over
EQUIPMENT, APPARATUS AND TOOLS	204	27	under	27	under	44	under	171	137	34	under
SUPPLIES FOR CLIENTS	133	(31)	over	(21)	over	(11)	over	119	100	19	under
FURNITURE - OFFICE	0	1	under	1	under	1	under	0	(1)	1	under
MATERIALS	81	(8)	over	(8)	over	1	under	56	52	4	under
MATERIALS, APPARATUS AND EQUIPMENT	0	(4)	over	(4)	over	(3)	over	0	4	(4)	over
PUBLICATIONS, JOURNALS, NEWSPAPERS ETC.	9	1	under	2	under	2	under	7	4	3	under
FOODSTUFFS - GENERAL	82	29	under	34	under	48	under	55	7	48	under
PROTECTIVE CLOTHING & UNIFORMS	7	(89)	over	(92)	over	(91)	over	4	98	(94)	over
OTHER SUPPLIES AND SERVICES	623	162	under	393	under	336	under	487	1,058	(571)	over
HEALTH AND SAFETY	0	0		(1)	over	(1)	over	0	1	(1)	over
CATERING - OUTWITH CONTRACT	6	2	under	2	under	3	under	4	1	3	under
OUTSOURCED MAIL	199	17	under	20	under	102	under	129	57	72	under
FREE SCHOOL MEALS - COVID 19	0	0		0		(89)	over	0	610	(610)	over
SUPPLIES AND SERVICES	6,988	(149)	over	76	under	(76)	over	6,301	7,835	(1,534)	over
TRANSPORT AND PLANT											
PURCHASE OF PLANT	25	0		13	under	25	under	19	0	19	under
POOL CAR CHARGES - RENTAL	23	11	under	12	under	4	under	18	11	7	under
POOL CAR CHARGES - FUEL	5	2	under	3	under	4	under	4	0	4	under
FLEET SERVICE CHARGES - VEHICLE MAINTENANCE	7	0		3	under	5	under	5	0	5	under
FLEET SERVICE CHARGES - LEASING	5	2	under	2	under	3	under	4	0	4	under
FLEET SERVICE CHARGES - ROAD FUND LICENCES/MOT	1	0		0		0		0	0	0	
FLEET SERVICE CHARGES - FUEL	2	0		0		1	under	1	0	1	under
FLEET SERVICE CHARGES - DRIVERS	36	5	under	5	under	1	under	27	27	0	
TRANSPORT AND PLANT	104	20	under	38	under	43	under	78	38	40	under

Finance & Corporate Resources - Total	REVISED ANNUAL BUDGET SLC 20/21 2	PERIOD 7 VARIANCE AMOUNT	Over/ Under	PERIOD 8 VARIANCE AMOUNT	Over/ Under	PERIOD 9 VARIANCE AMOUNT	Over/ Under	PERIOD 10 ESTIMATE TO DATE	PERIOD 10 ACTUAL TO DATE	PERIOD 10 VARIANCE AMOUNT	Over/ Under
Expenditure / Income Variance Trends 2020/2021											
ADMINISTRATION											
PRINTING AND STATIONERY	601	31	under	164	under	69	under	432	285	147	under
TELEPHONES	1,790	24	under	20	under	52	under	1,143	1,094	49	under
MOBILE PHONES	392	(25)	over	(27)	over	(43)	over	301	345	(44)	over
ADVERTISING - RECRUITMENT	29	0		0		(15)	over	29	44	(15)	over
ADVERTISING - OF COUNCIL SERVICE AVAILABILITY	1	0		0		0		0	0	0	
ADVERTISING - OTHER	205	45	under	52	under	63	under	147	68	79	under
POSTAGES/COURIERS	382	(11)	over	(39)	over	(32)	over	268	383	(115)	over
SMS MESSAGING	0	(1)	over	(3)	over	(3)	over	0	3	(3)	over
MEMBERSHIP FEES/SUBSCRIPTIONS	256	(18)	over	(17)	over	(7)	over	243	253	(10)	over
INSURANCE	139	0		0		(1)	over	139	140	(1)	over
MEDICAL COSTS	141	4	under	9	under	60	under	128	80	48	under
LEGAL EXPENSES	154	21	under	46	under	74	under	140	82	58	under
HOSPITALITY / CIVIC RECOGNITION	30	12	under	15	under	18	under	20	2	18	under
GIRO BANK AGENCY FEES	2	1	under	1	under	(5)	over	1	0	1	under
PAYPOINT AGENCY FEES	101	10	under	8	under	19	under	68	55	13	under
SECURITY UPLIFT FEES	6	2	under	2	under	2	under	4	1	3	under
OTHER ADMIN COSTS	655	5	under	(1)	over	(9)	over	633	639	(6)	over
MEMBERS ALLOWANCES	1,695	0		39	under	19	under	1,201	1,187	14	under
CONFERENCES - MEMBERS (incl associated costs)	9	4	under	3	under	6	under	7	0	7	under
CONFERENCES - OFFICIALS (incl associated costs)	9	1	under	5	under	4	under	5	0	5	under
TRAINING	1,051	27	under	65	under	32	under	583	533	50	under
VOLUNTEERS' EXPENSES	0	(3)	over	(3)	over	(4)	over	1	4	(3)	over
INTERNAL SUPPORT SERVICES ALLOCATION	42	0		0		0		0	0	0	
ADMINISTRATION	7,690	129	under	339	under	299	under	5,493	5,198	295	under
PAYMENT TO OTHER BODIES											
JOINT COMMITTEES - GENERAL	0	1	under	1	under	1	under	0	(1)	1	under
MANAGEMENT AND TECHNOLOGY TRAINING GRAN	0	0		0		(1)	over	0	1	(1)	over
YOUTH EMPLOYMENT TRAINING INITIATIVE	0	(2)	over	0		(2)	over	0	2	(2)	over
GRANTS TO VOLUNTARY ORGANISATIONS	678	12	under	15	under	126	under	632	490	142	under
PAYMENTS TO OTHER BODIES	3,656	294	under	276	under	165	under	1,172	972	200	under
EXTERNAL AUDIT FEES	495	(3)	over	(9)	over	(7)	over	345	347	(2)	over
BUSINESS GRANTS - COVID 19	46,200	0		0		0		44,201	44,201	0	
PRIVATE INDIVIDUALS - GENERAL	8	4	under	4	under	5	under	6	100	(94)	over
PAYMENT TO OTHER BODIES	51,037	306	under	287	under	287	under	46,356	46,112	244	under
PAYMENT TO CONTRACTORS											
PAYMENT TO PRIVATE CONTRACTOR	40	0		0		0		3	3	0	
PAYMENT TO EXTERNAL CONSULTANTS / PROFESSIONAL S	225	2	under	(1)	over	(7)	over	212	215	(3)	over
PAYMENT TO CONTRACTORS	265	2	under	(1)	over	(7)	over	215	218	(3)	over

Finance & Corporate Resources - Total	REVISED ANNUAL BUDGET SLC 20/21 2	PERIOD 7 VARIANCE AMOUNT	Over/ Under	PERIOD 8 VARIANCE AMOUNT	Over/ Under	PERIOD 9 VARIANCE AMOUNT	Over/ Under	PERIOD 10 ESTIMATE TO DATE	PERIOD 10 ACTUAL TO DATE	PERIOD 10 VARIANCE AMOUNT	Over/ Under
Expenditure / Income Variance Trends 2020/2021											
TRANSFER PAYMENTS											
RENT ALLOWANCE	28,965	1,473	under	1,145	under	1,307	under	20,892	19,403	1,489	under
RENT REBATES	41,722	(95)	over	(604)	over	(676)	over	29,431	30,178	(747)	over
TRANSFER PAYMENTS	70,687	1,378	under	541	under	631	under	50,323	49,581	742	under
FINANCING CHARGES											
LEASING CHARGES - OPERATIONAL	1	0		0		1	under	1	91	(90)	over
I.T. EQUIPMENT LEASING-CONTRACT	1,019	(19)	over	(47)	over	(88)	over	880	1,004	(124)	over
FINANCING CHARGES	1,020	(19)	over	(47)	over	(87)	over	881	1,095	(214)	over
TOTAL EXPENDITURE	175,772	920	under	353	under	333	under	136,047	137,555	(1,508)	over
INCOME											
NON RELEVANT GOVERNMENT GRANT	(46,200)	0		0		32	over rec	(44,201)	(44,233)	32	over rec
STATUTORY ADDITIONS - COST OF COLLECTIO	(740)	(101)	under rec	(117)	under rec	(131)	under rec	(264)	(118)	(146)	under rec
RENT REBATES SUBSIDY	(37,091)	211	over rec	723	over rec	785	over rec	(24,904)	(25,801)	897	over rec
RENT ALLOWANCE SUBSIDY	(28,451)	(1,381)	under rec	(1,036)	under rec	(1,165)	under rec	(20,272)	(18,976)	(1,296)	under rec
DWP SUBSIDY	(1,268)	(107)	under rec	(108)	under rec	(102)	under rec	(944)	(834)	(110)	under rec
CONTRIBUTIONS FROM DEVELOPMENT AGENCIES	(120)	(2)	under rec	44	over rec	40	over rec	(83)	(130)	47	over rec
CONTRIBUTIONS FROM OTHER BODIES	(1,272)	20	over rec	36	over rec	(27)	under rec	(158)	(140)	(18)	under rec
ESF GRANT	(754)	0		0		(43)	under rec	(51)	(11)	(40)	under rec
SALES - GENERAL	(90)	(39)	under rec	(46)	under rec	(53)	under rec	(62)	(2)	(60)	under rec
SALES - OTHER BODIES	(719)	(91)	under rec	(197)	under rec	(254)	under rec	(638)	(352)	(286)	under rec
SALES - DEPARTMENTS OF THE AUTHORITY	(32)	(7)	under rec	(4)	under rec	(2)	under rec	(22)	(18)	(4)	under rec
FEES AND CHARGES - GENERAL	(4,281)	(114)	under rec	(144)	under rec	(165)	under rec	(2,529)	(2,337)	(192)	under rec
CHARGES TO HEALTH BOARDS	(38)	0		0		0		0	0	0	
FEES AND CHARGES - OTHER BODIES	(236)	(45)	under rec	(44)	under rec	(53)	under rec	(111)	(42)	(69)	under rec
FEES AND CHARGES - DEPARTMENTS OF THE AUTHORITY	(2,619)	(87)	under rec	(145)	under rec	(252)	under rec	(1,757)	(1,500)	(257)	under rec
RENTAL INCOME	(2)	(1)	under rec	(1)	under rec	(1)	under rec	(1)	0	(1)	under rec
HOME LOANS REPAYMENTS	(17)	0		0		0		0	0	0	
BIRTH REGISTRATION	(36)	0		0		(7)	under rec	(27)	(19)	(8)	under rec
DEATH REGISTRATION	(71)	0		0		(44)	under rec	(58)	(10)	(48)	under rec
MARRIAGE STATUTORY FEES	(99)	(45)	under rec	(55)	under rec	(51)	under rec	(76)	(19)	(57)	under rec
EXTRACT ISSUE	(96)	0		8	over rec	2	over rec	(67)	(70)	3	over rec
MARRIAGES	(74)	(45)	under rec	(55)	under rec	(46)	under rec	(59)	(7)	(52)	under rec
CITIZENSHIP CEREMONIES	(10)	0		0		(5)	under rec	(8)	(2)	(6)	under rec
COMMITMENT CEREMONIES	0	0		1	over rec	1	over rec	0	(1)	1	over rec
NATIONAL CHECKING SERVICE	(71)	0		0		(50)	under rec	(55)	0	(55)	under rec
OTHER INCOME	(8,690)	(224)	under rec	(373)	under rec	(434)	under rec	(5,584)	(5,030)	(554)	under rec
REALLOCATION OF CENTRAL SUPPORT COSTS	(6,603)	0		0		0		0	0	0	
REALLOCATION OF SUPPORT COSTS	(179)	0		0		0		0	0	0	
INCOME	(139,859)	(2,058)	under rec	(1,513)	under rec	(2,025)	under rec	(101,931)	(99,652)	(2,279)	under rec
NET EXPENDITURE	35,913	(1,138)	over	(1,160)	over	(1,692)	over	34,116	37,903	(3,787)	over

South Lanarkshire Council

Revenue Budget Monitoring Statement

Period Ended 4 January 2019 (No.11)

Housing and Technical Resources

Service Departments :-

Housing Services

Property Services

COVID-19

Position before Transfers to Reserves

Transfers to Reserves as at 01/01/21

Position After Transfers to Reserves at 01/01/21

Annual Budget	Forecast for Year BEFORE Transfers	Annual Forecast Variance BEFORE Transfers	Annual Forecast Variance AFTER Transfers	Budget Proportion to 01/01/21	Actual to Period 10 to 01/01/21 BEFORE Transfers	Variance to 01/01/21 BEFORE Transfers
£m	£m	£m	£m	£m	£m	£m
Housing Services	8.798	8.643	0.155	5.282	5.220	0.062 under
Property Services	6.679	6.816	(0.137)	7.475	7.537	(0.062) over
COVID-19	0.000	1.165	(1.165)	0.000	0.491	(0.491)
Position before Transfers to Reserves	15.477	16.624	(1.147)	12.757	13.248	(0.491) over
Transfers to Reserves as at 01/01/21				0.000	0.000	0.000
Position After Transfers to Reserves at 01/01/21				12.757	13.248	(0.491) over

Housing and Technical Resources (excl HRA) Variance Analysis 2020/21 (Period 10)

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Employee Costs	1,050k under	APT&C Basic / Overtime / Superannuation / National Insurance - 1,173k under	Housing Services - 186k under Property Services - 987k under	The variance relates to vacancies which are actively being recruited, or being held whilst service requirements are determined.
		<u>Manual Basic / Overtime / Superannuation / National Insurance - (146k) over</u>	<u>Property Services - (120k) over</u>	The variance reflects the current level of trade operatives required to meet service demands.
Property Costs	(781k) over	Rent - (161k) over	COVID-19 - (161k) over	The overspend relates to the cost for an additional temporary accommodation to meet increased demand as a result of COVID-19.
		Bed and Breakfast - (101k) over	COVID-19 - (112k) over	The overspend relates to the cost for additional temporary accommodation to meet increased demand as a result of COVID-19. This is partially offset by an over recovery of income.

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Property Costs (cont)		Security Costs - (106k) over	Property Services - (75k) over	The level of security varies depending on the current workload demands and timing of works on a wide variety of capital and revenue works. These are higher due to COVID-19 lockdown.
		Rent W/o Bad Periods - (100k) over	<u>Housing Services - 50k under</u>	This underspend relates to a change in the profile of temporary accommodation and also better than expected collection rates for rental income.
			Property Services - (150k) over	The Estates bad debt provision is higher than anticipated due to the level of debts experienced in Shopping Centre leases.
		Fixtures and Fittings - (274k) over	COVID-19 - (210k) over	This reflects the current demand for the various elements of Furnishing assistance for temporary accommodation provided due to COVID-19.

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Property Costs (cont)		Refuse Uplifts - 71k under	Property Services - 71k 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	4,966k under	Materials - 4,903k under	Property Services - 4,930k under	The level of materials varies depending on the current workload demands and timing of works on a wide variety of capital and revenue works. These are lower due to COVID-19 lockdown.
Transport and Plant	582k under	Fleet Services Charges (All lines) - 314k under Hire of Plant / Scaffolding / Skips - 257k under	Property Services - 305k under Property Services - 257k under	The underspend reflects a reduction in fuel consumption as a result of lockdown restrictions on operatives travel. The level of hires varies depending on the current workload demands and timing of works on a wide variety of capital and revenue works. These are lower due to COVID-19 lockdown.

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Administration Costs	(71k) over	<u>Mobile Phones - (62k) over</u>	<u>COVID-19 - (32k) over</u>	The overspend reflects additional costs incurred to allow staff to work from home and to ensure customer contact access is maintained due to COVID-19 restrictions.
Payment to Other Bodies	(203k over)	Payment to Other Bodies - (218k) over	COVID-19 - (212k) over	This relates to payments to the Salvation Army and is offset by an over recovery of income.
Payments to Contractors	4,896k under	Payments to Private Contractors - 5,068k under Payments to External Consultants - (172k) over	Property Services - 5,090k under Property Services - (172k) over	The level of contractor payments varies depending on the current workload demands and timing of works on a wide variety of capital and revenue works. These are lower due to COVID-19 lockdown. This overspend reflects the requirement to purchase external professional services within the Projects team, to meet current service demands.

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Income	(10,936k) under recovered	Fees and Charges - General - 138k over recovered	COVID-19 - 129k over recovered	The over recovery relates to income for bed and breakfast additional temporary accommodation to meet increased demand as a result of COVID-19. This partially offsets additional Property costs incurred above.
		<u>Rental Income - (81k) under recovered</u>	<u>Property Services - (421k) under recovered</u>	This reflects changes to the level of rental income collectable from the portfolio.
			<u>COVID-19 - 340k over recovered</u>	The over recovery relates to income for the provision of additional temporary accommodation to meet increased demand as a result of COVID-19. This partially offsets additional Property and Payment to Other Bodies expenditure above.
		House Rents - (109k) under recovered	Housing Services - (109k) under recovered	The majority of this under recovery relates to levels of temporary accommodation stock. A review of stock levels to match demand is ongoing.

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Income (cont)		Recovery from Capital - (8,998k) under recovered	Property Services - (8,998k) under recovered	The level of income recovered varies depending on the current workload and the timing of a wide variety of major capital projects and is offset by a reduction in expenditure. These are lower due to COVID-19 lock down. The income to date includes the agreed recharge to the HRA and capital for the fixed costs of the Project Services.
		Recharges - Departments of the Authority - (1,791k) under recovered	Property Services - (1,791k) under recovered	The level of income recovered varies depending on the current workload and the timing of a wide variety of revenue works and is offset by a reduction in expenditure. These are lower due to COVID-19 lock down. The income to date includes the agreed recharge to the HRA and capital for the fixed costs of the Internal Property Services contractor.

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

South Lanarkshire Council

Housing & Technical Resources - Total

Expenditure / Income Variance Trends 2020/21

	REVISED ANNUAL BUDGET 2020/21	PERIOD 7 VARIANCE AMOUNT	Over/ Under	PERIOD 8 VARIANCE AMOUNT	Over/ Under	PERIOD 9 VARIANCE AMOUNT	Over/ Under	PERIOD 10 ESTIMATE TO DATE	PERIOD 10 ACTUAL TO DATE	PERIOD 10 VARIANCE AMOUNT	Over/ Under
EMPLOYEE COSTS											
APT & C BASIC	14,770	605	under	652	under	719	under	10,900	10,118	782	under
APT & C OVERTIME	228	37	under	41	under	42	under	137	100	37	under
APT & C SUPERANNUATION	2,927	171	under	187	under	209	under	2,117	1,889	228	under
APT & C NIC	1,562	92	under	104	under	114	under	1,125	999	126	under
MANUAL BASIC	17,165	(138)	over	(144)	over	(165)	over	12,626	12,810	(184)	over
MANUAL OVERTIME	1,056	168	under	178	under	169	under	776	656	120	under
MANUAL SUPERANNUATION	3,292	(17)	over	(15)	over	(18)	over	2,421	2,440	(19)	over
MANUAL NIC	1,711	(38)	over	(43)	over	(50)	over	1,258	1,321	(63)	over
TRAVEL AND SUBSISTANCE	26	9	under	9	under	9	under	18	10	8	under
OTHER EMPLOYEE COSTS	(27)	9	under	6	under	5	under	(19)	(26)	7	under
PENSION INCREASES	601	(13)	over	(15)	over	(5)	over	476	452	24	under
ADDITIONAL PENSION COSTS	13	(15)	over	(15)	over	(16)	over	2	18	(16)	over
EMPLOYEE COSTS	43,324	870	under	945	under	1,013	under	31,837	30,787	1,050	under

South Lanarkshire Council

Housing & Technical Resources - Total

Expenditure / Income Variance Trends 2020/21

	REVISED ANNUAL BUDGET 2020/21	PERIOD 7 VARIANCE AMOUNT	Over/ Under	PERIOD 8 VARIANCE AMOUNT	Over/ Under	PERIOD 9 VARIANCE AMOUNT	Over/ Under	PERIOD 10 ESTIMATE TO DATE	PERIOD 10 ACTUAL TO DATE	PERIOD 10 VARIANCE AMOUNT	Over/ Under
PROPERTY COSTS											
RATES	2,124	(34)	over	(35)	over	(12)	over	2,094	2,086	8	under
SCOTTISH WATER - UNMETERED CHARGES	12	0	-	0	-	0	-	10	10	0	-
SCOTTISH WATER - METERED CHARGES	239	(2)	over	(4)	over	(3)	over	160	161	(1)	over
RENT	1,262	(97)	over	(161)	over	(140)	over	1,095	1,256	(161)	over
SERVICE CHARGE	123	4	under	4	under	4	under	82	80	2	under
FACTORING CHARGES	9	0	-	0	-	0	-	2	2	0	-
OTHER ACCOMMODATION COSTS	2,578	(9)	over	31	under	16	under	2,318	2,284	34	under
BED AND BREAKFAST	27	7	under	(102)	over	(100)	over	20	121	(101)	over
PROPERTY INSURANCE	295	0	-	0	-	(8)	over	84	80	4	under
SECURITY COSTS	299	(77)	over	(72)	over	(112)	over	218	324	(106)	over
GROUND MAINTENANCE	52	(3)	over	(3)	over	(4)	over	52	56	(4)	over
GROUNDS MAINTENANCE ADDITIONAL WORKS	10	3	under	2	under	3	under	7	6	1	under
REPAIRS & MAINTENANCE - INTERNAL CONTRACTOR	2,806	(5)	over	(21)	over	(58)	over	1,761	1,774	(13)	over
LIFE CYCLE MAINTENANCE	3,828	(3)	over	(5)	over	(11)	over	2,895	2,941	(46)	over
REPAIRS & MAINTENANCE - EXTERNAL CONTRACTOR	380	(50)	over	(15)	over	(11)	over	149	147	2	under
HOUSING - RENT FREE ACCOMMODATION	0	(7)	over	(7)	over	(7)	over	0	7	(7)	over
HOUSING - RENT W/O UNLET PERIODS	667	0	-	13	under	(4)	over	487	506	(19)	over
HOUSING - RENT W/O BAD PERIODS	798	(184)	over	(167)	over	(163)	over	328	428	(100)	over
ASBESTOS	0	0	-	(4)	over	(4)	over	0	4	(4)	over
ELECTRICITY - CONTRACT	983	(2)	over	(21)	over	(37)	over	538	582	(44)	over
ELECTRICITY - NON CONTRACT	24	0	-	7	under	9	under	18	7	11	under
GAS	238	1	under	2	under	2	under	143	157	(14)	over
HEATING OIL	12	0	-	0	-	0	-	2	2	0	-
SOLID FUEL	0	(1)	over	(2)	over	(2)	over	0	2	(2)	over
FIXTURE & FITTINGS	628	(248)	over	(201)	over	(219)	over	524	798	(274)	over
JANITOR SERVICE	164	0	-	0	-	12	under	164	152	12	under
CLEANING CONTRACT	339	(2)	over	(2)	over	(6)	over	311	318	(7)	over
CLEANING OUTWITH CONTRACT	0	(3)	over	(3)	over	(3)	over	0	3	(3)	over
CLEANING MATERIALS	10	(1)	over	0	-	0	-	7	6	1	under
WINDOW CLEANING	3	1	under	0	-	1	under	3	1	2	under
PEST CONTROL	7	1	under	2	under	2	under	4	2	2	under
REFUSE UPLIFT	405	49	under	57	under	64	under	298	227	71	under
REMOVAL & STORAGE COSTS	46	(19)	over	(13)	over	(12)	over	33	54	(21)	over
OTHER PROPERTY COSTS	504	34	under	22	under	22	under	447	423	24	under
OFFICE ACCOM-FACILITIES MANAGEMENT	1,113	2	under	2	under	(20)	over	1,113	1,133	(20)	over
ACCOMMODATION RECHARGE TO USERS	33	(6)	over	(6)	over	(7)	over	23	31	(8)	over
PROPERTY COSTS	20,018	(651)	over	(702)	over	(808)	over	15,390	16,171	(781)	over

South Lanarkshire Council

Housing & Technical Resources - Total

Expenditure / Income Variance Trends 2020/21

	REVISED ANNUAL BUDGET 2020/21	PERIOD 7 VARIANCE AMOUNT	Over/ Under	PERIOD 8 VARIANCE AMOUNT	Over/ Under	PERIOD 9 VARIANCE AMOUNT	Over/ Under	PERIOD 10 ESTIMATE TO DATE	PERIOD 10 ACTUAL TO DATE	PERIOD 10 VARIANCE AMOUNT	Over/ Under
SUPPLIES AND SERVICES											
COMPUTER EQUIPMENT PURCHASE	471	4	under	17	under	15	under	352	325	27	under
COMPUTER EQUIPMENT MAINTENANCE	6	(10)	over	(8)	over	(8)	over	5	14	(9)	over
I.T. EQUIPMENT MAINT-CONTRACT	221	18	under	34	under	38	under	167	120	47	under
EQUIPMENT, APPARATUS AND TOOLS	46	23	under	25	under	26	under	34	6	28	under
ADAPTATIONS FOR CLIENTS	501	(10)	over	(10)	over	(10)	over	347	357	(10)	over
FURNITURE - OFFICE	0	(3)	over	(10)	over	(11)	over	0	11	(11)	over
FURNITURE - GENERAL	21	(2)	over	(2)	over	8	under	0	2	(2)	over
FURNISHINGS	0	(4)	over	(4)	over	(9)	over	0	9	(9)	over
MATERIALS	12,640	4,047	under	4,296	under	4,519	under	9,558	4,655	4,903	under
MATERIALS, APPARATUS AND EQUIPMENT	0	(1)	over	(1)	over	(2)	over	0	2	(2)	over
AUDIO VISUAL	10	(1)	over	4	under	5	under	7	1	6	under
PUBLICATIONS, JOURNALS, NEWSPAPERS ETC.	2	1	under	1	under	1	under	2	0	2	under
TV LICENCES - EDUCATION	1	0	-	0	-	0	-	1	1	0	-
FOODSTUFFS - GENERAL	3	0	-	0	-	0	-	0	0	0	-
PROTECTIVE CLOTHING & UNIFORMS	44	(29)	over	(31)	over	(31)	over	33	64	(31)	over
LAUNDRY COSTS	0	(2)	over	(2)	over	(2)	over	0	2	(2)	over
OTHER SUPPLIES AND SERVICES	67	26	under	27	under	34	under	50	22	28	under
HEALTH AND SAFETY	2	(1)	over	0	-	0	-	2	1	1	under
CATERING - CONTRACT	1	0	-	0	-	0	-	0	0	0	-
OUTSOURCED MAIL	0	0	-	0	-	(1)	over	0	1	(1)	over
DELIVERY CHARGE	0	0	-	0	-	0	-	0	1	(1)	over
BULK BUYING DISCOUNT	0	1	under	1	under	2	under	0	(2)	2	under
SUPPLIES AND SERVICES	14,036	4,057	under	4,337	under	4,574	under	10,558	5,592	4,966	under

South Lanarkshire Council

Housing & Technical Resources - Total

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TRANSPORT AND PLANT											
PURCHASE OF PLANT	126	(15)	over	(11)	over	(6)	over	87	86	1	under
POOL CAR RECHARGE - RENTAL CHARGE	98	3	under	4	under	(2)	over	68	80	(12)	over
POOL CAR RECHARGE - FUEL	26	2	under	2	under	6	under	13	0	13	under
POOL CAR RECHARGE - ADDITIONAL CHARGES	1	0	-	0	-	0	-	1	0	1	under
OTHER TRANSPORT COSTS	7	0	-	4	under	3	under	6	2	4	under
TRANSPORT INSURANCE	44	8	under	10	under	11	under	33	35	(2)	over
PLANT SERVICES	7	3	under	3	under	3	under	5	1	4	under
FLEET SERVICE CHARGES VEHICLE MAINTENANCE	334	(2)	over	(1)	over	(1)	over	253	254	(1)	over
FLEET SERVICE CHARGES UNSCHEDULED LABOUR	1	0	-	0	-	1	under	1	0	1	under
FLEET SERVICE CHARGES PLANT MAINTENANCE	7	0	-	0	-	0	-	6	6	0	-
FLEET SERVICE CHARGES ASSET MODIFICATIONS	15	0	-	0	-	0	-	11	11	0	-
FLEET SERVICE CHARGES LEASING	1,409	2	under	1	under	2	under	1,067	1,065	2	under
FLEET SERVICE CHARGES HIRED VEHICLES	206	1	under	2	under	4	under	157	153	4	under
FLEET SERVICE CHARGES CONTRACT HIRE	48	7	under	(1)	over	3	under	5	1	4	under
FLEET SERVICE CHARGES ROAD FUND LICENCES/MOT	116	(1)	over	(1)	over	(2)	over	88	90	(2)	over
FLEET SERVICE CHARGES FUEL	787	213	under	269	under	241	under	577	271	306	under
HIRE OF EXTERNAL PLANT	257	77	under	73	under	83	under	193	100	93	under
HIRE OF SCAFFOLDING	1,077	338	under	340	under	346	under	815	450	365	under
HIRE OF SKIPS	32	(100)	over	(132)	over	(181)	over	24	225	(201)	over
PUPIL TRANSPORT - OTHER	0	0	-	0	-	(1)	over	0	1	(1)	over
TAXI CHARGES - CONTRACTED	9	6	under	1	under	1	under	7	4	3	under
TRANSPORT AND PLANT	4,607	542	under	563	under	511	under	3,417	2,835	582	under
ADMINISTRATION											
PRINTING AND STATIONERY	90	2	under	3	under	2	under	65	56	9	under
TELEPHONES	93	(20)	over	(17)	over	(16)	over	69	83	(14)	over
MOBILE PHONES	39	(39)	over	(45)	over	(62)	over	28	90	(62)	over
ADVERTISING - OF COUNCIL SERVICE AVAILABILITY	7	3	under	0	-	2	under	2	0	2	under
ADVERTISING - OTHER	6	1	under	2	under	2	under	3	1	2	under
POSTAGES/COURIERS	22	5	under	7	under	6	under	14	10	4	under
MEMBERSHIP FEES/SUBSCRIPTIONS	16	(7)	over	(8)	over	(8)	over	13	17	(4)	over
INSURANCE	217	2	under	0	-	9	under	174	170	4	under
MEDICAL COSTS	54	12	under	10	under	9	under	31	20	11	under
LEGAL EXPENSES	16	(8)	over	(10)	over	(9)	over	4	14	(10)	over
PETTY OUTLAYS	13	(6)	over	(9)	over	(8)	over	9	16	(7)	over
HOSPITALITY / CIVIC RECOGNITION	0	(1)	over	(1)	over	(1)	over	0	1	(1)	over
OTHER ADMIN COSTS	12	14	under	4	under	(3)	over	7	7	0	-
TRAINING	4	(5)	over	(5)	over	(5)	over	0	5	(5)	over
INTERNAL SUPPORT SERVICES ALLOCATION	457	0	-	0	-	0	-	345	345	0	-
CENTRAL ADMINISTRATION	2,749	0	-	0	-	0	-	2,078	2,078	0	-
ADMINISTRATION	3,795	(47)	over	(69)	over	(82)	over	2,842	2,913	(71)	over

South Lanarkshire Council

Housing & Technical Resources - Total

Expenditure / Income Variance Trends 2020/21

	REVISED ANNUAL BUDGET 2020/21	PERIOD 7 VARIANCE AMOUNT	Over/ Under	PERIOD 8 VARIANCE AMOUNT	Over/ Under	PERIOD 9 VARIANCE AMOUNT	Over/ Under	PERIOD 10 ESTIMATE TO DATE	PERIOD 10 ACTUAL TO DATE	PERIOD 10 VARIANCE AMOUNT	Over/ Under
PAYMENT TO OTHER BODIES											
OTHER COMMITTEES OF THE AUTHORITY	2,565	0	-	0	-	2	under	1,639	1,639	0	-
OTHER LOCAL AUTHORITIES	0	0	-	(1)	over	(1)	over	0	1	(1)	over
PAYMENTS TO OTHER BODIES	1,216	(12)	over	(145)	over	(167)	over	662	880	(218)	over
SUPPORTING PEOPLE INTERNAL PROVIDER	1,119	0	-	(6)	over	(7)	over	869	876	(7)	over
SUPPORTING PEOPLE EXTERNAL PROVIDER	702	0	-	19	under	21	under	478	454	24	under
HOUSING ADMINISTRATION	1,170	0	-	0	-	0	-	900	900	0	-
ASSISTANCE TO HOME OWNERS	1,699	5	under	(2)	over	(2)	over	639	640	(1)	over
PRIVATE INDIVIDUALS - GENERAL	150	(34)	over	0	-	0	-	81	81	0	-
PAYMENT TO OTHER BODIES	8,621	(41)	over	(135)	over	(154)	over	5,268	5,471	(203)	over
PAYMENT TO CONTRACTORS											
PAYMENT TO PRIVATE CONTRACTOR	18,559	4,768	under	5,279	under	5,042	under	13,378	8,310	5,068	under
PAYMENT TO EXTERNAL CONSULTANTS	231	(259)	over	(305)	over	(344)	over	167	339	(172)	over
PAYMENT TO CONTRACTORS	18,790	4,509	under	4,974	under	4,698	under	13,545	8,649	4,896	under
FINANCING CHARGES											
I.T. EQUIPMENT LEASING-CONTRACT	153	(20)	over	(5)	over	(1)	over	116	111	5	under
INTEREST ON REVENUE BALANCES	1	1	under	1	under	1	under	1	0	1	under
FINANCING CHARGES	154	(19)	over	(4)	over	0	-	117	111	6	under
TOTAL EXPENDITURE	113,345	9,220	under	9,909	under	9,752	under	82,974	72,529	10,445	under
INCOME											
CONTRIBUTIONS FROM OTHER BODIES	(429)	(18)	under rec	(20)	under rec	(48)	under rec	(278)	(242)	(36)	under rec
SALES - DEPARTMENTS OF THE AUTHORITY	(606)	(48)	under rec	(22)	under rec	(6)	under rec	(433)	(418)	(15)	under rec
FEES AND CHARGES - GENERAL	(580)	7	over rec	145	over rec	122	over rec	(305)	(443)	138	over rec
FEES AND CHARGES - DEPARTMENTS OF THE A	(46)	0	-	0	-	0	-	0	0	0	-
RENTAL INCOME	(4,515)	199	over rec	48	over rec	(68)	under rec	(3,125)	(3,044)	(81)	under rec
HOUSE RENTS	(5,566)	(67)	under rec	(69)	under rec	(72)	under rec	(4,192)	(4,083)	(109)	under rec
OTHER INCOME	(5,159)	(49)	under rec	(21)	under rec	(30)	under rec	(1,617)	(1,578)	(39)	under rec
REALLOCATION OF CENTRAL SUPPORT COSTS	(876)	0	-	0	-	0	-	(45)	(45)	0	-
REALLOCATION OF SUPPORT COSTS	(2,242)	4	over rec	3	over rec	(1)	under rec	(1,355)	(1,350)	(5)	under rec
RECOVERY FROM CAPITAL	(40,253)	(7,770)	under rec	(8,255)	under rec	(8,199)	under rec	(30,438)	(21,440)	(8,998)	under rec
RECHARGES - DEPARTMENTS OF THE AUTHORITY	(37,497)	(1,855)	under rec	(2,102)	under rec	(1,954)	under rec	(28,354)	(26,563)	(1,791)	under rec
MANUAL RECHARGES - DEPARTMENTS OF THE AUTHORITY	(99)	0	-	0	-	0	-	(75)	(75)	0	-
INCOME	(97,868)	(9,597)	under rec	(10,293)	under rec	(10,256)	under rec	(70,217)	(59,281)	(10,936)	under rec
NET EXPENDITURE	15,477	(377)	over	(384)	over	(504)	over	12,757	13,248	(491)	over

Housing and Technical Resources - HRA Variance Analysis 2020/21 (Period 10)

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Employee Costs	169k under	APT&C Basic / Overtime / Superannuation / National Insurance 147k under	HRA	The variance relates to vacancies, which are being actively recruited or being held whilst service requirements are determined.
Property Costs	(770k) over	<u>Grounds Maintenance - (132k) over</u>	HRA	This overspend relates to grounds maintenance works which are demand led services. This has been managed within the overall budget.
		Repairs and Maintenance - Internal and External Contractor - (592k) over	HRA	There was a reduced cost in repairs and maintenance earlier in the year due to lockdown. Since the restrictions have been eased, demand has increased and there is now a budget overspend. This includes the agreed recharge for downtime during the COVID-19 lockdown.
		<u>Housing - Rent Free Accommodation - (74k) over</u>	HRA	The overspend reflects the volume of discretionary rent periods awarded during the year, which is demand led.

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Income	576k over recovered	House Rents - (1,069k) under recovered	HRA	The under recovery is due to the timing of new build completions.
		Insurance Recoveries - (179k) under recovered	HRA	This under recovery reflects the recovery of income for insurable repairs which are demand led.
		Year End Transfer to/from Balance Sheet - 1,851k over recovered	HRA	The year-end transfer to or from the balance sheet is dependent on actual final outturns. The current shortfall in income due to lockdown means that the required transfer from the balance sheet may be higher than anticipated when the budget was constructed.

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

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Expenditure / Income Variance Trends 2020/21

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EMPLOYEE COSTS												
APT & C BASIC	10,475	under	70	under	113	under	116	under	7,706	7,619	87	under
APT & C OVERTIME	79	over	(19)	over	(19)	over	(22)	over	58	79	(21)	over
APT & C SUPERANNUATION	1,919	under	17	under	24	under	27	under	1,412	1,389	23	under
APT & C NIC	985	under	42	under	51	under	56	under	724	666	58	under
TRAVEL AND SUBSISTANCE	44	under	15	under	22	under	24	under	32	5	27	under
OTHER EMPLOYEE COSTS	0	over	(3)	over	(3)	over	(3)	over	0	3	(3)	over
PENSION INCREASES	219	-	0	-	(16)	over	(18)	over	161	163	(2)	over
EMPLOYEE COSTS	13,721	under	122	under	172	under	180	under	10,093	9,924	169	under
PROPERTY COSTS												
RATES	105	under	32	under	32	under	32	under	105	73	32	under
SCOTTISH WATER - UNMETERED CHARGES	4	over	(4)	over	(5)	over	(4)	over	3	8	(5)	over
SCOTTISH WATER - METERED CHARGES	8	over	(4)	over	(4)	over	(4)	over	5	10	(5)	over
RENT	6	under	6	under	6	under	6	under	6	0	6	under
SERVICE CHARGE	65	over	(2)	over	(2)	over	(2)	over	0	2	(2)	over
OTHER ACCOMMODATION COSTS	31	-	0	-	(2)	over	(2)	over	10	10	0	-
PROPERTY INSURANCE	923	-	0	-	0	-	0	-	923	924	(1)	over
SECURITY COSTS	55	under	7	under	3	under	24	under	38	10	28	under
GROUND MAINTENANCE	4,257	-	0	-	(45)	over	(63)	over	3,873	4,005	(132)	over
GROUNDS MAINTENANCE ADDITIONAL WORKS	0	over	(3)	over	(3)	over	(3)	over	0	3	(3)	over
REPAIRS & MAINTENANCE - INTERNAL CONTRACTOR	30,033	under	380	under	(131)	over	(240)	over	22,310	22,656	(346)	over
REPAIRS & MAINTENANCE - EXTERNAL CONTRACTOR	877	over	(150)	over	(179)	over	(221)	over	663	909	(246)	over
ADAPTIONS - INTERNAL CONTRACTORS	0	over	(3)	over	(3)	over	(3)	over	0	4	(4)	over
HOUSING - RENT FREE ACCOMMODATION	155	over	(27)	over	(48)	over	(67)	over	103	177	(74)	over
SOLID FUEL HEATING MAINTENANCE	0	-	0	-	0	-	(1)	over	0	3	(3)	over
HOUSING - RENT W/O UNLET PERIODS	2,175	over	6	under	9	under	16	under	1,584	1,580	4	under
HOUSING - RENT W/O BAD PERIODS	5,860	-	0	-	0	-	0	-	347	347	0	-
ASBESTOS	139	-	0	-	0	-	0	-	102	102	0	-
EPC	0	over	(1)	over	(1)	over	(1)	over	0	1	(1)	over
ELECTRICITY - CONTRACT	847	-	0	-	0	-	0	-	453	453	0	-
GAS	301	-	0	-	0	-	0	-	146	146	0	-
HEATING OIL	54	-	0	-	0	-	0	-	4	4	0	-
SOLID FUEL	4	under	4	under	4	under	4	under	2	(2)	4	under
FIXTURE & FITTINGS	58	over	(16)	over	24	under	14	under	34	37	(3)	over
JANITOR SERVICE	74	over	(6)	over	(6)	over	(6)	over	74	80	(6)	over
CLEANING CONTRACT	384	over	(6)	over	(6)	over	(7)	over	384	391	(7)	over
CLEANING OUTWITH CONTRACT	0	over	(1)	over	(1)	over	(1)	over	0	1	(1)	over
CLEANING MATERIALS	60	under	12	under	15	under	19	under	43	21	22	under
HEALTH & HYGIENE MATERIALS	0	over	(5)	over	(5)	over	(6)	over	0	6	(6)	over
WINDOW CLEANING	16	under	7	under	8	under	9	under	11	2	9	under
PEST CONTROL	122	under	6	under	4	under	1	under	84	81	3	under
REFUSE UPLIFT	0	over	(17)	over	(20)	over	(22)	over	0	23	(23)	over
REMOVAL & STORAGE COSTS	14	under	4	under	4	under	4	under	10	6	4	under
OTHER PROPERTY COSTS	34	under	9	under	(14)	over	(15)	over	25	39	(14)	over
PROPERTY COSTS	46,661	under	228	under	(366)	over	(539)	over	31,342	32,112	(770)	over

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Housing & Technical Resources - HRA

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	REVISED ANNUAL BUDGET 2020/21	Over/ Under	PERIOD 7 VARIANCE AMOUNT	Over/ Under	PERIOD 8 VARIANCE AMOUNT	Over/ Under	PERIOD 9 VARIANCE AMOUNT	Over/ Under	PERIOD 10 ESTIMATE TO DATE	PERIOD 10 ACTUAL TO DATE	PERIOD 10 VARIANCE AMOUNT	Over/ Under
SUPPLIES AND SERVICES												
COMPUTER EQUIPMENT PURCHASE	683	-	0	-	19	under	20	under	499	458	41	under
I.T. EQUIPMENT MAINT-CONTRACT	209	-	0	-	(19)	over	(20)	over	209	209	0	-
EQUIPMENT, APPARATUS AND TOOLS	13	under	2	under	2	under	0	-	10	13	(3)	over
AIDS FOR CLIENTS	0	over	(1)	over	(2)	over	(2)	over	0	2	(2)	over
FURNITURE - OFFICE	10	under	3	under	4	under	4	under	7	2	5	under
FURNITURE - GENERAL	0	over	(1)	over	(1)	over	(1)	over	0	8	(8)	over
FURNISHINGS	0	over	(2)	over	(2)	over	(2)	over	0	2	(2)	over
MATERIALS	0	over	(15)	over	(19)	over	(24)	over	0	0	0	-
MATERIALS, APPARATUS AND EQUIPMENT	0	-	(1)	over	(1)	over	(1)	over	0	1	(1)	over
FOODSTUFFS - GENERAL	6	under	1	under	4	under	4	under	4	0	4	under
PROTECTIVE CLOTHING & UNIFORMS	12	-	1	under	2	under	3	under	9	6	3	under
LAUNDRY COSTS	16	under	7	under	8	under	7	under	12	3	9	under
OTHER SUPPLIES AND SERVICES	32	over	(3)	over	(1)	over	(8)	over	24	33	(9)	over
HEALTH AND SAFETY	15	under	7	under	8	under	9	under	11	1	10	under
CATERING - OUTWITH CONTRACT	0	over	(6)	over	(6)	over	(6)	over	0	6	(6)	over
OUTSOURCED MAIL	0	over	(6)	over	(7)	over	(8)	over	0	8	(8)	over
SUPPLIES AND SERVICES	996	over	(14)	over	(11)	over	(25)	over	785	752	33	under
TRANSPORT AND PLANT												
POOL CAR RECHARGE - RENTAL CHARGE	26	-	0	-	(1)	over	(10)	over	18	30	(12)	over
POOL CAR RECHARGE - FUEL	6	-	0	-	0	-	4	under	4	0	4	under
POOL CAR RECHARGE - ADDITIONAL CHARGES	1	-	0	-	0	-	1	under	1	0	1	under
FLEET SERVICE CHARGES VEHICLE MAINTENANCE	23	-	0	-	0	-	0	-	9	9	0	-
FLEET SERVICE CHARGES UNSCHEDULED LABOUR	1	-	0	-	0	-	0	-	0	0	0	-
FLEET SERVICE CHARGES LEASING	71	-	6	under	0	-	1	under	23	23	0	-
FLEET SERVICE CHARGES HIRED VEHICLES	34	-	0	-	0	-	3	under	0	0	0	-
FLEET SERVICE CHARGES ROAD FUND LICENCES/MOT	8	-	1	under	0	-	0	-	3	3	0	-
FLEET SERVICE CHARGES FUEL	21	-	1	under	6	under	5	under	13	8	5	under
HIRE OF SKIPS	0	over	(1)	over	(1)	over	(1)	over	0	1	(1)	over
STORAGE	4	under	2	under	2	under	3	under	0	0	0	-
PUPIL TRANSPORT - OTHER	0	-	0	-	0	-	(1)	over	0	1	(1)	over
TAXI CHARGES - CONTRACTED	0	over	(2)	over	(2)	over	(2)	over	0	2	(2)	over
TRANSPORT AND PLANT	195	-	7	under	4	under	3	under	71	77	(6)	over

South Lanarkshire Council

Housing & Technical Resources - HRA

Expenditure / Income Variance Trends 2020/21

	REVISED ANNUAL BUDGET 2020/21	Over/ Under	PERIOD 7 VARIANCE AMOUNT	Over/ Under	PERIOD 8 VARIANCE AMOUNT	Over/ Under	PERIOD 9 VARIANCE AMOUNT	Over/ Under	PERIOD 10 ESTIMATE TO DATE	PERIOD 10 ACTUAL TO DATE	PERIOD 10 VARIANCE AMOUNT	Over/ Under
ADMINISTRATION												
PRINTING AND STATIONERY	61	over	(23)	over	(27)	over	(33)	over	46	76	(30)	over
BULK PRINTING	53	-	4	under	8	under	0	-	36	36	0	-
TELEPHONES	84	under	(1)	over	1	under	1	under	58	52	6	under
MOBILE PHONES	27	over	(8)	over	(12)	over	(38)	over	27	65	(38)	over
ADVERTISING - OF COUNCIL SERVICE AVAILABILITY	22	-	0	-	0	-	0	-	0	0	0	-
ADVERTISING - OTHER	12	under	6	under	7	under	8	under	9	0	9	under
POSTAGES/COURIERS	132	under	11	under	16	under	38	under	96	71	25	under
SMS MESSAGING	0	over	(2)	over	(2)	over	(2)	over	0	2	(2)	over
MEMBERSHIP FEES/SUBSCRIPTIONS	38	over	(1)	over	(1)	over	(1)	over	0	1	(1)	over
MEDICAL COSTS	25	under	5	under	5	under	5	under	18	12	6	under
LEGAL EXPENSES	61	over	(2)	over	(2)	over	36	under	43	3	40	under
PETTY OUTLAYS	4	over	(1)	over	(1)	over	0	-	3	3	0	-
GIRO BANK AGENCY FEES	9	under	5	under	5	under	6	under	7	0	7	under
PAYPOINT AGENCY FEES	49	under	2	under	2	under	6	under	36	30	6	under
INTERNET AGENCY FEES	6	under	3	under	3	under	4	under	4	0	4	under
OTHER ADMIN COSTS	15	over	(14)	over	(18)	over	(24)	over	11	42	(31)	over
CONFERENCES - OFFICIALS	7	under	3	under	4	under	5	under	5	0	5	under
TRAINING	0	over	(3)	over	(3)	over	(3)	over	0	3	(3)	over
INTERNAL SUPPORT SERVICES ALLOCATION	5,039	-	0	-	0	-	0	-	3,424	3,424	0	-
ADMINISTRATION	5,644	over	(16)	over	(15)	over	8	under	3,823	3,820	3	under
PAYMENT TO OTHER BODIES												
OTHER COMMITTEES OF THE AUTHORITY	3,110	-	(1)	over	(1)	over	(1)	over	2,351	2,352	(1)	over
GRANTS TO VOLUNTARY ORGANISATIONS	3	-	0	-	0	-	0	-	0	0	0	-
PAYMENTS TO VOLUNTARY ORGANISATIONS	31	-	0	-	0	-	0	-	24	19	5	under
PAYMENTS TO OTHER BODIES	32	-	0	-	0	-	0	-	0	0	0	-
PAYMENT TO OTHER BODIES	3,176	-	(1)	over	(1)	over	(1)	over	2,375	2,371	4	under
PAYMENT TO CONTRACTORS												
PAYMENT TO PRIVATE CONTRACTOR	80	-	(3)	over	0	-	(27)	over	57	67	(10)	over
PAYMENT TO EXTERNAL CONSULTANTS	20	over	(1)	over	(1)	over	1	under	15	13	2	under
PAYMENT TO CONTRACTORS	100	over	(4)	over	(1)	over	(26)	over	72	80	(8)	over
FINANCING CHARGES												
INTEREST-DEBT CHARGES	15,589	-	0	-	0	-	0	-	10,592	10,592	0	-
I.T. EQUIPMENT LEASING-CONTRACT	67	under	(23)	over	2	under	1	under	48	49	(1)	over
CFCR	19,448	-	0	-	0	-	0	-	19,295	19,295	0	-
INTEREST ON REVENUE BALANCES	(67)	-	0	-	0	-	0	-	0	0	0	-
FINANCING CHARGES	35,037	under	(23)	over	2	under	1	under	29,935	29,936	(1)	over
TOTAL EXPENDITURE	105,530	under	299	under	(216)	over	(399)	over	78,496	79,072	(576)	over

South Lanarkshire Council

Housing & Technical Resources - HRA

Expenditure / Income Variance Trends 2020/21

	REVISED ANNUAL BUDGET 2020/21	Over/ Under	PERIOD 7 VARIANCE AMOUNT	Over/ Under	PERIOD 8 VARIANCE AMOUNT	Over/ Under	PERIOD 9 VARIANCE AMOUNT	Over/ Under	PERIOD 10 ESTIMATE TO DATE	PERIOD 10 ACTUAL TO DATE	PERIOD 10 VARIANCE AMOUNT	Over/ Under
INCOME												
SALES - DEPARTMENTS OF THE AUTHORITY	(1,169)	-	0	-	0	-	0	-	(900)	(900)	0	-
FEES AND CHARGES - GENERAL	(4,523)	-	0	-	0	-	0	-	(1,556)	(1,556)	0	-
RENTAL INCOME	(460)	under rec	(12)	under rec	(12)	under rec	0	-	0	0	0	-
HOUSE RENTS	(95,717)	under rec	(724)	under rec	(847)	under rec	(954)	under rec	(67,800)	(66,731)	(1,069)	under rec
LOCK UP RENTS	(2,524)	under rec	(19)	under rec	(9)	under rec	(18)	under rec	(1,892)	(1,865)	(27)	under rec
COMMISSION	(216)	-	0	-	0	-	0	-	(106)	(106)	0	-
INSURANCE RECOVERIES	(250)	under rec	(122)	under rec	(141)	under rec	(160)	under rec	(189)	(10)	(179)	under rec
OTHER INCOME	(2,058)	-	0	-	0	-	0	-	(913)	(913)	0	-
REALLOCATION OF SUPPORT COSTS	(717)	-	0	-	0	-	0	-	(542)	(542)	0	-
TMC BALANCE TO BAL SHEET	0	-	0	-	0	-	0	-	0	0	0	-
YEAR END T/FER TO BALANCE SHEET	2,104	over rec	578	over rec	1,225	over rec	2,989	over rec	1,430	(421)	1,851	over rec
INCOME	(105,530)	under rec	(299)	under rec	216	over rec	1,857	over rec	(72,468)	(73,044)	576	over rec
NET EXPENDITURE	0	-	0	-	0	-	1,458	under	6,028	6,028	0	-

South Lanarkshire Council

Revenue Budget Monitoring Statement

Period Ended 1 January 2021 (No.10)

Social Work Resources

Service Departments :-	Annual Budget	Forecast for Year BEFORE Transfers	Annual Forecast Variance BEFORE Transfers	Annual Forecast Variance AFTER Transfers	Budget Proportion to 01/01/21	Actual to Period 10 to 01/01/21 BEFORE Transfers	Variance to 01/01/21 BEFORE Transfers
	£m	£m	£m	£m	£m	£m	£m
Performance and Support	8.056	7.756	0.300	0.300	6.227	6.016	0.211 under
Children and Families	35.608	35.916	(0.308)	(0.308)	27.070	27.245	(0.175) over
Adults and Older People	127.134	127.177	(0.043)	(0.043)	101.376	101.443	(0.067) over
Justice and Substance Misuse	1.507	1.465	0.042	0.042	0.875	0.842	0.033 under
COVID-19	0.000	0.370	(0.370)	(0.370)	0.000	0.262	(0.262) over
Position before Transfers to Reserves	172.305	172.684	(0.379)	(0.379)	135.548	135.808	(0.260) over
Transfers to Reserves as at 01/01/21					0.000	0.000	0.000
Position After Transfers to Reserves at 01/01/21					135.548	135.808	(0.260) over

Social Work Resources Variance Analysis 2020/21 (Period 10)

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Employee Costs	(2,755k) over	Admin & Clerical Staff - (65k) over	Children and Families - 50k under <u>Adults and Older People - 33k under</u> Justice - 71k under	This is a result of vacancies which are actively being recruited.
			COVID 19 - (247k) over	These are the staff costs in relation to the management of queues at pharmacies and also the Shielding support helpline due to COVID-19.
		Managerial Support Specialist - (635k) over	Adults and Older People - (779k) over	The overspend is a result of turnover being less than anticipated to date and additional posts to meet service improvements within Home Care.
			<u>Justice - 96k under</u> COVID 19 - (125k) over	This is a result of vacancies which are actively being recruited. This overspend is due to additional costs being incurred in the response to COVID-19.

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Employee Costs (cont)		Basic Grade Social Workers - 262k under	Adults and Older People - 334k under	This is a result of vacancies which are actively being recruited.
		Hospital Social Workers - 155k under	Adults and Older People - 155k under	This underspend relates to vacancies and is offset by an under recovery of income.
		Care Staff - (244k) over	Children and Families - (131k) over	This is the net position as a result of overtime being incurred to cover shifts for vacancies to ensure adequate staffing levels are maintained within the Childrens' Houses.
			Adults and Older People - 956k under	The underspend in care staff is non-recurring and is a result of a timing difference between the decommissioning of existing residential facilities and the opening of the new replacement facility.
			COVID-19 - (1,069k) over	These costs relate to the response to COVID-19 to maintain existing service delivery and to support hospital discharge.
		Home Carers - (2,181k) over	Adults and Older People - (876k) over	The overspend is a result of Home Care recruitment for future vacancies to maintain staffing levels.

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Employee Costs (cont)		Home Carers (cont)	COVID-19 - (1,305k) over	These costs relate to additional staffing costs in the response to COVID-19 to maintain existing service delivery.
Property Costs	(547k) over	<u>Security Costs - (112k) over</u> <u>Repairs and Maintenance - (336k) over</u> <u>Gas - 86k under</u>	<u>Adult and Older People - (70k) over</u> <u>COVID-19 - (42k) over</u> <u>COVID-19 - (329k) over</u> <u>Adult and Older People - 72k under</u>	<p>The overspend relates to costs for Kirkton and McWhirthers which are non-operational buildings and also for temporary security measures for residential homes as a result of break-ins across care homes in Lanarkshire.</p> <p>The overspend reflects the costs of security measures put in place at the Personal Protective Equipment (PPE) hub.</p> <p>This is the cost of operating the PPE hub and the deliveries of PPE to all care providers in South Lanarkshire.</p> <p>The underspend reflects the reduction in consumption as a result of the current closure of adult and older day care facilities.</p>

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Property Costs (cont)		Cleaning and Janitorial Supplies and Equipment - (66k) over	COVID-19 - (92k) over	These costs relate to expenditure on hygiene products in response to COVID-19.
		<u>Health and Hygiene Materials - (119k) over</u>	<u>Adult and Older People - (63k) over</u>	This overspend relates to washroom supplies across all residential and day care establishments.
			<u>COVID-19 - (53k) over</u>	This reflects costs incurred in respect of health and hygiene products including sanitiser due to COVID-19.
Supplies and Services	(600k) over	Computer Equipment Purchase - (261k) over	<u>Performance and Support - (43k) over</u>	This overspend reflects Social Work's share of the costs associated with the Council's computerised EDRMS filing system.
			Adults and Older People - (218k) over	This overspend relates to the license costs associated with the new home care scheduling system.
		Aids and Adaptations - 466k under	Adults and Older People - 483k under	This underspend is attributable to a reduction in adaptations which has been impacted by COVID-19.

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Supplies and Services (cont)		Supplies for Clients - 142k under	Children and Families - 102k under	This is a demand led line and expenditure has been lower than anticipated due to COVID-19.
		Protective Clothing and Uniforms - (1,011k) over	<u>Adult and Older People - 67k under</u>	This underspend reflects current demand within the Home Care service.
			COVID-19 - (1,078k) over	These costs relate to the additional requirement for Personal Protective Equipment (PPE) in responding to COVID-19.
			Adults and Older People - 76k under	There is an underspend as a consequence of building based day services currently not operating during the COVID-19 pandemic.
		Catering - Contract - 42k under	COVID-19 - (34k) over	The overspend is due a delay in the implementation of the 2020/2021 savings due to COVID-19.
Transport and Plant	195k under	Other Transport Costs - 260k under	Children and Families - 132k under	This reflects the current commitments in respect of transporting children to and from school or respite, which is demand led.

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Transport and Plant (cont)		Other Transport Costs (cont)	<u>Adult and Older People - 136k under</u>	This reflects the current demand in respect of transporting adults to day care.
		<u>Fleet Service Charges - Leasing - (58k) over</u>	<u>Adult and Older People - (57k) over</u>	This overspend relates to leasing charges for vehicles within Home Care required to deliver the service.
		Fleet Service Charges - Fuel - 128k under	Adults and Older People - 101k under	The temporary closure of day care centres means there has been a reduction in the number of buses required, resulting in a reduction in fuel charges.
		Fleet Service Charges - Drivers - (101k) over	Performance and Support - 30k under	There is an underspend in drivers charges as a result of voluntary clubs currently being suspended.
			Adults and Older People - (131k) over	The overspend is due a delay in the implementation of the 2020/2021 savings due to COVID-19.
Payment to Other Bodies	(313k) over	Payment to Voluntary Organisations - (480k) over	<u>Children and Families - (35k) over</u>	This overspend relates to the costs of individual support packages for children to ensure that they remain within the community as opposed to a residential setting.

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Payment to Other Bodies (cont)		Payment to Voluntary Organisations (cont)	<u>Justice - (40k) over</u>	This is in relation to the costs to deliver the Caledonian programme for the Women and Children project.
			COVID-19 - (375k) over	This expenditure relates to additional support to Carers during COVID-19.
		Payments to Other Bodies - 229k under	Children and Families - 291k under	This relates to an underspend in relation to Holiday and Play Clubs, where services have not been able to operate due to COVID-19 and also the incorporation of new funding for Mental Health and Wellbeing.
			Justice - (68k) over	The overspend reflects the service being delivered either to prevent or support service users' release from prison in order to allow their transition into the community.
		Private Individuals - General - 144k under	Children and Families - 161k under	This reflects the current commitment within Supported Carers and the Short Breaks Service and will assist in managing overspends elsewhere in the Service.

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Payment to Other Bodies (cont)		Social Work - Foster Parents - (262k) over	Children and Families - (255k) over	This overspend is a result of the continuing use of external foster placements arising from permanent fostering placements for children and young people.
Payments to Contractors	(11,603k) over	Long Term Care - (1,216k) over	Children and Families People - (193k) over	The overspend reflects the current demand for external school placements including those with additional support needs.
			COVID-19 - (1,023k) over	This expenditure relates to care home placements during the COVID-19 pandemic.
		Home Care - (2,032k) over	Adults and Older People - (894k) over	This overspend reflects the current demand for the external home care service.
			COVID-19 - (1,133k) over	These costs relate to the response to COVID-19 to maintain existing service delivery.
		Home Support - 76k under	Adults and Older People - 76k under	This underspend reflects the current demand for the supported living service.

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Payments to Contractors (cont)		Day Related Activities incl Residential Placements - (8,480k) over	Children and Families - (839k) over COVID-19 - (7,645k) over	This overspend is a result of the increased requirement for children's residential school and secure placements. This cost represents the additional costs being incurred by external providers in their response to COVID. It consists of additional staffing, PPE costs, and sustainability payments including under occupancy in care homes.
Income	15,274k over recovered	Non-Relevant Government Grant - (77k) under recovered Fees and Charges - General - (448k) under recovered	Adults and Older People - (77k) under Adults and Older People - (448k) under recovered	This under recovery of income is offset by an underspend in Hospital Social Workers. In responding to COVID-19, day care services and services in the community were suspended. Service user charges have been adjusted to reflect the services being delivered, resulting in an under recovery of income.

Subjective Head	Variance	Subjective Line	Service / amount	Explanation
Income (cont)		Fees and Charges - Other Local Authorities - (129k) under recovered	Adults and Older People - (132k) under recovered	In responding to COVID-19, day care services were suspended. As a result there is a loss of income from other local authorities who place their service users in South Lanarkshire facilities.
		Charges to Health Boards - 15,655k over recovered	Adults and Older People - 1,051k over recovered	This over recovery is offsetting the non-achievement of savings and loss of income as a result of the response to COVID-19.
			COVID-19 - 14,600k over recovered	This over recovery of income is currently offsetting the expenditure incurred in response to COVID-19.
		Other Income - 293k over recovered	Children and Families - 284k 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 2020/2021

	REVISED ANNUAL BUDGET SLC 20/21 2	PERIOD 7 VARIANCE AMOUNT	Over/ Under	PERIOD 8 VARIANCE AMOUNT	Over/ Under	PERIOD 9 VARIANCE AMOUNT	Over/ Under	PERIOD 10 ESTIMATE TO DATE	PERIOD 10 ACTUAL TO DATE	PERIOD 10 VARIANCE AMOUNT	Over/ Under
EMPLOYEE COSTS											
ADMIN & CLERICAL STAFF - APT&C BASIC	4,550	(63)	over	(71)	over	(59)	over	3,347	3,393	(46)	over
ADMIN & CLERICAL STAFF - APT&C OVERTIME	0	(14)	over	(14)	over	(14)	over	0	14	(14)	over
ADMIN & CLERICAL STAFF - APT&C SUPERANNUATION	797	(5)	over	(2)	over	2	under	586	583	3	under
ADMIN & CLERICAL STAFF - APT&C NIC	305	(8)	over	(10)	over	(8)	over	223	231	(8)	over
MANAGERIAL SUPPORT SPECIALIST STAFF BASIC	17,483	(398)	over	(462)	over	(346)	over	12,797	13,148	(351)	over
MANAGERIAL SUPPORT SPECIALIST STAFF OVERTIME	49	(72)	over	(79)	over	(110)	over	24	146	(122)	over
MANAGERIAL SUPPORT SPECIALIST STAFF SUPERANNUATION	3,174	(69)	over	(62)	over	(95)	over	2,324	2,418	(94)	over
MANAGERIAL SUPPORT SPECIALIST STAFF NIC	1,753	(56)	over	(63)	over	(67)	over	1,284	1,352	(68)	over
BASIC GRADE SOCIAL WORKERS BASIC	11,430	195	under	211	under	249	under	8,407	8,136	271	under
BASIC GRADE SOCIAL WORKERS OVERTIME	44	(7)	over	(7)	over	(10)	over	19	30	(11)	over
BASIC GRADE SOCIAL WORKERS SUPERANNUATION	2,047	8	under	8	under	(20)	over	1,506	1,526	(20)	over
BASIC GRADE SOCIAL WORKERS NIC	1,173	20	under	22	under	21	under	863	841	22	under
HOSPITAL SOCIAL WORKERS BASIC	255	90	under	98	under	108	under	188	68	120	under
HOSPITAL SOCIAL WORKERS SUPERANNUATION	49	17	under	19	under	20	under	36	13	23	under
HOSPITAL SOCIAL WORKERS NIC	25	9	under	9	under	11	under	19	7	12	under
INSTRUCTORS BASIC	1,457	(28)	over	(27)	over	(22)	over	1,072	1,089	(17)	over
INSTRUCTORS OVERTIME	0	(6)	over	(6)	over	(6)	over	0	7	(7)	over
INSTRUCTORS SUPERANNUATION	248	(18)	over	(19)	over	(19)	over	182	202	(20)	over
INSTRUCTORS NIC	124	(3)	over	(4)	over	(2)	over	91	94	(3)	over
CARE STAFF - APT&C BASIC	17,511	188	under	246	under	367	under	12,912	12,484	428	under
CARE STAFF - APT&C OVERTIME	363	(531)	over	(603)	over	(642)	over	197	883	(686)	over
CARE STAFF - APT&C SUPERANNUATION	3,061	32	under	43	under	35	under	2,251	2,214	37	under
CARE STAFF - APT&C NIC	1,439	(11)	over	(13)	over	(18)	over	1,059	1,082	(23)	over
HOME CARERS BASIC	17,777	(886)	over	(1,010)	over	(1,139)	over	13,077	14,307	(1,230)	over
HOME CARERS OVERTIME	857	(347)	over	(383)	over	(565)	over	454	1,194	(740)	over
HOME CARERS SUPERANNUATION	3,192	(109)	over	(118)	over	(135)	over	2,348	2,498	(150)	over
HOME CARERS NIC	1,490	(34)	over	(37)	over	(51)	over	1,096	1,157	(61)	over
TRAVEL AND SUBSISTENCE	376	32	under	36	under	40	under	230	190	40	under
OTHER EMPLOYEE COSTS	325	21	under	21	under	13	under	193	174	19	under
PENSION INCREASES	339	(8)	over	(8)	over	(8)	over	247	257	(10)	over
ADDITIONAL PENSION COSTS	0	(31)	over	(42)	over	(43)	over	0	49	(49)	over
EMPLOYEE COSTS	91,693	(2,092)	over	(2,327)	over	(2,513)	over	67,032	69,787	(2,755)	over

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	REVISED ANNUAL BUDGET SLC 20/21 2	PERIOD 7 VARIANCE AMOUNT	Over/ Under	PERIOD 8 VARIANCE AMOUNT	Over/ Under	PERIOD 9 VARIANCE AMOUNT	Over/ Under	PERIOD 10 ESTIMATE TO DATE	PERIOD 10 ACTUAL TO DATE	PERIOD 10 VARIANCE AMOUNT	Over/ Under
PROPERTY COSTS											
RATES	392	(26)	over	(30)	over	7	under	334	328	6	under
SCOTTISH WATER - UNMETERED CHARGES	41	(2)	over	1	under	4	under	29	22	7	under
SCOTTISH WATER - METERED CHARGES	161	3	under	(2)	over	(3)	over	113	115	(2)	over
RENT	427	4	under	5	under	7	under	295	293	2	under
SERVICE CHARGE	0	0		0		0		0	1	(1)	over
PROPERTY INSURANCE	31	0		0		0		26	25	1	under
SECURITY COSTS	166	(32)	over	(48)	over	(91)	over	97	209	(112)	over
GROUND MAINTENANCE	3	2	under	2	under	1	under	2	1	1	under
REPAIRS & MAINTENANCE - INTERNAL CONTRACTOR	0	(8)	over	(10)	over	(10)	over	0	336	(336)	over
REPAIRS & MAINTENANCE - EXTERNAL CONTRACTOR	49	(3)	over	(19)	over	(8)	over	34	54	(20)	over
GAS HEATING LEASE COSTS	0	(2)	over	(2)	over	(2)	over	0	5	(5)	over
ELECTRICITY - CONTRACT	449	10	under	17	under	12	under	320	310	10	under
GAS	352	19	under	23	under	76	under	264	178	86	under
FIXTURE & FITTINGS	0	(4)	over	(5)	over	(5)	over	0	5	(5)	over
JANITOR SERVICE	36	(2)	over	(2)	over	(2)	over	36	38	(2)	over
CLEANING CONTRACT	276	(2)	over	(2)	over	(8)	over	276	284	(8)	over
CLEANING AND JANITORIAL SUPPLIES AND EQUIPMENT	114	(71)	over	(65)	over	(63)	over	81	147	(66)	over
HEALTH & HYGIENE MATERIALS	3	(33)	over	(38)	over	(72)	over	2	121	(119)	over
WINDOW CLEANING	12	5	under	5	under	5	under	9	3	6	under
PEST CONTROL	1	0		0		0		0	0	0	
REFUSE UPLIFT	35	5	under	4	under	3	under	26	23	3	under
OTHER PROPERTY COSTS	105	(5)	over	(22)	over	2	under	74	67	7	under
PROPERTY COSTS	2,653	(142)	over	(188)	over	(147)	over	2,018	2,565	(547)	over

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SUPPLIES AND SERVICES											
COMPUTER EQUIPMENT PURCHASE	182	(238)	over	(242)	over	(280)	over	35	296	(261)	over
COMPUTER EQUIPMENT MAINTENANCE	87	7	under	12	under	11	under	73	60	13	under
I.T. EQUIPMENT MAINT-CONTRACT	196	(21)	over	12	under	3	under	139	141	(2)	over
I.T. ELECTRONIC MESSAGING	246	(3)	over	(16)	over	(12)	over	239	253	(14)	over
EQUIPMENT, APPARATUS AND TOOLS	150	18	under	19	under	39	under	104	69	35	under
SMALL TOOLS	2	1	under	0		(1)	over	1	2	(1)	over
AIDS & ADAPTIONS	2,775	(7)	over	258	under	407	under	1,761	1,295	466	under
SUPPLIES FOR CLIENTS	629	49	under	63	under	133	under	493	351	142	under
FURNITURE - OFFICE	2	(3)	over	(3)	over	(5)	over	2	6	(4)	over
FURNITURE - GENERAL	0	(12)	over	(15)	over	(18)	over	0	19	(19)	over
FURNISHINGS (INCL. CROCKERY & LINEN)	23	(5)	over	(5)	over	(3)	over	16	18	(2)	over
MATERIALS	11	1	under	1	under	(4)	over	8	13	(5)	over
MATERIALS, APPARATUS AND EQUIPMENT	0	(15)	over	(15)	over	(15)	over	0	18	(18)	over
PUBLICATIONS, JOURNALS, NEWSPAPERS ETC	0	(4)	over	(5)	over	(5)	over	0	5	(5)	over
PROVISIONS - GENERAL	164	12	under	14	under	39	under	114	74	40	under
FOOD PURCHASES WITHIN CONTRACT SERVICE	440	(18)	over	(18)	over	(20)	over	310	327	(17)	over
BEVERAGES	47	0		1	under	0		33	32	1	under
SCHOOL MILK	52	13	under	16	under	18	under	37	16	21	under
PROTECTIVE CLOTHING & UNIFORMS	216	(1,018)	over	(920)	over	(1,011)	over	149	1,160	(1,011)	over
LAUNDRY COSTS	5	(7)	over	(7)	over	(10)	over	4	14	(10)	over
OTHER SUPPLIES AND SERVICES	53	7	under	0		6	under	36	24	12	under
CATERING - CONTRACT	422	27	under	34	under	34	under	391	349	42	under
CATERING - OUTWITH CONTRACT	94	(3)	over	0		(6)	over	38	41	(3)	over
SUPPLIES AND SERVICES	5,796	(1,219)	over	(816)	over	(700)	over	3,983	4,583	(600)	over
TRANSPORT AND PLANT											
POOL CAR CHARGES-RENTAL	126	2	under	(51)	over	(42)	over	98	146	(48)	over
POOL CAR CHARGES-FUEL	43	0		4	under	5	under	33	27	6	under
POOL CAR CHARGES-ADDITIONAL COSTS	8	2	under	(1)	over	1	under	5	4	1	under
OTHER TRANSPORT COSTS	807	53	under	119	under	236	under	536	276	260	under
INSURANCE	24	0		0		3	under	24	21	3	under
FLEET SERVICE CHARGES - VEHICLE MAINTENANCE	69	(5)	over	(2)	over	(9)	over	52	58	(6)	over
FLEET SERVICE CHARGES - UNSCHEDULED LABOUR	0	(2)	over	(2)	over	(2)	over	0	2	(2)	over
FLEET SERVICE CHARGES - ASSET MODIFICATIONS	0	(2)	over	(2)	over	(3)	over	0	3	(3)	over
FLEET SERVICE CHARGES - LEASING	316	3	under	1	under	(42)	over	226	284	(58)	over
FLEET SERVICE CHARGES - HIRED VEHICLES	24	7	under	7	under	7	under	19	9	10	under
FLEET SERVICE CHARGES - CONTRACT HIRE	7	10	under	11	under	3	under	4	0	4	under
FLEET SERVICE CHARGES - ROAD FUND LICENCES/MOT	29	(2)	over	(1)	over	(5)	over	25	28	(3)	over
FLEET SERVICE CHARGES - FUEL	337	72	under	37	under	105	under	243	115	128	under
FLEET SERVICE CHARGES - DRIVERS	2,520	(49)	over	(63)	over	(90)	over	2,476	2,577	(101)	over
HIRE OF EXTERNAL VEHICLES	7	3	under	4	under	4	under	5	0	5	under
HIRE OF SKIPS	0	0		0		0		0	1	(1)	over
TRANSPORT AND PLANT	4,317	92	under	61	under	171	under	3,746	3,551	195	under

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ADMINISTRATION											
PRINTING AND STATIONERY	169	(17)	over	(15)	over	13	under	108	89	19	under
TELEPHONES	210	(6)	over	(12)	over	(2)	over	157	157	0	
MOBILE PHONES	291	(34)	over	(54)	over	(61)	over	217	280	(63)	over
ADVERTISING - RECRUITMENT	4	0		0		0		0	0	0	
ADVERTISING - OTHER	33	10	under	12	under	13	under	23	7	16	under
POSTAGES/COURIERS	98	24	under	27	under	32	under	73	41	32	under
MEMBERSHIP FEES/SUBSCRIPTIONS	43	(2)	over	(8)	over	(10)	over	42	52	(10)	over
INSURANCE	70	0		0		0		70	70	0	
MEDICAL COSTS	27	(25)	over	(29)	over	(42)	over	19	73	(54)	over
LEGAL EXPENSES	268	48	under	67	under	87	under	186	89	97	under
HOSPITALITY / CIVIC RECOGNITION	1	(3)	over	(2)	over	(2)	over	1	5	(4)	over
OTHER ADMIN COSTS	41	2	under	3	under	(1)	over	9	11	(2)	over
CONFERENCES - OFFICIALS (incl associated costs)	10	4	under	6	under	6	under	7	0	7	under
TRAINING	28	0		0		4	under	20	14	6	under
INTERNAL SUPPORT SERVICES ALLOCATION	403	0		0		0		0	0	0	
ADMINISTRATION	1,696	1	under	(5)	over	37	under	932	888	44	under
PAYMENT TO OTHER BODIES											
OTHER COMMITTEES OF THE AUTHORITY	159	0		0		10	under	16	0	16	under
OTHER LOCAL AUTHORITIES	35	0		0		4	under	32	27	5	under
GRANTS TO VOLUNTARY ORGANISATIONS	23	5	under	0		0		12	12	0	
PAYMENTS TO VOLUNTARY ORGANISATIONS	2,674	(293)	over	(359)	over	(468)	over	1,551	2,031	(480)	over
PAYMENTS TO OTHER BODIES	4,316	158	under	255	under	179	under	2,409	2,180	229	under
PRIVATE INDIVIDUALS - GENERAL	837	79	under	98	under	127	under	591	447	144	under
SOCIAL WORK - FOSTER PARENTS	5,485	(160)	over	(215)	over	(241)	over	4,289	4,551	(262)	over
SOCIAL WORK - FOSTER PARENTS DISCRETIONARY PAYMENTS	94	0		0		25	under	65	45	20	under
SOCIAL WORK - ADOPTION ALLOWANCES	650	0		0		13	under	650	626	24	under
DIRECT PAYMENTS	6,951	0		(10)	over	4	under	5,498	5,507	(9)	over
PAYMENT TO OTHER BODIES	21,224	(211)	over	(231)	over	(347)	over	15,113	15,426	(313)	over

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PAYMENT TO CONTRACTORS											
PAYMENT TO TRADING SERVICES CONTRACTOR	0	(2)	over	(2)	over	(2)	over	0	2	(2)	over
PAYMENT TO PRIVATE CONTRACTOR - DEFAULT	1,219	(1)	over	(5)	over	0		775	778	(3)	over
PAYMENT TO PRIVATE CONTRACTOR - LONG TERM CARE	48,575	(927)	over	(933)	over	(1,012)	over	34,738	35,954	(1,216)	over
PAYMENT TO PRIVATE CONTRACTOR - CET ALLOCATION - HOME CARE	23,411	(1,421)	over	(1,552)	over	(1,941)	over	13,543	15,575	(2,032)	over
PAYMENT TO PRIVATE CONTRACTOR - RESPITE	2,313	(5)	over	33	under	32	under	1,296	1,262	34	under
PAYMENT TO PRIVATE CONTRACTOR - DAY CARE	1,032	1	under	1	under	40	under	418	382	36	under
PAYMENT TO PRIVATE CONTRACTOR - HOME SUPPORT	18,181	21	under	51	under	62	under	11,185	11,109	76	under
PAYMENT TO PRIVATE CONTRACTOR - FREE PERSONAL NURSING CARE	6,593	0		(2)	over	22	under	3,661	3,637	24	under
PAYMENT TO PRIVATE CONTRACTOR - RESPITE AWAIT' LONG TERM CARE	0	0		2	under	2	under	0	(2)	2	under
PAYMENT TO PRIVATE CONTRACTOR - DAY RELATED ACTIVITIES INCL RESIDENTIAL PLACEMEN	4,433	(4,967)	over	(6,809)	over	(7,619)	over	2,857	11,337	(8,480)	over
PAYMENT - ASBESTOS WORK	0	0		1	under	1	under	0	(1)	1	under
PAYMENT TO EXTERNAL CONSULTANTS / PROFESSIONAL SERVICES	35	(25)	over	(26)	over	(39)	over	35	77	(42)	over
SELF DIRECTED SUPPORT	0	(1)	over	(1)	over	(1)	over	0	1	(1)	over
PAYMENT TO CONTRACTORS	105,792	(7,327)	over	(9,242)	over	(10,455)	over	68,508	80,111	(11,603)	over
TRANSFER PAYMENTS											
DIRECT ASSISTANCE TO PERSONS	3,032	13	under	(72)	over	32	under	2,432	2,409	23	under
SECTION PAYMENTS	73	23	under	36	under	43	under	51	4	47	under
TRANSFER PAYMENTS	3,105	36	under	(36)	over	75	under	2,483	2,413	70	under
FINANCING CHARGES											
LEASING CHARGES - FINANCE	2	2	under	2	under	2	under	2	0	2	under
I.T. EQUIPMENT LEASING-CONTRACT	333	(42)	over	(15)	over	(27)	over	244	271	(27)	over
FINANCING CHARGES	335	(40)	over	(13)	over	(25)	over	246	271	(25)	over
TOTAL EXPENDITURE	236,611	(10,902)	over	(12,797)	over	(13,904)	over	164,061	179,595	(15,534)	over
INCOME											
NON RELEVANT GOVERNMENT GRANT	(7,444)	(52)	under rec	(60)	under rec	(68)	under rec	(4,633)	(4,556)	(77)	under rec
RESOURCE TRANSFER INCOME FROM THE HEALTH BOARD	(23,751)	0		0		0		(17,814)	(17,814)	0	
CONTRIBUTIONS FROM OTHER BODIES	(310)	0		0		0		(310)	(310)	0	
FEES AND CHARGES - GENERAL	(5,218)	(321)	under rec	(395)	under rec	(468)	under rec	(3,948)	(3,500)	(448)	under rec
FEES AND CHARGES - OTHER LOCAL AUTHORITIES	(1,008)	708	over rec	(143)	under rec	(97)	under rec	(736)	(607)	(129)	under rec
CHARGES TO HEALTH BOARDS	(25,499)	9,906	over rec	12,793	over rec	14,112	over rec	(604)	(16,259)	15,655	over rec
FEES AND CHARGES - DEPARTMENTS OF THE AUTHORITY	(240)	0		0		(18)	under rec	(110)	(90)	(20)	under rec
RENTAL INCOME	(26)	0		0		0		(20)	(20)	0	
OTHER INCOME	(461)	202	over rec	243	over rec	257	over rec	(337)	(630)	293	over rec
REALLOCATION OF SUPPORT COSTS	(365)	0		0		0		0	0	0	
INCOME	(64,322)	10,443	over rec	12,438	over rec	13,718	over rec	(28,512)	(43,786)	15,274	over rec
NET EXPENDITURE	172,289	(459)	over	(359)	over	(186)	over	135,549	135,809	(260)	over