



Council Offices, Almada Street
Hamilton, ML3 0AA

Wednesday, 02 February 2022

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, 10 February 2022
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

Margaret Cowie, Geri Gray, Carol Nugent, Bert Thomson

BUSINESS

1 Declaration of Interests

- 2 Minutes of Previous Meeting** 3 - 6
Minutes of the meeting of the Financial Resources Scrutiny Forum held on 9 December 2021 submitted for approval as a correct record. (Copy attached)

Item(s) for Monitoring

- 3a Capital Budget Monitoring - 2021/2022 - General Fund Capital Programme** 7 - 28
Report dated 25 January 2022 by the Executive Director (Finance and Corporate Resources). (Copy attached)
- 3b Capital Budget Monitoring 2021/2022 - Housing Capital Programme** 29 - 34
Report dated 25 January 2022 by the Executive Director (Finance and Corporate Resources). (Copy attached)
- 4 Revenue Budget Monitoring 2021/2022** 35 - 54
Report dated 2 February 2022 by the Executive Director (Finance and Corporate Resources). (Copy attached)
- 5 Revenue Budget Monitoring 2021/2022 - Detailed Resource Analysis** 55 - 130
Report dated 2 February 2022 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 9 December 2021

Chair:

Councillor Monique McAdams

Councillors Present:

Councillor Walter Brogan, Councillor Mary Donnelly, Councillor Grant Ferguson, Councillor Eric Holford, Councillor Jared Wark

Councillors' Apologies:

Councillor Archie Buchanan, Councillor Janine Calikes, Councillor Martin Lennon

Attending:

Finance and Corporate Resources

G Cochran, Administration Assistant; 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 11 November 2021 were submitted for approval as a correct record.

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

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

A report dated 23 November 2021 by the Executive Director (Finance and Corporate Resources) was submitted on the position of the General Fund Capital Programme 2021/2022 for the period 1 April to 8 October 2021 (Period 7).

The revised programme for the General Fund Capital Programme for 2021/2022 totalled £78.310 million, as detailed in Appendix B to the report. The revised programme, agreed by the Executive Committee on 1 December 2021, included adjustments totalling a net decrease of £5.167 million, as outlined in Appendix A to the report.

£2.295 million of the £5.167 million reduction in the programme related specifically to market conditions. Given that this was unlikely to change in the foreseeable future, there could be further slippage in the 2021/2022 programme. This would continue to be monitored and a revised position would be presented to a future meeting of this Forum, if required.

Budget for the period was £26.778 million and spend to 8 October 2021 was £26.374 million, an underspend of £0.404 million. A full breakdown was detailed in Appendix C to the report. Actual funding received at 8 October 2021 was £54.853 million.

The programme spend and funding for the General Fund was summarised in appendices B to D to the report.

The physical progress achieved with the General Fund Capital Programme 2021/2022 at 8 October 2021 was detailed in appendices E to G to the report.

The Forum decided: that the position on the General Fund Capital Programme as at 8 October 2021 be noted.

[Reference: Minutes of 11 November 2021 (Paragraph 3a) and Minutes of the Executive Committee of 1 December 2021 (Paragraph 4)]

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

A report dated 23 November 2021 by the Executive Director (Finance and Corporate Resources) was submitted on the position of the Housing Capital Programme 2021/2022 for the period 1 April to 8 October 2021 (Period 7).

The revised Housing Capital Programme for 2021/2022 totalled £79.640 million and spend to 8 October 2021 totalled £37.431 million which represented an underspend of £0.086 million, as detailed in Appendix A to the report.

The physical progress achieved with the Housing Capital Programme 2021/2022 at 8 October 2021 was detailed in Appendix B to the report.

As previously reported, the timescales for some projects within the Housing Investment Programme (HIP) had changed and the financial programme had been amended to reflect those changes. The impact of material shortages and price increases would continue to be monitored.

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

The Forum decided: that the position on the Housing Capital Programme as at 8 October 2021 be noted.

[Reference: Minutes of 11 November of 2021 (Paragraph 3b) and Minutes of the Executive Committee of 1 December 2021 (Paragraph 4)]

4 Revenue Budget Monitoring – 2021/2022

A report dated 1 December 2021 by the Executive Director (Finance and Corporate Resources) was submitted on the overall financial position of the Council's General Fund Revenue Account and the Housing Revenue Account for the period 1 April to 8 October 2021 (Period 7).

The revised total funding in relation to cost pressures which were attributable to COVID-19 amounted to £59.661 million, of which £27.402 million was specific funding, which left £32.259 million to meet other COVID cost pressures. The updated cost position showed an estimated £18.649 million of spend to be met from this funding in 2021/2022. A breakdown of the Cost of Recovery position was detailed in Appendix 2 to the report.

The total COVID net expenditure, before funding, at 8 October 2021 amounted to £17.871 million. This was an increase of £3.855 million on the previously reported figure. Those costs were partially offset by specific funding of £13.043 million, leaving costs of £4.828 million to be met from the non-specific funding. A full breakdown of the position to 8 October 2021 was provided in Appendix 3 to the report.

At 8 October 2021, the position on the General Fund Revenue Account was an overspend of £0.146 million, as detailed in Appendix 1 to the report.

The Housing Revenue Account showed a breakeven position at 8 October 2021, as detailed in Appendix 4 to the report.

The Forum decided:

- (1) that the net overspend of £0.146 million on the General Fund Revenue Account at 8 October 2021, after COVID-19 spend and funding, be noted;
- (2) that the total net expenditure of £4.828 million, after specific funding in relation to COVID-19, offset by Government Grant included in the Council's position as at 8 October 2021, be noted;
- (3) that the updated COVID-19 position for 2021/2022 be noted; and
- (4) that the breakeven position on the Housing Revenue Account at 8 October 2021 be noted.

[Reference: Minutes of 11 November 2021 (Paragraph 4) and Minutes of the Executive Committee of 1 December 2021 (Paragraph 3)]

5 Revenue Budget Monitoring 2021/2022 – Detailed Resource Analysis

A report dated 1 December 2021 by the Executive Director (Finance and Corporate Resources) was submitted comparing actual expenditure against budgeted expenditure for the period 1 April to 8 October 2021 (Period 7).

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 8 October 2021
- ◆ details of the most significant variances within Resources and the Housing Revenue Account across subjective headings and across Services as at 8 October 2021
- ◆ a line by line trend analysis of the total Resources' expenditure and income across subjective headings as at 8 October 2021

The Forum decided: that the position as at 8 October 2021 (Period 7) be noted.

[Reference: Minutes of 11 November 2021 (Paragraph 5)]

6 Urgent Business

There were no items of urgent business.



Report

3a

Report to:	Financial Resources Scrutiny Forum
Date of Meeting:	10 February 2022
Report by:	Executive Director (Finance and Corporate Resources)

Subject:	Capital Budget Monitoring 2021/2022 - 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 2021 to 31 December 2021.

2. Recommendation(s)

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

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

3. Background

3.1. The Capital reports attached provide detail on the position as at 31 December 2021 from both a financial and physical perspective.

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

4. General Services Capital Programme 2021/2022

4.1. **2021/22 Budget:** The revised Capital Programme for 2021/2022 totals £72.433 million as shown in Appendix B. The revised programme includes adjustments to the programme totalling a net decrease of £5.877 million, as detailed in Appendix A, which were agreed by the Executive Committee on 2 February 2022.

4.2. The programme spend and funding for the General Fund is summarised in Appendices B and D. Total funding of £72.433 million is available in year. Since the last report to this Forum, there has been a change to the funding package and this is detailed in section 4.3 below:

4.3. **General Capital Grant:** In December 2021, the Scottish Government revised our 2021/2022 General Capital Grant allocation to £24.174 million, an increase of £0.096 million. Given the late notification of this additional funding, any new projects are unlikely to be designed and completed prior to the end of this financial year. As a result, this additional allocation of £0.096 million will be used to fund the existing Capital Programme and reduce the Council's level of borrowing in 2021/2022.

- 4.4. **Period 10 Position:** Budget for the period is £37.532 million and spend to the 31 December 2021 is £37.252 million, £0.280 million behind programme. This is broken down across Resources in Appendix C.
- 4.5. Actual funding received to 31 December 2021 is £54.546 million and this is detailed in Appendix D.
- 4.6. Relevant officers will continue to closely monitor the generation of all income including receipts.
- 5. Employee Implications**
- 5.1. There are no employee implications as a result of this report.
- 6. Financial Implications**
- 6.1. The financial implications are detailed in section 4 of this report.
- 7. Climate Change, Sustainability and Environmental Implications**
- 7.1. There are no implications for climate change, sustainability or the environment in terms of the information contained in this report.
- 8. Other Implications**
- 8.1. The main risk associated with the Council's Capital Programme is an overspend. The risk has been assessed as low given the detailed project management plans prepared and monitored for each project. The risk of overspend is managed through four weekly Investment management meetings.
- 8.2. As previously advised to Committee the Coronavirus (COVID-19) Pandemic has led to materials shortages, longer lead times and steep price increases and this will continue to impact the supply chain for the foreseeable future. The impact of this will be monitored through the four weekly investment management meetings. Further updates will be reported in the coming months with any significant impact on projects being brought to Members' attention as appropriate.
- 9. Equality Impact Assessment and Consultation Arrangements**
- 9.1. This report does not introduce a new policy, function or strategy or recommend a change to existing policy, function or strategy and therefore no impact assessment is required.
- 9.2. There was also no requirement to undertake any consultation in terms of the information contained in this report.

Paul Manning
Executive Director (Finance and Corporate Resources)

25 January 2022

Link(s) to Council Values/Ambitions/Objectives

- Accountable, Effective and Efficient and Transparent

Previous References

- Executive Committee, 23 June 2021
- Executive Committee, 2 February 2022

List of Background Papers

- Capital Ledger prints to 31 December 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 2 February 2022

As noted in section 8.2, as advised to Committee previously, the Coronavirus (COVID-19) Pandemic has led to materials shortages, longer lead times and price increases and this is expected to have an impact on the supply chain for the foreseeable future, therefore we will continue to report movements in the programme.

The adjustments to the 2021/2022 Capital Programme (detailed in this Appendix) include the impact of the pandemic on projects. For any project where delivery has slipped, this is a timing issue only, and the project will be included in a future year programme as appropriate. A Capital Programme for 2022/2023 is currently being compiled for Members' approval before the new financial year. This Programme will be based on a realistic assessment of project spend/delivery that can be achieved in 2022/2023 and will include these slipped projects where appropriate.

Community and Enterprise Resources**Electric Vehicle Charging Infrastructure**

Transport Scotland have awarded the Council grant funding of £0.048m to continue the expansion of electric vehicle charging infrastructure across South Lanarkshire. £0.048m
Approval is sought to increase the 2021/2022 Capital Programme by £0.048m to allow these works to progress.

Roads – Structures

The Scottish Government have awarded South Lanarkshire Council £2.783 million from the Local Bridge Maintenance Fund to undertake structural and repair works on the following projects: Ponfeigh Bridge (£1.591m), Daer Bridge (£0.596m) and Scrogton Bridge (£0.596m). This will be provided through the Council's General Capital Grant allocations in 2021/2022 (£1.721m) and 2022/2023 (£1.062m). £1.721m

The 2021/2022 Capital Programme already includes an allocation of £1.845m to allow the works at Ponfeigh to be undertaken this financial year. As a result of the Scottish Government funding announcement, approval is sought to replace £1.591m of this original Council allocation with Government funding. (£1.591m)

Switched on Fleet

The Energy Saving Trust have awarded South Lanarkshire Council £0.171 million to progress the installation of additional electric vehicle charging infrastructure. £0.171m

The 2021/2022 Capital Programme already includes an allocation of £0.325m to undertake these works. As a result of this additional funding announcement from the Energy Saving Trust, approval is sought to replace £0.171m of the original Council allocation with Government funding and then slip the Council's £0.171m and an additional £0.042m into 2022/23, in order to match project timescales. (£0.213m)

Country Parks – Horseshoe Bridge, Calderglen

Approval is sought to slip £0.150m into the 2022/23 Capital Programme to reflect the revised timescales of the project to replace Horseshoe Bridge, within Calderglen Country Park. Detailed design is nearing completion with physical works planned to commence early in 2022/2023. (£0.150m)

White Bridge Replacement, Chatelherault Country Park

Approval is sought to slip £0.221m into the 2022/23 Capital Programme to reflect the revised timescales of the project. An options appraisal is being carried out before the new bridge can be designed and programme of works prepared. (£0.221m)

Abington Campus for Enterprise

Approval is sought to increase the 2021/22 Capital Programme by £0.200m to reflect an additional award received of £0.200m from the Scottish Government's Regeneration Capital Grant Fund towards this project to extend and convert the former Abington schoolhouse into business and community space. £0.200m

£0.150m of this funding is not required until 2022/23 and should therefore slip into the 2022/23 Capital Programme to reflect the timing of spend. This will augment the original allocation from the Regeneration Capital Grant Fund (£0.880m) and a contribution from Clyde Windfarm (£0.711m) which was added to the Capital Programme previously. (£0.150m)

Strathclyde Passenger Transport (SPT) – Bus Infrastructure

An additional contribution of £0.020m has been received from SPT towards the costs associated with unforeseen ground conditions at Belstane Gait, Carlisle. This augments the original grant award of £0.100m currently included in the 2021/22 Capital Programme for this project. Approval is sought to increase the 2021/22 Capital Programme by £0.020m to reflect this additional award. £0.020m

Cambuslang Park & Ride

Approval is sought to increase the 2021/2022 Capital Programme to reflect a contribution of £0.060m from Link Group Limited towards the costs of removing Japanese Knotweed and to carry out drainage works at Cambuslang Park and Ride. £0.060m

Leisure Centres

Approval is sought to slip £0.480m into the 2022/2023 Capital Programme in respect of the Larkhall Leisure Centre project. A public consultation exercise will commence in February 2022, which will influence the design of the new facility. (£0.480m)

Hamilton Palace Grounds – Play Area

The tender returns for this project are currently being evaluated with a site start anticipated in March 2022. In order to reflect these timescales, approval is sought to slip £0.184m into the 2022/2023 Capital Programme. (£0.184m)

Renewal of Play Parks

The Community and Enterprise Resources Committee (28 September 2021) agreed that the most appropriate use of the 2021/2022 Scottish Government funding for the Renewal of Play Parks would be to employ two temporary Landscape Development Officers, to undertake the surveys of each of the 233 sites and develop a programme of works. The recruitment process is ongoing, and given timescales, approval is sought to slip £0.268m into the 2022/2023 Capital Programme. (£0.268m)

Cycling, Walking and Safer Routes

Approval is sought to slip £0.512m into the 2022/2023 Capital Programme to reflect the timescales for the East Kilbride Cycle Network project. The project will now be tendered prior to the end of the financial year with works completed into 2022/2023. (£0.512m)

City Deal – Cathkin Bypass

In order to align with the timescales for payment of the compensation claims associated with the new road, approval is sought to slip £0.678m into the 2022/2023 Capital Programme. (£0.678m)

Education Resources

Early Years 1140 Hours

Price increases in the construction industry have meant an increase of £0.540m in the anticipated budget requirement for the Early Years 1140 Programme. Funding of £0.540m has been identified within the Early Years 1,140 Hours Revenue Budget to assist in managing these increased costs. £0.540m

This funding will not be required until 2022/2023 therefore approval is sought slip this and an additional £0.460m into 2022/23, in order to match project timescales. (£1.000m)

Schools Information Computer Technology (ICT)

Approval is sought to allow slippage of £0.660m into the 2022/23 Capital programme in order to reflect the revised profile of spend for part of the ICT hardware refresh programme. (£0.660m)

Housing and Technical Resources

Prioritised Urgent Investment

In order to reflect the revised timescales associated with a number of projects within this multi-year programme of works, approval is sought to slip £0.680m into the 2022/2023 Capital Programme. (£0.680m)

Principal Offices – Fabric and Service Investment

Approval is sought to allow slippage of £0.650m into the 2022/23 Capital programme in order to reflect the revised timescales within council buildings. (£0.650m)

Social Work Resources

Blantyre Care Facility

Approval is sought to slip £1.200m into the 2022/23 Capital Programme to reflect the revised completion schedule for the new Care Facility in Blantyre. This project has been behind schedule due to delays experienced with the delivery of materials on site. The contractor has now revised the completion date by 5 weeks from end of May 2022 to end of June 2022. (£1.200m)

Minor Adjustments £0.000m

TOTAL ADJUSTMENTS (£5.877m)

APPENDIX B
SOUTH LANARKSHIRE COUNCIL
CAPITAL EXPENDITURE 2021/22
GENERAL FUND PROGRAMME
FOR PERIOD 1 APRIL 2021 TO 31 DECEMBER 2021

	£m
Total Budget	78.310
Proposed Adjustments – Period 10	(5.877)
Total Revised Budget	72.433

	<u>2021/22</u> <u>Budget</u>	<u>Period 10</u> <u>Proposed</u> <u>Adjustments</u>	<u>Revised</u> <u>2021/22</u> <u>Budget</u>
<u>Resource</u>	<u>£m</u>	<u>£m</u>	<u>£m</u>
Community & Enterprise	44.115	(2.212)	41.903
Education	16.319	(1.120)	15.199
Finance & Corporate	3.176	-	3.176
Housing & Technical	8.146	(1.345)	6.801
Social Work	6.554	(1.200)	5.354
TOTAL CAPITAL PROGRAMME	78.310	(5.877)	72.433

APPENDIX C

SOUTH LANARKSHIRE COUNCIL CAPITAL EXPENDITURE 2021/22 GENERAL FUND PROGRAMME FOR PERIOD 1 APRIL 2021 TO 31 DECEMBER 2021

Resource Name	Annual Budget £000	2020/21 C/F £000	Previous Slippage /Adjs £000	Approved Budget £000	2021/22 Adjs £000	2021/22 Slippage £000	Total Budget £000	Estimate to Date £000	Actual £000
Community & Enterprise									
Facs / Waste / Grounds	3,124	6,860	(6,609)	3,375	1,350	(1,748)	2,977	1,318	1,233
Fleet & Environmental	0	315	10	325	171	(213)	283	180	181
Planning & Economic Development	18,901	5,760	(11,502)	13,159	200	(2,916)	10,443	3,766	3,904
Roads	18,198	2,838	8,840	29,876	1,520	(3,196)	28,200	16,657	16,771
Resource Total	40,223	15,773	(9,261)	46,735	3,241	(8,073)	41,903	21,921	22,089
Education									
1,140 Hours	7,734	(1,379)	180	6,535	876	(3,750)	3,661	2,938	2,788
Community Growth Areas	5,091	(1,053)	(267)	3,771	-	(1,550)	2,221	967	1,062
Growth and Capacities	2,647	1,330	1,803	5,780	-	(550)	5,230	3,473	3,562
ICT Developments	1,905	1,599	356	3,860	433	(660)	3,633	2,241	2,258
Other	171	254	29	454	-	-	454	404	497
Resource Total	17,548	751	2,101	20,400	1,309	(6,510)	15,199	10,023	10,167
Finance & Corporate									
IT Services	11,500	(6,938)	(1,786)	2,776	400	-	3,176	976	695
Resource Total	11,500	(6,938)	(1,786)	2,776	400	-	3,176	976	695
Housing and Technical									
Office Accom	7,710	2,076	(1,958)	7,828	(455)	(1,480)	5,893	1,322	1,330
Private Housing Scheme of Assistance	1,000	-	(1,000)	-	-	-	-	-	-
Other Housing	424	251	(116)	559	349	-	908	202	74
Resource Total	9,134	2,327	(3,074)	8,387	(106)	(1,480)	6,801	1,524	1,404
Social Work									
Care Facilities	6,539	215	(554)	6,200	-	(1,200)	5,000	3,007	2,821
Other	300	100	168	568	-	(214)	354	81	76
Resource Total	6,839	315	(386)	6,768	-	(1,414)	5,354	3,088	2,897
Overall Total	85,244	12,228	(12,406)	85,066	4,844	(17,477)	72,433	37,532	37,252

SOUTH LANARKSHIRE COUNCIL
CAPITAL EXPENDITURE 2021/22
GENERAL FUND PROGRAMME
FOR PERIOD 1 APRIL 2021 TO 31 DECEMBER 2021

	<u>2021/22</u> <u>Original</u> <u>Estimate inc</u> <u>C/F</u>	<u>2021/22</u> <u>Revised</u> <u>Budget</u>	<u>2021/22</u> <u>Budget to</u> <u>31/12/21</u>	<u>2021/22</u> <u>Actual to</u> <u>31/12/21</u>
Expenditure	£m	£m	£m	£m
General Fund Programme	85.066	72.433	37.532	37.252
Income	<u>2021/22</u> <u>Budget</u> £m	<u>2021/22</u> <u>Revised</u> <u>Budget</u> £m		<u>2021/22</u> <u>Actual</u> <u>To</u> <u>31/12/21</u> £m
Prudential Borrowing	40.289	25.408		25.408
Developers Contributions	4.474	2.382		2.123
Partners (Including SPT, Sustrans, Clyde Wind Farm and CARES)	4.647	4.949		1.042
Scottish Government:				
- Capital Grant	21.362	24.174		14.337
- Cycling, Walking and Safer Routes	1.912	1.400		0.285
- Vacant and Derelict Land	0.831	0.694		0.785
- Early Years 1,140 Hours	2.024	1.024		1.024
- Regeneration Capital Grant	1.230	1.280		1.318
- Town Centre Regeneration Fund	2.739	2.739		2.739
- Place Based Investment Programme	2.003	2.003		2.003
- Gaelic Capital Fund	0.038	0.038		0.038
- Department for Transport	0.000	0.118		0.000
- Gypsy Travellers	0.000	0.107		0.107
Glasgow City Region City Deal	2.386	2.780		0.000
Specific Reserves	1.024	1.642		1.642
Revenue Contribution	0.000	1.695		1.695
TOTAL FUNDING	85.066	72.433		54.546

GENERAL FUND CAPITAL PROGRAMME 2021/22

BUILD EXECUTIVE SUMMARY

PERIOD ENDED 31 DECEMBER 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	-	10	12	12	29	38	39	43	47	57				
Projects on Programme	-	114	108	116	104	102	131	130	132	125				
Projects Behind Programme	-	-	-	2	1	-	3	1	1	1				
Projects Altered Brief/ Programme	-	1	2	2	3	2	2	3	4	6				
Projects Held	-	41	29	30	27	27	25	24	26	28				
	-	166	151	162	164	169	200	201	210	217				
<u>Project Status</u>														
Design Feasibility	-	72	66	79	72	72	100	98	95	93				
Sketch Design	-	5	3	3	2	2	2	2	2	3				
Detailed Design	-	2	3	3	3	3	4	3	3	1				
Production Information	-	11	6	5	4	8	8	9	9	10				
Tendering	-	39	32	27	22	22	23	22	32	34				
On Site	-	27	29	33	32	24	24	24	22	19				
Complete	-	10	12	12	29	38	39	43	47	57				
	-	166	151	162	164	169	200	201	210	217				

General Fund Capital Programme 2021/22
Build Variance Explanations

<u>Project Name</u>	<u>Status</u>	<u>Variance Explanation</u>
Blantyre Care Facility	Behind Programme	This project has been behind schedule due to delays experienced with the delivery of materials on site. The contractor has now revised the completion date by 5 weeks from end of May 2022 to end of June 2022.

GENERAL FUND CAPITAL PROGRAMME 2021/22

NON BUILD EXECUTIVE SUMMARY

PERIOD ENDED 31 DECEMBER 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 20/21 Programme	-	35	34	34	34	34	34	34	34	34				
Approved from 21/22 Programme	-	13	13	13	15	16	17	17	17	17				
Total Projects Currently Reported	-	48	47	47	49	50	51	51	51	51				

Number of Projects

Projects Completed	-	-	-	-	-	-	1	1	1	5				
Projects Ahead of Programme	-	-	-	1	-	-	-	-	-	-				
Projects on Programme	-	48	47	46	49	47	49	49	49	39				
Projects Behind Programme	-	-	-	-	-	-	1	1	1	7				
Projects Altered Brief/Programme	-	-	-	-	-	3	-	-	-	-				
Projects On Hold	-	-	-	-	-	-	-	-	-	-				
	-	48	47	47	49	50	51	51	51	51				

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

<u>Type</u>		<u>Status</u>
C/F	Zero Waste Fund	On Programme
C/F	Fallside Park Play Area, Bothwell	On Programme
C/F	Forth Play Area	On Programme
C/F	Hairmyres Play Area	On Programme
C/F	Moor Park Play Area	On Programme
C/F	Hallside Primary School Trim Trail	On Programme
C/F	Willie Waddell Sport and Community Centre, Forth – Monoliths	On Programme
NEW	Allotments	On Programme
C/F	Bin Storage Areas	On Programme
C/F	Bothwell Park (including Sensory Garden)	On Programme
C/F	Cashless System	Complete
C/F	Switched on Fleet	On Programme
NEW	Langlands Boardwalk	On Programme
NEW	Hamilton Palace Grounds Play Area	Behind Programme
C/F	Synthetic and Grass Pitch Replacement	On Programme
NEW	Allotment & Raised Beds, Strathaven	On Programme
C/F	Upgrades to Community Infrastructure	On Programme
C/F	Strathaven Cemetery Infrastructure Works	On Programme
C/F	Demolition Programme	On Programme
C/F	Horseshoe Bridge, Calderglen	Behind Programme
NEW	Greenhall Replacement Bridge	On Programme
NEW	White Bridge Replacement, Chatelherault Country Park	Behind Programme
C/F	War Memorials (Strathaven Statue)	Complete
C/F	Memorial Headstone Remedial Works	On Programme
NEW	Alexander Hamilton Memorial Park	On Programme
NEW	John Mann Park, Carnwath	Complete
NEW	Renewal of Play Parks	Behind Programme
NEW	Nature Restoration Fund	On Programme
C/F	Abington Campus for Enterprise	On Programme
C/F	Town Centre Regeneration Fund	On Programme
NEW	Place Based Investment Programme	On Programme
C/F	East Kilbride Town Centre Masterplan	On Programme
C/F	City Deal – Community Growth Areas	On Programme
C/F	Vacant and Derelict Land – Clyde Cycle Park, Cambuslang	Complete
C/F	Vacant and Derelict Land – Glen Esk, East Kilbride	On Programme
C/F	Vacant and Derelict Land – Milton Brick & Tile Works Site, Carlisle	On Programme
NEW	Vacant and Derelict Land – Clyde Gateway, Cunnigar	On Programme
NEW	Vacant and Derelict Land – Cunnigar Allotments	On Programme
NEW	Wide Area Network Capitalisation	On Programme
NEW	CO2 Monitors in School Estate	On Programme
C/F	Education Information Communication Technology Solutions for Learning	Behind Programme
C/F	Information Technology Infrastructure Refresh	Behind Programme
C/F	Digital Tools	Behind Programme
C/F	Oracle Upgrade	On Programme
C/F	Digital Connectivity	On Programme
C/F	Computer Room Upgrades	Complete
C/F	Climate Change/ Digital Transformation Fund	On Programme
C/F	Community Alarms	On Programme
C/F	Mobile Working	On Programme
NEW	Swiss Plus	On Programme
NEW	Audio Visual Upgrade - Council Chambers and Committee Room 1	On Programme

General Fund Capital Programme 2021/22

Non-Build Variance Explanations

<u>Project Name</u>	<u>Status</u>	<u>Variance Explanation</u>
Hamilton Palace Grounds Play Area	Behind Programme	The tender exercise for this project was delayed, pending the Scottish Governments funding announcement on Play Parks. The tender returns are currently being evaluated however work will not commence until March 2022.
Horseshoe Bridge, Calderglen Country Park	Behind Programme	The detailed design of this project has taken longer than originally anticipated, with physical works now planned to commence early in 2022/2023.
White Bridge Replacement, Chatelherault Country Park	Behind Programme	An options appraisal is required before the new bridge can be designed and programme of works prepared.
Renewal of Play Parks	Behind Programme	This project is behind schedule due to delays experienced in employing two temporary Landscape Development Officers, who will undertake the surveys of each of the 233 sites and develop a programme of works.
Education Information Communication Technology Solutions for Learning	Behind Programme	Delays have been experienced in the ICT hardware refresh programme due to long lead in times for equipment.
Information Technology Infrastructure Refresh	Behind Programme	Elements of this project have been rescheduled due to equipment delays caused by the world-wide shortage of microprocessors.
Digital Tools	Behind Programme	The Digital Tools (Powerapps) project has been delayed due to resource availability.

GENERAL FUND CAPITAL PROGRAMME 2021/22

ROADS EXECUTIVE SUMMARY

PERIOD ENDED 31 DECEMBER 2021 (PERIOD 10)

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

Number of Projects

Total Projects Currently Reported - 156 156 211 211 213 214 214 215 215

Programme Status

Projects Complete - 10 10 40 66 67 97 117 129 129

Projects on Programme - 146 146 170 144 145 113 93 81 79

Projects Behind Programme - - - - - - 1 1 1 3

Projects, Altered Brief / Programme - - - - - - 2 2 1 1

Projects Held - - - 1 1 1 1 1 3 3

- 156 156 211 211 213 214 214 215 215

Project Status

Briefing - 51 51 45 5 1 1 1 1 3

Production Information - 70 70 96 114 113 89 89 90 54

Billing - - - - - - - - - -

Tendering - - - - 1 1 2 2 2 1

On Site - 25 25 30 25 31 25 25 25 28

Complete - 10 10 40 66 67 97 97 97 129

- 156 156 211 211 213 214 214 215 215

General Fund Capital Programme 2021/22
Roads Variance Explanations

<u>Project Name</u>	<u>Status</u>	<u>Variance Explanation</u>
Cycle Schemes - East Kilbride Cycle Network - West Mains Road	Behind Programme	This project has been delayed due to resourcing issues.
Cathkin - Loss of value and Noise Insulation Regulations surveys	Behind Programme	The timescales for payment of the compensation claims associated with the new road are taking longer than originally anticipated.
City Deal – Greenhills/Strathaven Road	Behind Programme	Project delayed due to Covid-19 and issues experienced with the supply of materials.

RESOURCE: ENTERPRISE, ROADS & TRANSPORTATION SERVICES 2021/22

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>											
Brancumhall Rd						1	1				
Peel Park Place						1	1				
Auldhouse Road, East Kilbride						1	1				
Maxwellton Avenue, East Kilbride						1	1				
Loch Striven and Loch Goil						1	1				
Mauchline, East Kilbride						1	1				
Glen Farg						1	1				
Jamaica Drive and Windward Road, East Kilbride						1	1				
Langlands Avenue & Langlands Court, EK						1	1				
Loch Meadie/Loch Laxford						1	1				
Langlands Place, East Kilbride						1	1				
A71 Darvel Road, Strathaven						1	1				
A723 Townhead Street, Strathaven						1	1				
Eaglesham Road, East Kilbride						1	1				
Calderwood Road,(1) East Kilbride						1	1				
A71 Kirk Street, Strathaven						1	1				
Aillort Place, East Kilbride						1	1				
Jura, East Kilbride						1	1				
Lindores Drive, East Kilbride						1	1				
Whitehills Drive/Place, East Kilbride						1	1				
Somerville Drive, East Kilbride						1	1				
Yarrow Park , East Kilbride						1	1				
North Street and Castle Street, Strathaven						1	1				
Kelvin Road, East Kilbride (Phase 1)						1	1				
Kelvin Road, East Kilbride (Phase 2)						1	1				
Glen Cally, East Kilbride						1	1				
Meadowhead Highway, Auldhouse	1										1
Brownmuir and Haptoncraig Highway / Threestanes Highway, Strathaven						1	1				
Druid Place/Kirkstyle Place, Glassford						1	1				
(1) Threestanes Road, Strathaven and (2) Lethame Road						1	1				
A723 Strathaven to Hamilton/Hamilton Road						1	1				
A723 Hamilton Road, Strathaven						1	1				
Hunterlees Road, Glassford						1	1				
Browncastle Highway, Strathaven						1	1				
B7086 Lesmahagow Road, Strathaven						1	1				
Kirkhill Road, Strathaven						1	1				
Strathaven Road & Kypeside Place, Sandford						1	1				
Primrose Place, Strathaven						1	1				
Mill Street , Rutherglen						1	1				
Hamilton Road, Cambuslang		1						1			
Greenlees Road, Cambuslang		1						1			
<u>Preventative Maintenance Schemes</u>											
Stonemyeadow Road, East Kilbride ~ surface dressing						1	1				
Cairnmuir Road, East Kilbride ~ surface dressing						1	1				
C137, Strathaven ~ surface dressing						1	1				
Howieshill Road, Cambualang ~ Micro-asphalt						1	1				
Quarry Avenue, Cambuslang ~ Micro-asphalt						1	1				
Dunedin Drive, East Kilbride ~ Micro-asphalt						1	1				

PROJECT / PROGRAMME STATUS ~ PERIOD 10

[illegible]

RESOURCE: ENTERPRISE, ROADS & TRANSPORTATION SERVICES 2021/22

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
A72 Crossford						1	1				
Hillbrae, Crossford		1						1			
A70 Glenbuck						1	1				
Ponfeigh Road, Rigside						1	1				
A706 Lanark to Forth						1	1				
Carding Street, Symington						1	1				
Macadam Gardens, Blackwood						1	1				
Carnegie Gardens, Blackwood						1	1				
Glenafeoch Road, Carluke						1	1				
Napier Gardens, Blackwood						1	1				
A72 Kirkfieldbank Brae						1	1				
Hailstone Green, Forth						1	1				
Scauthill, Symington						1	1				
<u>Preventative Maintenance Schemes</u>											
Strategic /Machine Patching						1	1				
Leelaw Road, Lanark ~ surface dressing						1	1				
Hyndshaw Road, Carluke ~ surface dressing						1	1				
Candybank Road, Biggar ~ surface dressing						1	1				
B7055 A73 to A702, Symington ~ surface dressing						1	1				
Preparatory patching for 2022/23 schemes ~ surface dressing					1			1			
<u>Strategic Patching</u>											
Strategic /machine patching works ~ various locations					1			1			
<u>Footways</u>											
Fleming Gardens, Khill/Blackwood						1	1				
Milton/Abbeygreen, Lesmahagow		1						1			
Potters Wynd, Lanark		1						1			
School Road, Coalburn		1						1			
Sherriflats Road, Thankerton						1	1				
Woodpark/Southview, Lesmahagow						1	1				
A721 Carnwath Road, Carluke						1	1				
A721, Carluke 2 sections (Scheme deferred 20/21)						1	1				
Biggar Road, Carnwath (Scheme deferred 20/21)		1						1			
Carlisle Road, (Scheme deferred 20/21)						1	1				
Heathfield Drive, Blackwood (Scheme deferred 20/21)						1	1				
<u>PARTICIPATORY BUDGET</u>											
<u>East Kilbride/Cambuslang and Rutherglen Areas</u>											
<u>Carriageways</u>											
Blacklaw Drive (at Glen Urquhart), East Kilbride						1	1				
Tannahill Drive, East Kilbride						1	1				
Ontario Park and Sudbury Crescent (part), East Kilbride						1	1				
Caledonia Avenue, Rutherglen						1	1				
<u>Footways</u>											
Muirside Road						1	1				
Woodhill Road		1						1			
Kirktonholme Road						1	1				
Clelland Place					1			1			
Maxwellton Road					1			1			

Project Title	PROJECT STATUS						PROGRAMME STATUS				
	Briefing / Programme	Production Information	Bidding	Tendering	On Site	Complete	Projects Complete	Projects on Programme	Projects Behind Programme	Projects altered Brief / Programme	Projects Held
Owen Avenue / Dale Avenue		1						1			
Galt / Reith / Owen Avenue / Dale Avenue		1						1			
Blairbeth Road, Rutherglen					1			1			
Hamilton Area											
Carriageways											
High Patrick Street, Hamilton						1	1				
Woodfoot Road (Phase 3), Hamilton						1	1				
Lime Grove, Blantyre						1	1				
Footways											
Almada Street / Clydesdale Street / Burnbank Road, (Phase 2) Hamilton		1						1			
Hunthill Road, Blantyre						1	1				
B7071, Bothwell Road, Uddingston						1	1				
B7071, Uddingston Road, Bothwell						1	1				
Mill Road, Hamilton		1						1			
Argyle Street, Stonehouse		1						1			
The Neuk, Stonehouse						1	1				
Craig Street, Blantyre						1	1				
Alness Street, Hamilton					1			1			
Clydesdale Area											
Carriageways											
B7011 Brownlee Road, Law		1						1			
Abbeygreen Road, Lesmahagow		1						1			
School Road, Lamington						1	1				
Camps Road, Crawford - Carlisle Road Jct to Clyde Bridge		1						1			
School Road, Carmichael						1	1				
Footways											
A706 Cleghorn Road, Lanark						1	1				
A72 Lanark Road, Crossford					1			1			
Station Road, law					1			1			
Whitelees Road, Lanark						1	1				
ROADS REFURBISHMENT BUDGET											
Structures projects											
Laurenstone Terrace, EK						1	1				
Cleghorn Bridge						1	1				
Structural Appraisal of Duke St MSCP		1						1			
Containment upgrades at high priority locations					1			1			
Mousemill Road Retaining Wall repair/replacement		1						1			
Traffic Signals											
A706 Cleghorn Bridge,						1	1				
Upgrade from incandescent lamps to LED		1						1			
Lighting ~ LED & Columns											
Renewal of various street lighting infrastructure						1	1				
Other											
Contribution to Horsley Brae project	1										1

RESOURCE: ENTERPRISE, ROADS & TRANSPORTATION SERVICES 2021/22

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
Bridges											
Ponfeigh Bridge ~ Bridge replacement project						1	1				
Clyde Bridge ~ Bridge replacement project				1				1			
<u>CYCLING, WALKING AND SAFER ROUTES</u>											
Casualty Reduction Measures											
B759 Cathkin Road (A749 to Boundary)						1	1				
A73 Braidwood to Lanark		1						1			
A71 Stonehouse to Canderside						1	1				
Mauldlie Road from Brownlee Road to Carluke		1						1			
Burnbank Road / Pollock Avenue, Hamilton		1						1			
Columbie Junction Carstairs		1						1			
Brownlee Road		1						1			
Abercorn Dr / Chestnut Crescent, Hamilton		1						1			
Brownside Road at Douglas Drive, Cambuslang					1			1			
Engineering Measures at Schools											
Minor works near schools ~ various locations					1			1			
Road Safety Measures / Speed Limit Initiatives											
Minor engineering works ~ various locations					1			1			
Traffic Signals / Pedestrian Crossings											
Main Street / Odeon, Rutherglen Upgrade		1						1			
Rutherglen Cross TS Upgrade		1						1			
Upgrade of Puffins to Toucan Crossings		1						1			
Cycle Schemes											
East Kilbride Cycle Network, ph.1.1					1			1			
East Kilbride Cycle Network, ph.1.2					1			1			
East Kilbride Cycle Network - West Mains Road Phase 1.3		1							1		
Cycle shelters in schools		1						1			
Bothwell to Uddingston - Consultation / Construction		1						1			
Clydesdale Routes - Carstairs to Carluke - Consultation and Construction		1						1			
Vehicle Activated Sign Upgrade											
Upgrades to various speed indicator display and part time 20mph signage					1			1			
<u>SPT GRANT FUNDED PROJECTS</u>											
<u>SPT ~ BUS INFRASTRUCTURE WORKS</u>											
Belstane Gait, Carluke bus turning circle/area works					1			1			
<u>SPT ~ PARK AND RIDE SCHEMES</u>											
Cambuslang P&R						1	1				
Lanark Interchange		1						1			
Hairmyres P&R (Design & Planning application)		1						1			
<u>SPT ~ STRATEGIC CYCLE INFRASTRUCTURE</u>											
East Kilbride Cycle Network					1			1			
Bothwell Uddingston Cycle Network		1						1			
Clydesdale Cycle Network		1						1			

RESOURCE: ENTERPRISE, ROADS & TRANSPORTATION SERVICES 2021/22

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
On-street Cycle Shelters		1						1			
Cycle Monitoring Equipment		1						1			
SPT ~ REGIONAL CONGESTION REDUCTION MEASURES											
Lanark Traffic Management Scheme ~ Consultation					1			1			
East Kilbride Road at Blairbeth Road, Rutherglen		1						1			
SPT ~ CASUALTY REDUCTION MEASURES											
A721 Newbiggin to Elsrikle					1			1			
B740 Crawfordjohn to Boundary					1			1			
A73 Hyndford Bridge to Symington		1						1			
B7078 M74 junction 10 to 11					1			1			
A70 Douglas to M74					1			1			
Brownlee Road Horsley to Mauldslie Road	1										1
Almada Street / Douglas Street, Hamilton		1						1			
Muir Street / Cadzow Street/ Auchingramont Road, Hamilton		1						1			
OFFICE FOR ZERO EMISSION VEHICLES											
Onstreet Residential Chargepoint Scheme		1						1			
CHARGEPLACE SCOTLAND											
EV Chargepoint		1						1			
SUSTRANS GRANT FUNDED PROJECTS											
SUSTRANS ~ PLACES FOR EVERYONE 2020/21											
Bothwell/Uddingston/Blantyre ~ Active Travel Study						1	1				
Strathaven/Stonehouse/surrounding villages ~ Active Travel Study						1	1				
Larkhall ~ Active Travel Study						1	1				
Carlisle/Law ~ Cycle Network (design works only)		1						1			
Lanark ~ Cycle Network (design works only)		1						1			
Hamilton ~ Cycle Network (design works only)		1						1			
Cambuslang ~ Cycle Network (design works only)		1						1			
Newton ~ Cycle Network (design works only)		1						1			
SUSTRANS ~ SPACES FOR PEOPLE											
Active Travel Network, East Kilbride					1			1			
Town Centres					1			1			
School Outdoor Environments					1			1			
Temporary Route Enhancements						1	1				
CITY DEAL PROJECTS											
Cathkin ~ Loss of value and Noise Insulation Regulations surveys		1							1		
Stewartfield Way		1						1			
Greenhills/Strathaven Road					1				1		
	3	54	0	1	28	129	129	79	3	1	3



Report

3b

Report to:	Financial Resources Scrutiny Forum
Date of Meeting:	10 February 2022
Report by:	Executive Director (Finance and Corporate Resources)

Subject:	Capital Budget Monitoring 2021/2022 - 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 2021 to 31 December 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 31 December 2021 from both a financial and physical perspective.
- 3.2. Appendix A shows the financial position of the Housing Capital Programme, with the physical progress detailed in Appendix B.

4. Housing Capital Programme 2021/2022

- 4.1. **2021/22 Budget:** The revised Housing Capital Programme for the year was £79.640 million, as approved by the Executive Committee on 22 September 2021. There have been no new approved adjustments to this programme.
- 4.2. Programmed funding for the year also totals £79.640 million. The funding sources are also detailed in Appendix A.
- 4.3. The impact of material shortages and price increases will continue to be monitored on a project-by-project basis.
- 4.4. **Period 10 Position:** Appendix A also shows the position on the Housing Programme as at 31 December 2021. Budget for the period is £52.174 million and spend to 31 December 2021 amounts to £51.845 million, £0.329 million behind programme.
- 4.5. As at 31 December 2021, actual funding of £51.845 million had been received.

5. Employee Implications

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

6. Financial Implications

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

7. Climate Change, Sustainability and Environmental Implications

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

8. Other Implications

- 8.1. The main risk associated with the Council's Capital Programme is an overspend. The risk has been assessed as low given the detailed project management plans prepared and monitored for each project. The risk of overspend is managed through four weekly Investment management meetings.
- 8.2. The Coronavirus (COVID-19) Pandemic has led to materials shortages, longer lead times and steep price increases and this will continue to impact the supply chain for the foreseeable future. The impact of this will be monitored through the four weekly investment management meetings. Further updates will be reported in the coming months with any significant increases in contract values being brought to members' attention.
- ## **9. Equality Impact Assessment and Consultation Arrangements**
- 9.1. This report does not introduce a new policy, function or strategy or recommend a change to existing policy, function or strategy and therefore no impact assessment is required.
- 9.2. There was also no requirement to undertake any consultation in terms of the information contained in this report.

Paul Manning

Executive Director (Finance and Corporate Resources)

25 January 2022

Link(s) to Council Values/Ambitions/Objectives

- Accountable, Effective and Efficient and Transparent

Previous References

- Executive Committee, 22 September 2021

List of Background Papers

- Capital Ledger prints to 31 December 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)

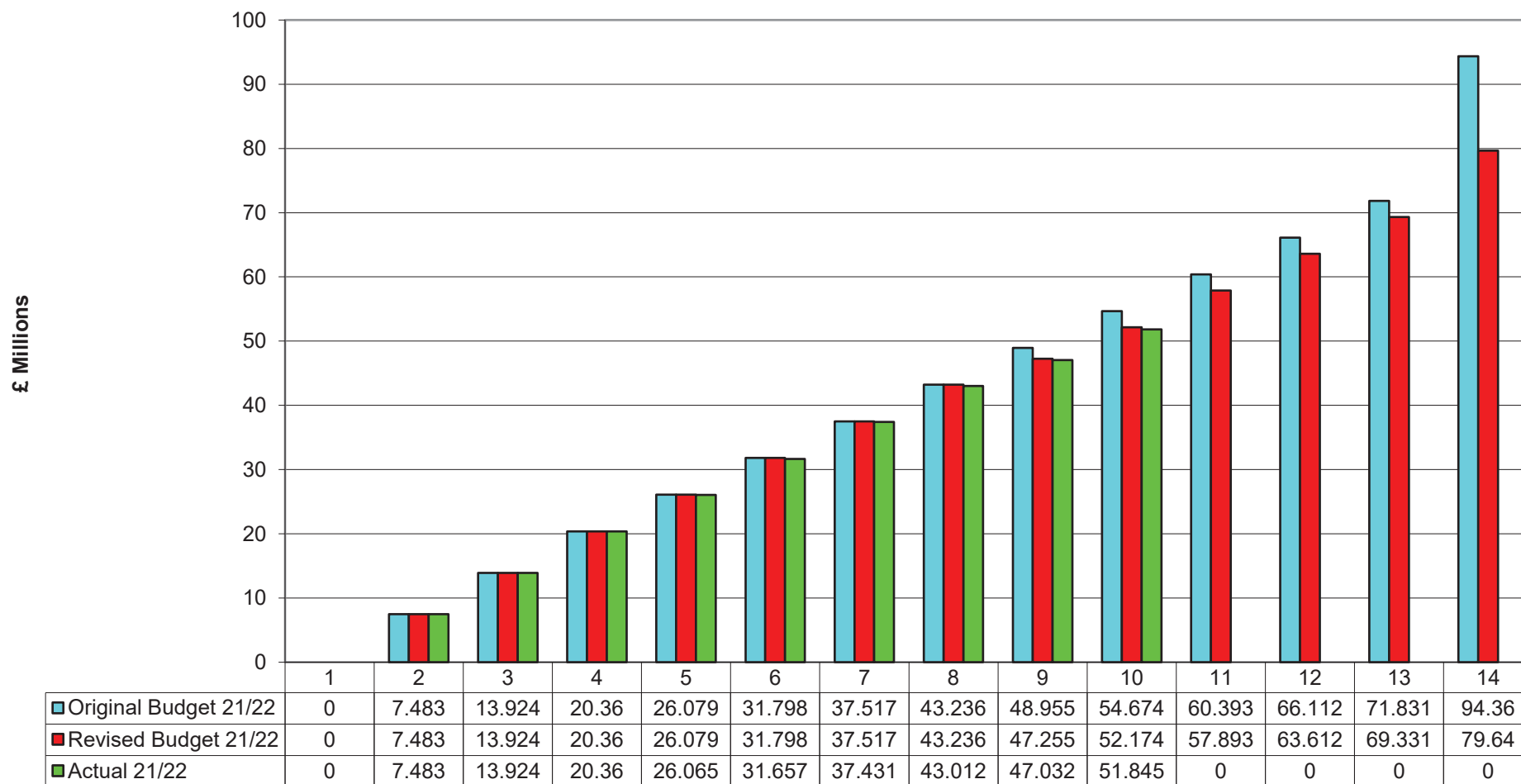
E-mail: jackie.taylor@southlanarkshire.gov.uk

SOUTH LANARKSHIRE COUNCIL
CAPITAL EXPENDITURE 2021/22
HOUSING PROGRAMME
FOR PERIOD 1 APRIL 2021 TO 31 DECEMBER 2021

Appendix A

	<u>2021/22</u> <u>Annual</u> <u>Budget</u> <u>£m</u>	<u>2021/22</u> <u>Budget to</u> <u>31/12/21</u> <u>£m</u>	<u>2021/22</u> <u>Actual to</u> <u>31/12/21</u> <u>£m</u>
Expenditure			
2021/2022 Budget	79.640	52.174	51.845
inc carry forward from 2020/21			
Income	<u>2021/22</u> <u>Annual</u> <u>Budget</u> <u>£m</u>		<u>2021/22</u> <u>Actual to</u> <u>31/12/21</u> <u>£m</u>
Capital Funded from Current Revenue	19.637		19.637
Prudential Borrowing	50.532		29.607
Scottish Government Specific Grant			
- New Build	7.191		2.601
- Open Market Purchase Scheme	2.160		0.000
- Mortgage to Rent	0.120		0.000
	79.640		51.845

HRA Capital Expenditure Profile Graph 21/22



HOUSING CAPITAL PROGRAMME 2021/22**EXECUTIVE SUMMARY****PERIOD ENDED 31 DECEMBER 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	-	5	6	6	7	7	11	13	16	18				
Projects on Programme	-	114	127	123	122	129	130	126	121	117				
Projects Behind Programme	-	6	6	2	6	2	2	3	6	6				
Projects Altered Brief/Programme	-	6	5	6	4	13	3	9	-	-				
Projects Held	-	38	26	32	31	24	29	25	34	36				
	-	169	170	169	170	175	175	176	177	177				
<u>Project Status</u>														
Design Feasibility	-	58	63	58	59	64	61	60	59	58				
Sketch Design	-	-	-	-	-	-	2	1	-	-				
Detailed Design	-	1	-	1	1	1	1	1	1	1				
Production Information	-	14	12	11	8	8	7	9	8	8				
Tendering	-	50	48	45	48	42	40	39	36	36				
On Site	-	41	41	48	47	53	53	53	57	56				
Complete	-	5	6	6	7	7	11	13	16	18				
	-	169	170	169	170	175	175	176	177	177				

Housing Capital Programme 2021/22

Build Variance Explanations

<u>Project Name</u>	<u>Status</u>	<u>Variance Explanation</u>
Bosfield Place Sheltered Housing Complex – Internal Area Upgrade	Behind Programme	Delays experienced due to resourcing issues.
Calderwood Multi-Storey Blocks	Behind Programme	Delays experienced with the procurement route, due to the specialist nature of the works.
11 & 13 Sweethope Place, Bothwell	Behind Programme	Delays experienced due to resourcing issues.
St Joseph Primary Site, Blantyre – New Build Housing	Behind Programme	Contractor has revised the programme due to material and staffing supply issues associated with Covid-19.
Completion of HEEPS Phase 7 – External Wall Insulation	Behind Programme	Delays experienced due to supply chain issues with materials.
Shawlands Crescent, Larkhall & Springbank Park, EK, Travelling Person Sites – External Wall Insulation	Behind Programme	Project has been delayed due to electrical contractor's resourcing issues.

Report

4

Report to:	Financial Resources Scrutiny Forum
Date of Meeting:	10 February 2022
Report by:	Executive Director (Finance and Corporate Resources)

Subject:	Revenue Budget Monitoring 2021/2022
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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 2021 to 31 December 2021, and a projection for the year to 31 March 2022.

2. Recommendation(s)

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

- (1) that including Resources, Corporate Items and Council Tax, the Council's outturn underspend of £4.794 million (section 4.2), be noted;
- (2) that the total transfers to reserves (section 4.8 and 5.2) included in the revised outturn position, totalling £36.086 million (detailed in Appendix 3), be noted;
- (3) that the outturn underspend of £4.794 be transferred to reserves to manage cost of COVID recovery (section 7.2), be noted;
- (4) that as proposed in Appendix 1 (section 1.3), the underspend in the budget delegated to the IJB (£0.495 million and £4.400 million) be held in the Council's balance Sheet for their use in 2022/2023, be noted;
- (5) that the underspend position on the General Fund Revenue Account as at 31 December 2021 (section 8.1), be noted; and
- (6) that the breakeven position on the Housing Revenue Account at 31 December 2021 and the forecast to 31 March 2022 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 2 February 2022.

3.2. General Fund Position

This overview report will summarise the 2021/2022 Probable Outturn position for the Council's General Fund Revenue Account to 31 March 2022. Section 4 provides details of the General Fund outturn position (with further details in Appendix 1) and Section 5 provides details of the cost of COVID included in the Probable Outturn position. Section 6 and 7 provides a summary of the total transfers to reserves and a summary of the outturn position. Sections 8 and 9 provides the position on the General Fund Account and the Housing Revenue Account for the current period 1 April 2021 to 31 December 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 2) 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 4) for those known commitments required in the next financial year.

4. **2021/2022 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 Appendix 1 to the report, a summary position is detailed below.
- 4.2. The final outturn position after proposed transfers to reserves including the previously approved £13.550 million of loan charges underspend in relation to the Loans Fund Review for the Budget Strategy and including COVID expenditure and funding, is an underspend of £4.794 million. Details are provided in Table 1 below.

Table 1: Analysis of Outturn Position After Transfers to Reserves

	£m
Resource Position (section 4.3)	(0.585)
Loan Charges (section 4.4)	-
Corporate Items (section 4.5)	2.471
Council Tax (section 4.7)	2.908
Probable Outturn Position	4.794

- 4.3. **Resources:** As covered in Appendix 1 (section 1.1), Resources are reporting a combined overspend of £0.585 million. This is primarily within Social Work Resources (overspend of £0.605 million) and mainly relates to the demand for residential and external placements and kinship care. This position is after proposed transfers to Reserves and excluding the costs of COVID (see Appendix 1 section 1.2). The Resource underspend of £0.585 million includes a commitment of £4.895 million within Social Work (Adults and Older People) in relation to the Integrated Joint Board (IJB). This reflects the proposal that the Council allows the IJB to retain this non-recurring underspend within their reserves earmarked for future care costs.
- 4.4. **Loan Charges:** There is an underspend of £1.362 million. It is proposed that this is transferred to reserves for use on future budget strategies (£1.362 million). This results in a breakeven position on loan charges. This is in addition to the previously approved £13.550 million underspend from the Loans Fund Review which is being transferred to reserves for use in future budget strategies (Appendix 1, section 1.6).
- 4.5. **Corporate Items:** There is a net underspend of £2.471 million for corporate items (Appendix 1, section 1.9) after known commitments. The 2021/2022 budget includes an amount of money in relation to future year's Pay Award. As a consequence, we are underspending by £2.216 million on this budget line in the current year
- 4.6. **2021/2022 Strategy Investments:** As detailed in Appendix 1, section 1.11, there will be a proposed transfer to reserves of £5.443 million which reflects the profiled spend of this funding across years, resulting in a breakeven position after transfers.
- 4.7. **Council Tax:** There is a net over recovery of Council Tax of £2.908 million (as shown in Appendix 1 sections 1.13 to 1.14). This reflects an underspend in the Council Tax Reduction Scheme (£0.192 million) reflecting demand at this point and an over recovery of Council Tax due to levels of in-year collection from properties (£1.230 million), additional arrears collection (£1.024 million) and empty property charges which are higher than budget (£0.462 million).

- 4.8. **Transfers to Reserves:** Included in the Resources' Probable Outturn position is a proposed transfer of £17.405 million to reserves (see Appendix 1 section 1.15 and Appendix 3).
- 5. 2021/2022 General Services Probable Outturn – COVID-19**
- 5.1. As part of the probable outturn exercise, a revised COVID Cost of Recovery (COR) position has been prepared. The revised position shows costs of £16.752 million and non-specific funding of £32.352 million, resulting in an underspend of £15.600 million.
- 5.2. In addition, there is specific COVID funding that has not been utilised totalling £3.081 million. It is proposed that both of these amounts totalling £18.681 million are transferred to reserves to meet commitments in 2022/2023 (Appendix 1 section 2 and Appendix 3).
- 6. Transfers to Reserves**
- 6.1. The proposed non-COVID Resource and Corporate Items transfers total £17.405 million (section 4.8). In addition, there are proposed transfers totalling £18.681 million (section 5.2) in relation to COVID. This takes the total reserves transfers requiring approval to £36.086 million and these are detailed in Appendix 3.
- 6.2. When added to the previously approved £13.550 million of transfers for future Budget Strategies (Appendix 1, section 1.7), the total transfers to reserves will be £49.636 million.
- 7. Summary of Overall Outturn Position**
- 7.1. Appendix 1 provides full details of the outturn position included in sections 4 and 5 above. Table 2 provides a summary of this information, split between non-COVID and COVID. The position before the proposed transfers to reserves is an underspend of £54.430 million, and after the total proposed transfers to reserves of £49.636 million (section 6.2), leaves a final outturn underspend of £4.794 million.

Table 2: Final Outturn Position

	Non-COVID £m	COVID £m	Total £m
Resources Underspend (App 1 section 1.2 and 2.3)	7.765	0.070	7.835
Loan Charges Underspend (App 1 section 1.6 - 1.8)	14.917	-	14.917
Corporate Items Underspend (App 1 sections 1.9 and sections 2.2-2.3)	4.716	18.611	23.327
Investments Balance to Spend (App 1 section 1.11)	5.443	-	5.443
Council Tax Over Recovery (App 1 section 1.13)	2.908	-	2.908
Forecast Underspend Before Transfers to Reserves	35.749	18.681	54.430
Less: Previously Approved Transfers to Reserves for 2022/2023 Strategy	(13.550)	-	(13.550)
Less: Proposed Transfers to Reserves (Appendix 3)	(17.405)	(18.681)	(36.086)
Forecast Underspend AFTER Transfers to Reserves	4.794	-	4.794

- 7.2. It is proposed that the £4.794 million is transferred to reserves and carried forward to meet the cost of COVID recovery moving forward. No additional funding is anticipated from the Scottish Government in relation to COVID expenditure in 2022/2023, but the

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

8. 2021/2022 General Services Monitoring Position

8.1. Financial Position as at 31 December 2021

As at 31 December 2021, the position on the General Fund (including COVID spend and income) before transfers to reserves is an underspend of £28.308 million (Appendix 2). Appendix 4 shows the position assuming the approval of the proposed transfers to reserves, as an underspend of £2.210 million, mainly as a result of an over recovery on council tax.

8.2. This position is in line with the forecast position for the General Fund (section 7).

8.3. COVID Position as at 31 December 2021

The total COVID net expenditure before funding as at 31 December 2021 is £23.859 million. These costs are partially offset by specific funding of £15.842 million, leaving costs of £8.017 million to be met from the non-specific funding. A summary of the current position is included in Appendix 5 with full details included in Appendix 6.

8.4. The COVID costs above exclude the costs of the Social Work Mobilisation Plan. The assumption is that this will continue to be fully funded. The spend to period 10 in relation to the Social Work Mobilisation Plan is £13.505 million.

9. Housing Revenue Account Position

9.1. As at 31 December 2021, Appendix 7 of the report shows a breakeven position against the phased budget on the Housing Revenue Account.

9.2. The forecast to 31 March 2022 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.

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)

2 February 2022

Link(s) to Council Values/Ambitions/Objectives

- ◆ Accountable, Effective, Efficient and Transparent

Previous References

- ◆ None

List of Background Papers

- ◆ Financial ledger and budget monitoring results to 31 December 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

1. 2021/2022 General Services Probable Outturn – Resources and Corporate Lines

1.1 **Total Resource Position:** The outturn position including the cost of COVID, before any transfers to reserves is an overspend of £13.270 million. If the impact of COVID (spend, lost income, and spend not made) is removed from the figures as they are funded from an underspend in budgets held at the centre, the Resources are showing an underspend of £7.765 million.

1.2 **Resources** are proposing transfers to reserves totalling £8.350 million (Appendix 3) resulting in a net overspend of £0.585 million, mainly within Social Work Resources. Details across Resources are shown in the table below.

Resource Outturn Position excl COVID

	Outturn Before Transfers to Reserves Incl COVID £m	Outturn Before Transfers to Reserves Excl COVID £m	Outturn After Transfers to Reserves (excl COVID) £m	over/ under
Community and Enterprise	(4.743)	4.729	0.020	under
Education	5.267	3.239	0.000	-
Finance and Corporate	(9.918)	0.113	0.000	-
Housing and Technical	(0.729)	0.289	0.000	-
Social Work	(3.147)	(0.605)	(0.605)	over
Joint Boards	0.000	0.000	0.000	-
	(13.270)	7.765	(0.585)	over

1.3 The Social Work position includes a commitment in relation to an element of the budget delegated to the Integrated Joint Board (IJB), where there is an underspend of £0.495 million. In addition, the IJB has recently received funding for Care at Home and Interim Care Placements, however, due to the late timing of the funding it is unlikely to fully spend this year. The exact underspend will not be known until the end of the financial year but the current estimated underspend is £4.400 million, taking the total commitment included in Social Work's position to £4.895 million. The commitment reflects the proposal that the Council allows the IJB to retain this non-recurring underspend within their reserves earmarked for future care costs. This allows the IJB to retain these funds in line with the approach to integrating health and social care budgets.

1.4 Loan Charges

Loans Fund Review: During the audit of the 2021/2022 Accounts, Audit Scotland requested a change to the profile of debt repayment that had previously been agreed as part of the Loans Fund Review (Executive Committee, June 2020). This has resulted in a change to the years in which the Reserves (underspends) will be realised.

1.5 The impact of this in 2021/2022 is that principal loan charge repayments will reduce by £2.599 million and as this is funded by capital receipts, the level of capital receipts required from reserves will also reduce. Both budgets have been reduced with no impact on the Council's outturn position, with the unused receipts being carried

forward into 2022/2023 to pay for the additional loan charges principal.

- 1.6 **Loan Charges – In-year underspend:** The loan charges budget outturn is also showing an in-year underspend of £1.362 million before transfers to reserves. The underspend is due to lower than anticipated interest costs as a result of not taking any long-term borrowing during 2021/2022. It is proposed that the £1.362 million is transferred to reserves to contribute to future Budget Strategies, resulting in a breakeven position.
- 1.7 The underspends in section 1.6 of £1.362 million which it is proposed is transferred to reserves, is in addition to the previously approved £13.550 million that has already been reported to the Executive Committee during the year in relation to the Loans Fund Review and underspends due to timing of borrowing that will be transferred to reserves for use in future Budget Strategies.
- 1.8 In addition, there is an underspend of £0.005 million in relation to Interest on Revenue Balances (IORB) for reserves which it is proposed is transferred to reserves, resulting in a breakeven position.
- 1.9 **Corporate Items:** The outturn position before proposed transfers to reserves of £2.245 million (Appendix 3) is an underspend of £4.716 million. After transfers the outturn is an underspend of £2.471 million.
- 1.10 The net position includes the following elements:
- **Pay Award 2021/2022** (£2.216 million): The 2021/2022 budget includes an amount of money in relation to future year's Pay Award. As a consequence, we are underspending by £2.216 million on this budget line in the current year.
 - **Council Tax Second Homes:** The outturn position is an underspend of £0.570 million before the year end transfer of unspent monies to the Housing Revenue Account Reserve (£0.570 million), to spend on social housing. The £0.570 million proposed transfer is included in the proposed transfers detailed in Appendix 3, resulting in a breakeven position after transfers.
 - **Utilities / Fuel:** An amount was included in the Strategy for anticipated increases in utility prices. Due to the way that energy has been purchased, this funding is not required in the current year and the underspend (£1.228 million) will be carried forward to assist in managing price increases into 2022/2023 and is included in the proposed transfers to reserves (Appendix 3), to leave a breakeven position.
 - **Central Energy Efficiency Fund:** 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 (£0.222 million) represents the repayment to be transferred to the CEEF Reserve in 2021/2022, and is included in the proposed transfers to reserves in Appendix 3. The position after this transfer is breakeven.
- 1.11 **Investments**
It was reported to the Executive Committee (22 September 2021) that the 2021/2022 investments would be spent over multiple years and budget transferred to reserves for utilisation in future years.

- 1.12 As part of the Probable exercise, Resources have identified that there will be a proposed transfer to reserves of £5.443 million which reflects the profiled spend of this funding across years. The budget has been transferred to the Corporate Items - Investments Transfer to Reserves budget line and it is proposed that the £5.443 million is transferred to reserves to meet expenditure into 2022/2023, resulting in a breakeven position.
- 1.13 **Council Tax including Council Tax Reduction Scheme (CTRS):** Council Tax is showing an over recovery of £2.908 million, comprising an over recovery of Council Tax of £2.716 million and an underspend on CTRS of £0.192 million.
- 1.14 The Council Tax over recovery of £2.716 million is due to:
- Empty Property charges (£0.462 million)
 - Arrears collection (£1.024 million)
 - Additional in-year properties (£1.230 million)
- 1.15 **Summary Position (Non-COVID):** The final position excluding COVID is an underspend of £4.794 million after proposed transfers to reserves totalling £17.405 million.
- 2. 2021/2022 General Services Probable Outturn – COVID-19**
- 2.1 **Cost of Recovery:** As part of the probable outturn exercise, a revised COVID Cost of Recovery position has been prepared. The revised position shows costs of £16.752 million and available non-specific funding of £32.352 million including reserves brought forward from last year. The costs are being managed primarily through the use of the reserves that were brought forward from last year, therefore the majority of the new non-specific funding received in 2021/2022 can be transferred to reserves for use in managing COVID costs of recovery into 2022/2023.
- 2.2 Appendix 5 shows that there is an underspend of £15.600 million on the available non-specific funding and it is proposed that this £15.600 million is transferred to reserves to give £15.600 million of non-specific funding available for 2022/2023.
- 2.3 There are also underspends in respect of the specific funding for CO2 monitors (£0.070 million) and Education Recovery funding (£3.011 million), totalling £3.081 million. It is proposed that this is also transferred to reserves to meet commitments in 2022/2023. These lie outwith the COR but are included in the proposed list of transfers for approval.
- 2.4 The final position on COVID is breakeven after the transfer to reserves of £18.681 million.
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SOUTH LANARKSHIRE COUNCIL
Revenue Budget Monitoring Report (BEFORE Transfers)
Period Ended 31 December 2021 (No.10)

<u>Committee</u>	Annual Budget	Annual Forecast BEFORE Transfers	Annual Forecast Variance BEFORE Transfers	Budget Proportion to 31/12/21	Actual to Period 10 31/12/21	Variance to 31/12/21	
Departments:	£m	£m	£m	£m	£m	£m	
Community and Enterprise Resources	117.750	122.493	(4.743)	79.275	82.647	(3.372)	over
Facilities Streets, Waste and Grounds	69.107	68.869	0.238	46.433	46.058	0.375	under
Fleet, Environmental and Projects	(0.661)	0.298	(0.959)	(1.968)	(1.277)	(0.691)	over
Leisure and Culture Services	19.470	19.437	0.033	17.485	17.449	0.036	under
Planning and Economic Development	7.634	6.960	0.674	6.029	5.491	0.538	under
Roads	22.200	23.530	(1.330)	11.296	12.389	(1.093)	over
COVID-19	0.000	3.399	(3.399)	0.000	2.537	(2.537)	over
Education Resources	374.646	369.379	5.267	255.277	250.871	4.406	under
Education	362.743	355.537	7.206	247.129	241.591	5.538	under
COVID-19	11.903	13.842	(1.939)	8.148	9.280	(1.132)	over
Finance and Corporate Resources	39.263	49.181	(9.918)	35.524	43.598	(8.074)	over
Finance Services - Strategy	1.962	1.962	0.000	2.764	2.766	(0.002)	over
Finance Services - Transactions	15.707	15.573	0.134	11.131	11.054	0.077	under
Audit and Compliance Services	0.339	0.339	0.000	0.315	0.315	0.000	-
Information Technology Services	5.059	5.116	(0.057)	6.590	6.612	(0.022)	over
Communications and Strategy Services	2.466	2.601	(0.135)	1.979	2.080	(0.101)	over
Administration and Licensing Services	4.042	4.481	(0.439)	3.559	3.872	(0.313)	over
Personnel Services	9.688	9.174	0.514	9.186	8.918	0.268	under
COVID-19	0.000	9.935	(9.935)	0.000	7.981	(7.981)	over
Housing and Technical Resources	16.629	17.358	(0.729)	13.147	13.791	(0.644)	over
Housing Services	8.486	8.532	(0.046)	5.753	5.789	(0.036)	over
Property Services	7.681	7.346	0.335	7.144	7.108	0.036	under
COVID-19	0.462	1.480	(1.018)	0.250	0.894	(0.644)	over
Social Work Resources	186.345	189.492	(3.147)	115.671	117.890	(2.219)	over
Performance and Support Services	7.968	7.564	0.404	6.128	5.744	0.384	under
Children and Families	34.343	35.352	(1.009)	25.318	26.008	(0.690)	over
Adults and Older People	142.449	142.419	0.030	83.602	83.562	0.040	under
Justice and Substance Misuse	1.585	1.615	(0.030)	0.623	0.653	(0.030)	over
COVID-19	0.000	2.542	(2.542)	0.000	1.923	(1.923)	over
Joint Boards	2.176	2.176	0.000	1.601	1.601	0.000	-
	736.809	750.079	(13.270)	500.495	510.398	(9.903)	over

<u>Committee</u>	Annual Budget	Annual Forecast BEFORE Transfers	Annual Forecast Variance BEFORE Transfers	Budget Proportion to 31/12/21	Actual to Period 10 31/12/21	Variance to 31/12/21	
	£m	£m	£m	£m	£m	£m	
Service Departments Total	736.809	750.079	(13.270)	500.495	510.398	(9.903)	over
CFCR	1.695	1.695	0.000	0.000	0.000	0.000	-
Loan Charges	34.343	32.976	1.367	24.531	23.554	0.977	under
Corporate Items	13.200	8.484	4.716	0.086	0.086	0.000	-
Corporate Items - COVID-19	44.816	5.100	39.716	15.711	0.000	15.711	under
Corporate Items - 2022/2023 Strategy	13.550	0.000	13.550	13.550	0.000	13.550	under
Investments – T/f to Reserves	5.443	0.000	5.443	5.443	0.000	5.443	under
Total Expenditure	849.856	798.334	51.522	559.816	534.038	25.778	under
Council Tax	161.805	164.521	2.716	115.122	117.515	2.393	over rec
Less: Council Tax Reduction Scheme	(21.444)	(21.252)	0.192	(15.317)	(15.180)	0.137	under
Net Council Tax	140.361	143.269	2.908	99.805	102.335	2.530	over rec
General Revenue Grant	291.730	291.730	0.000	208.379	208.379	0.000	-
General Revenue Grant – COVID19	27.768	27.768	0.000	0.000	0.000	0.000	-
Non-Domestic Rates	319.312	319.312	0.000	228.080	228.080	0.000	-
Transfer from Reserves	70.685	70.685	0.000	70.685	70.685	0.000	-
Total Income	849.856	852.764	2.908	606.949	609.479	2.530	over rec
Net Expenditure / (Income)	0.000	(54.430)	54.430	(47.133)	(75.441)	28.308	under

SOUTH LANARKSHIRE COUNCIL
Revenue Budget Monitoring Report
Period Ended 31 December 2021 (No.10)

<u>Budget Category</u>	Annual Budget	Annual Forecast BEFORE Transfers	Annual Forecast Variance BEFORE Transfers	Budget Proportion To 31/12/21	Actual to Period 10 31/12/21	Variance to 31/12/21	
	£m	£m	£m	£m	£m	£m	
Service Departments:							
Expenditure							
Employee Cost	564.292	563.719	0.573	401.468	400.562	0.906	under
Property Costs	56.572	59.484	(2.912)	44.101	45.895	(1.794)	over
Supplies and Services	63.159	66.058	(2.899)	44.455	47.785	(3.330)	over
Transport Costs	42.682	43.608	(0.926)	30.787	31.777	(0.990)	over
Administration Costs	17.299	19.370	(2.071)	13.247	13.452	(0.205)	over
Payments to Other Bodies	105.559	107.823	(2.264)	78.538	80.778	(2.240)	over
Payments to Contractors	208.857	219.866	(11.009)	137.896	146.040	(8.144)	over
Transfer Payments	5.836	6.558	(0.722)	5.182	5.615	(0.433)	over
Housing Benefits	68.542	66.530	2.012	48.154	47.135	1.019	under
Financing Charges (controllable)	2.018	2.138	(0.120)	4.399	4.586	(0.187)	over
Total	1,134.816	1,155.154	(20.338)	808.227	823.625	(15.398)	over
Service Departments Total	1,134.816	1,155.154	(20.338)	808.227	823.625	(15.398)	over
CFCR	1.695	1.695	0.000	0.000	0.000	0.000	-
Loan Charges	34.343	32.976	1.367	24.531	23.554	0.977	under
Corporate Items	13.200	8.484	4.716	0.086	0.086	0.000	-
Corporate Items - COVID-19	44.816	5.100	39.716	15.711	0.000	15.711	under
Corporate Items - 22/23 Strategy	13.550	0.000	13.550	13.550	0.000	13.550	under
Investments – Transfer to Reserves	5.443	0.000	5.443	5.443	0.000	5.443	under
Total Expenditure	1,247.863	1,203.409	44.454	867.548	847.265	20.283	under
Income							
Housing Benefit Subsidy	64.158	61.266	(2.892)	48.746	46.681	(2.065)	under rec
Other Income	333.849	343.809	9.960	258.986	266.546	7.560	over rec
Council Tax (Net of Council Tax Reduction Scheme)	140.361	143.269	2.908	99.805	102.335	2.530	over rec
General Revenue Grant	291.730	291.730	0.000	208.379	208.379	0.000	-
General Revenue Grant - COVID-19	27.768	27.768	0.000	0.000	0.000	0.000	-
Non Domestic Rates	319.312	319.312	0.000	228.080	228.080	0.000	-
Transfer from Reserves	70.685	70.685	0.000	70.685	70.685	0.000	-
Total Income	1,247.863	1,257.839	9.976	914.681	922.706	8.025	over rec
Net Expenditure / (Income)	0.000	(54.430)	54.430	(47.133)	(75.441)	28.308	under

Proposed Transfers to Reserves

Purpose / Description	Resource	Value £m
Resources		
Primary 4 and 5 Free School Meals Funding to be carried forward to meet the expansion programme of FSM for P4 and P5 into 2022/2023 for April to June 2022.	Community and Enterprise	0.273
Good Food Nation / Food Development Officer Funding required to support outcome of the new Good Food Nation's Bill introduced by the SG and the Food Development officer post.	Community and Enterprise	0.080
Crematorium Sink Fund Annual contribution to the Crematorium sinking fund to maintain asset replacement programme.	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 years. This contribution is the second repayment.	Community and Enterprise	0.015
Fleet Sinking Fund Annual contribution to the Fleet sinking fund to maintain asset replacement programme.	Community and Enterprise	0.025
Legal Costs – Planning Building Standards Funding to support exceptional legal costs as a result of public inquiries and planning appeals in 2022/23.	Community and Enterprise	0.075
Approved Building Standards Staffing Structure This is funding required to fund the temporary staffing structure in Planning Building Standards service as approved at Community and Enterprise Committee December 2021.	Community and Enterprise	0.230
Total Community and Enterprise Resources		0.723
Pupil Equity Fund The funding received from the Government can be used up to the end of the school term (June 2022). The underspend reflects the element of the funding that will be utilised in April to June 2022.	Education	3.500
Early Years 1140 This transfer relates to the underspend on the current year specific grant allocation to be carried forward to meet the commitments in line with the spend profile of the project.	Education	2.797
Additional Teachers Funding (April-June element) This transfer relates to the underspend on the current year grant allocation to be carried forward to meet the cost of the additional teachers up to the end of the school term (April to June 2022).	Education	0.845
Child Disability Payment Support The funding received covers the new burden associated with the introduction of Child Disability Payment with staffing not expected to be in post until 2022/23 following Committee approval in February 2022.	Education	0.083
COVID – CO2 Monitors The transfer relates to COVID funding received to assist with CO2 monitors in schools has not been fully utilised in the current year which requires to be carried forward to meet commitments in 2022/2023.	Education - COVID	0.070
Total Education Resources		7.295
Area Committee Grants This transfer reflects the underspend in Area Grants monies in 2021/2022.	Finance and Corporate	0.063
National Trauma Training Post Funding from the Scottish Government for a post but due to timing of recruitment, post will not be filled in the current year and transfer is required to meet commitment in 2022/2023.	Finance and Corporate	0.050
Total Finance and Corporate Resources		0.113
Rapid Rehousing Transitions Plan (RRTP) The Scottish Government funding for RRTP was not fully utilised in 2021/2022, and it is proposed that the funding is carry forward to meet commitments in future years.	Housing and Technical	0.289
Total Housing and Technical Resources		0.289
Total Resource Proposed Transfers to Reserves (Non COVID)		8.420
Loan Charges		
Loan Charges – Additional Underspend In 2021/2022, there is an additional underspend due to lower than anticipated interest costs as a result of not taking any long-term borrowing during 2021/2022.	Loan Charges	1.362
Interest on Revenue Balances – Reserves This is the interest on Reserves balances and the transfer will be added to the balances on each Balance Sheet Reserve as appropriate.	Loan Charges	0.005
Total Loan Charges Proposed Transfers to Reserves		1.367
Corporate Items		
Utilities An amount was included in the Strategy for anticipated increases in utility prices. Due the way that energy has been purchase, this funding is not required in the current year and the underspend will be carried forward to assist in managing price increases into 2022/2023.	Corporate Items	1.228
Business Rates Incentive Scheme The Council has been notified of a refund in relation to the 2019/2020 Business Rates Incentive Scheme. The transfer is to allow this benefit to be used in the 2022/2023 Strategy.	Corporate Items	0.225

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	0.222
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	0.570
Total Corporate Items Proposed Transfers to Reserves		2.245
Corporate Items – COVID		
COVID - Non Specific Funding The 2021/2022 costs of COVID recovery have been managed primarily using the funding in reserves carried forward from 2020/2021. This allows elements of the new funding received in 2021/2022 to be carried forward to meet the costs of recovery moving forward.		15.600
COVID Specific Funding Funding was received in 2021/2022 to assist with Education Recovery. This transfer represents the element required to assist with the costs for the remainder of the school year.		3.011
Total Corporate Items - COVID Proposed Transfers to Reserves		18.611
Investments		
Investments 2021/2022 A report to the Executive Committee (22 September 2021) highlighted that the investment monies would be spent across multiple years. This transfer is to meet the commitments in future years.	Investments	5.443
Total Investments Proposed Transfers to Reserves		5.443
Total Proposed Transfers		36.086

Analysis of Total Transfers		
Non-COVID Transfers	Resources /Corporate Items / Loan charges/Investments	17.405
COVID – Non-Specific Funding transfer	Corporate Items - COVID	15.600
COVID – Specific Funding Transfers	Corporate Items – COVID and Education COVID	3.081
Total Proposed Transfers		36.086

SOUTH LANARKSHIRE COUNCIL

Revenue Budget Monitoring Report (AFTER Transfers)

Period Ended 31 December 2021 (No.10)

<u>Committee</u>	Annual Budget	Annual Forecast AFTER Transfers	Annual Forecast Variance AFTER Transfers	Budget Proportion to 31/12/21	Actual to Period 10 31/12/21	Variance to 31/12/21	
Departments:	£m	£m	£m	£m	£m	£m	
Community and Enterprise Resources	117.750	123.216	(5.466)	79.275	83.218	(3.943)	over
Facilities Streets, Waste and Grounds	69.107	69.247	(0.140)	46.433	46.348	0.085	under
Fleet, Environmental and Projects	(0.661)	0.338	(0.999)	(1.968)	(1.246)	(0.722)	over
Leisure and Culture Services	19.470	19.437	0.033	17.485	17.449	0.036	under
Planning and Economic Development	7.634	7.265	0.369	6.029	5.741	0.288	under
Roads	22.200	23.530	(1.330)	11.296	12.389	(1.093)	over
COVID-19	0.000	3.399	(3.399)	0.000	2.537	(2.537)	over
Education Resources	374.646	376.674	(2.028)	255.277	256.428	(1.151)	over
Education	362.743	362.762	(0.019)	247.129	247.148	(0.019)	over
COVID-19	11.903	13.912	(2.009)	8.148	9.280	(1.132)	over
Finance and Corporate Resources	39.263	49.294	(10.031)	35.524	43.598	(8.074)	over
Finance Services - Strategy	1.962	1.962	0.000	2.764	2.766	(0.002)	over
Finance Services - Transactions	15.707	15.573	0.134	11.131	11.054	0.077	under
Audit and Compliance Services	0.339	0.339	0.000	0.315	0.315	0.000	-
Information Technology Services	5.059	5.116	(0.057)	6.590	6.612	(0.022)	over
Communications and Strategy Services	2.466	2.601	(0.135)	1.979	2.080	(0.101)	over
Administration and Licensing Services	4.042	4.544	(0.502)	3.559	3.872	(0.313)	over
Personnel Services	9.688	9.224	0.464	9.186	8.918	0.268	under
COVID-19	0.000	9.935	(9.935)	0.000	7.981	(7.981)	over
Housing and Technical Resources	16.629	17.647	(1.018)	13.147	13.791	(0.644)	over
Housing Services	8.486	8.532	(0.046)	5.753	5.789	(0.036)	over
Property Services	7.681	7.635	0.046	7.144	7.108	0.036	under
COVID-19	0.462	1.480	(1.018)	0.250	0.894	(0.644)	over
Social Work Resources	186.345	189.492	(3.147)	115.671	117.890	(2.219)	over
Performance and Support Services	7.968	7.564	0.404	6.128	5.744	0.384	under
Children and Families	34.343	35.352	(1.009)	25.318	26.008	(0.690)	over
Adults and Older People	142.449	142.419	0.030	83.602	83.562	0.040	under
Justice and Substance Misuse	1.585	1.615	(0.030)	0.623	0.653	(0.030)	over
COVID-19	0.000	2.542	(2.542)	0.000	1.923	(1.923)	over
Joint Boards	2.176	2.176	0.000	1.601	1.601	0.000	-
	736.809	758.499	(21.690)	500.495	516.526	(16.031)	over

<u>Committee</u>	Annual Budget	Annual Forecast AFTER Transfers	Annual Forecast Variance AFTER Transfers	Budget Proportion to 31/12/21	Actual to Period 10 31/12/21	Variance to 31/12/21	
	£m	£m	£m	£m	£m	£m	
Service Departments Total	736.809	758.499	(21.690)	500.495	516.526	(16.031)	over
CFCR	1.695	1.695	0.000	0.000	0.000	0.000	-
Loan Charges	34.343	34.343	0.000	24.531	24.531	0.000	-
Corporate Items	13.200	10.729	2.471	0.086	0.086	0.000	-
Corporate Items - COVID-19	44.816	23.711	21.105	15.711	0.000	15.711	under
Corporate Items - 2020/2021 Strategy	13.550	13.550	0.000	13.550	13.550	0.000	-
Investments – T/f to Reserves	5.443	5.443	0.000	5.443	5.443	0.000	-
Total Expenditure	849.856	847.970	1.886	559.816	560.136	(0.320)	over
Council Tax	161.805	164.521	2.716	115.122	117.515	2.393	over rec
Less: Council Tax Reduction Scheme	(21.444)	(21.252)	0.192	(15.317)	(15.180)	0.137	under
Net Council Tax	140.361	143.269	2.908	99.805	102.335	2.530	over rec
General Revenue Grant	291.730	291.730	0.000	208.379	208.379	0.000	-
General Revenue Grant - COVID-19	27.768	27.768	0.000	0.000	0.000	0.000	-
Non-Domestic Rates	319.312	319.312	0.000	228.080	228.080	0.000	-
Transfer from Reserves	70.685	70.685	0.000	70.685	70.685	0.000	-
Total Income	849.856	852.764	2.908	606.949	609.479	2.530	over rec
Net Expenditure / (Income)	0.000	(4.794)	4.794	(47.133)	(49.343)	2.210	under

SOUTH LANARKSHIRE COUNCIL
Revenue Budget Monitoring Report
Period Ended 31 December 2021 (No.10)

<u>Budget Category</u>	Annual Budget	Annual Forecast AFTER Transfers	Annual Forecast Variance AFTER Transfers	Budget Proportion to 31/12/21	Actual to Period 10 31/12/21	Variance to 31/12/21	
	£m	£m	£m	£m	£m	£m	
Service Departments:							
Expenditure							
Employee Cost	564.292	566.066	(1.774)	401.468	402.329	(0.861)	over
Property Costs	56.572	59.554	(2.982)	44.101	45.895	(1.794)	over
Supplies and Services	63.159	70.439	(7.280)	44.455	51.154	(6.699)	over
Transport Costs	42.682	43.608	(0.926)	30.787	31.777	(0.990)	over
Administration Costs	17.299	19.445	(2.146)	13.247	13.527	(0.280)	over
Payments to Other Bodies	105.559	109.115	(3.556)	78.538	81.501	(2.963)	over
Payments to Contractors	208.857	219.891	(11.034)	137.896	146.059	(8.163)	over
Transfer Payments	5.836	5.658	0.178	5.182	5.615	(0.433)	over
Housing Benefits	68.542	67.430	1.112	48.154	47.135	1.019	under
Financing Charges (controllable)	2.018	2.138	(0.120)	4.399	4.586	(0.187)	over
Total	1,134.816	1,163.344	(28.528)	808.227	829.578	(21.351)	over
Service Departments Total	1,134.816	1,163.344	(28.528)	808.227	829.578	(21.351)	over
CFCR	1.695	1.695	0.000	0.000	0.000	0.000	-
Loan Charges	34.343	34.343	0.000	24.531	24.531	0.000	-
Corporate Items	13.200	10.729	2.471	0.086	0.086	0.000	-
Corporate Items - COVID-19	44.816	23.711	21.105	15.711	0.000	15.711	under
Corporate Items - 22/23 Strategy	13.550	13.550	0.000	13.550	13.550	0.000	-
Investments – Transfer to Reserves	5.443	5.443	0.000	5.443	5.443	0.000	-
Total Expenditure	1,247.863	1,252.815	(4.952)	867.548	873.188	(5.640)	over
Income							
Housing Benefit Subsidy	64.158	61.266	(2.892)	48.746	46.681	(2.065)	under rec
Other Income	333.849	343.579	9.730	258.986	266.371	7.385	over rec
Council Tax (Net of Council Tax Reduction Scheme)	140.361	143.269	2.908	99.805	102.335	2.530	over rec
General Revenue Grant	291.730	291.730	0.000	208.379	208.379	0.000	-
General Revenue Grant - COVID-19	27.768	27.768	0.000	0.000	0.000	0.000	-
Non Domestic Rates	319.312	319.312	0.000	228.080	228.080	0.000	-
Transfer from Reserves	70.685	70.685	0.000	70.685	70.685	0.000	-
Total Income	1,247.863	1,257.609	9.746	914.681	922.531	7.850	over rec
Net Expenditure / (Income)	0.000	(4.794)	4.794	(47.133)	(49.343)	2.210	under

COVID-19 Costs 2021/2022	Community and Enterprise	Education	Finance and Corporate	Housing and Technical	Social Work	Total £m
Projected Costs	3.386	1.879	0.817	1.018	2.350	9.450
Lost Income	2.605	0.079	0.096	-	-	2.780
Total Costs	5.991	1.958	0.913	1.018	2.350	12.230
Less: Spend Not Made	(0.518)	(0.060)	-	-	-	(0.578)
Net Cost to the Council in 2021/2022	5.473	1.898	0.913	1.018	2.350	11.652
Add: SLLC						3.900
Add: Property Services for capital						1.200
Total Costs						16.752

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

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

COVID Expenditure**Summary**

Cost of COVID 2021/2022 (to 31 December 2021)	Costs Incurred	Lost Income	Less: Spend Not Made	Total Costs	Movement from P7
	£m	£m	£m	£m	
Community and Enterprise	2.537	1.879	(0.497)	3.919	1.459
Education	9.280	0.079	(0.060)	9.299	3.222
Finance and Corporate	7.981	0.093	0.000	8.074	0.189
Housing and Technical	0.644	0.000	0.000	0.644	0.392
Social Work	1.923	0.000	0.000	1.923	0.726
Net Resource Expenditure in 2021/2022				23.859	5.988
Education				(8.148)	(2.621)
Corporate Items				(7.606)	(0.090)
Total Specific Funding Utilised				(15.754)	(2.711)
Net Cost to be funded from Non-Specific Funding				8.105	3.277

Detail**Additional Costs:**

Service	Description of Cost	Value £m	Movem't from P7
Community and Enterprise Resources			
FWG/Fleet & Environmental	Staffing costs supporting COVID response	0.526	0.202
FWG/Fleet & Environmental/Roads	Cleaning, janitorial and utilities costs	0.090	0.004
FWG	Carlisle Civic Amenity Site - Compactor Installation	0.069	0.061
FWG/Fleet & Environmental/Roads	Materials and PPE	0.083	0.041
FWG/Roads	Fleet costs including fuel supporting COVID19 response	0.320	0.094
All Services	Telephones / Stationery / IT Costs	0.019	0.006
FWG	Increase in domestic waste tonnage	1.410	0.775
FWG	Webcast system and live webcasts	0.020	0.010
Education Resources			
Schools	Additional Staffing (General)	0.003	0.001
Schools	Additional Teachers (Apr to Aug)	1.538	-
Support Services	Additional Support Assistants (Apr to Aug)	0.107	-
Schools	Additional Teachers (Aug to Dec)	3.129	2.093
Support Services	Additional Support Assistants (Aug to Dec)	0.113	0.068
Support Services	Additional Support Assistants - Literacy/Numeracy (Aug to Nov)	0.067	(0.030)
Support Services	Additional Support Assistants – Lateral Flow Testing	0.221	0.068
Schools	Study Support	0.804	-
Schools	Digital Inclusion - Investment	0.127	0.127
Schools	Pathfinder Initiative	0.142	-
Schools / ELC	Additional Cleaning	1.338	-
Schools / ELC	Facilities Orders (Hand sanitisers / soap dispensers / bins / wipes / hand towels)	0.333	0.101
Schools / ELC	Utilities - Additional Ventilation	0.406	0.226

Service	Description of Cost	Value £m	Movem't from P7
Schools	Central Orders and Social Work Recharges (gloves / wipes / aprons / visors / masks / face coverings)	0.090	0.057
Schools	Digital Inclusion	0.139	0.137
Schools	School Clothing Programme	0.050	0.050
Schools	Test and Trace Administration	0.018	0.006
Inclusion	Inclusive Education - Independent COVID places	0.655	0.378
Finance and Corporate Resources			
Personnel Services	Foodbank expenditure	0.144	0.039
Finance (Transactions)	Self Isolation Payments	0.054	0.015
Finance (Transactions)	£100 Spring Hardship Payments	0.046	(0.010)
Finance (Transactions)	Free School Meals – Easter / Holidays	0.014	(0.015)
Finance (Transactions)	Family Pandemic Payments	0.984	(0.001)
Finance (Transactions)	Low Income Pandemic Payments	4.435	0.008
Finance (Transactions)	Family Pandemic – Child Bridging Payments	0.000	(1.450)
Finance (Transactions) / IT	Staff Supporting COVID	0.435	0.142
Finance (Transactions)	Telephones / Paypoint / SMS Messages / Support Costs	0.076	0.013
Finance (Transactions)	Benefits in relation to temporary accommodation	0.088	0.030
Personnel Services	Support to Third Sector Organisations and Tenants	0.460	0.100
Finance (Transactions)	Assistance to individuals in temporary accommodation	0.031	0.031
Finance (Transactions)	Winter Support Payments	1.214	1.214
Housing and Technical Resources			
Housing and Property Services	Homelessness accommodation and property related costs	0.644	0.392
Social Work Resources			
Children and Families	External and residential placements within Children and Family services.	1.813	0.643
Children and Families	Payments to support service users experiencing hardship and to prevent children going into care	0.110	0.083
Total Additional Costs as at Period 10		22.365	5.709

Lost Income:

Service	Description of Lost Income	Value £m	Movem't from P7
Community and Enterprise Resources			
Facilities, Waste and Grounds	Reduced school meals and coffee shop income	0.763	0.258
Facilities, Waste and Grounds	Care of Gardens	0.064	(0.003)
Fleet, Environmental and Projects	Reduced income from taxi inspections.	0.032	0.005
Roads	Reduced Parking income	1.020	0.267
Education Resources			
Instrumental Music Services	Reduced income from Music Tuition fees	0.059	-
Support Services	Privileged Transport / Playgroups	0.020	-
Finance and Corporate			
Licensing and Registration	Birth and death registration	0.093	0.073
Total Lost Income as at Period 10		2.051	0.600

Unspent Budget

Service	Description of Lost Income	Value £m	Movem't from P7
Community and Enterprise Resources			
Facilities, Waste and Grounds	Reduced expenditure on food purchases	(0.442)	(0.226)
Facilities, Waste and Grounds	Vaccination Centre Let Income	(0.035)	(0.035)
Leisure	Firework Event	(0.020)	-
Education Resources			
Facilities, Waste and Grounds	Breakfast Clubs	(0.060)	(0.060)
Unspent Budget as at Period 10		(0.557)	(0.321)

Net Cost of COVID-19 as at Period 10	23.859	5.988
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Specific Funding

Service		Value £m	Movem't from P7
Education Resources			
Education (t/f from reserves)	Education Recovery Teachers / Support	(3.358)	(0.632)
Education (t/f from reserves)	Loss of Learning Support	(0.531)	-
Education (21/22 - Investments)	Education – Recovery Investments	(1.530)	(1.017)
Education (t/f from reserves)	Logistics	(1.982)	(0.225)
Education (t/f from reserves)	Staff/Digital Inclusion/Home Learning	(0.738)	(0.738)
Education (t/f from reserves)	Digital Inclusion	(0.009)	(0.009)
Corporate Items			
Corporate Items (new)	Family Pandemic Payments	(0.984)	0.001
Corporate Items (new)	Low Income Pandemic Payments	(4.435)	(0.008)
Corporate Items (new)	Family Pandemic - Child Bridging Payments	-	1.450
Corporate Items (new)	Winter Support (Tackling Financial Insecurities)	(1.214)	(1.214)
Corporate Items (T/f from reserves)	Financial Insecurities and Flexible Fund	(0.973)	(0.319)
Specific Funding Utilised as at Period 10		(15.754)	(2.711)

SOUTH LANARKSHIRE COUNCIL
Revenue Budget Monitoring Report
Period Ended 31 December 2021 (No.10)
Housing Revenue Account

	Annual Budget	Forecast for Year	Annual Forecast Variance	Budget Proportion to 31/12/21	Actual to Period 10 31/12/21	Variance to 31/12/21	%	Note
	£m	£m	£m	£m	£m	£m		
Employee Costs	14.090	13.842	0.248	10.311	9.952	0.359	Under	1
Property Costs	46.061	46.666	(0.605)	34.889	35.319	(0.430)	over	2
Supplies & Services	0.879	0.841	0.038	0.457	0.406	0.051	under	
Transport & Plant	0.195	0.167	0.028	0.118	0.100	0.018	under	
Administration Costs	5.645	5.633	0.012	0.406	0.340	0.066	under	
Payments to Other Bodies	3.076	3.113	(0.037)	1.523	1.538	(0.015)	over	
Payments to Contractors	0.100	0.097	0.003	0.075	0.073	0.002	under	
Transfer Payments	0.000	0.000	0.000	0.000	0.000	0.000	-	
Financing Charges	19.637	19.662	(0.025)	19.687	19.698	(0.011)	over	
Total Controllable Expenditure	89.683	90.021	(0.338)	67.466	67.426	0.040	under	
Total Controllable Income	(106.485)	(106.823)	0.338	(62.652)	(62.663)	0.011	over rec	
Transfer to/(from) Balance Sheet	0.971	0.971	0.000	0.790	0.841	(0.051)	over	3
Net Controllable Expenditure	(15.831)	(15.831)	0.000	5.604	5.604	0.000	-	
Add: Non Controllable Budgets								
Financing Charges	15.831	15.831	0.000	0.000	0.000	0.000	-	
Total Budget	0.000	0.000	0.000	5.604	5.604	0.000	-	

Variance Explanations

1. Employee Costs

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

2. Property Costs

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

3. Transfer to / (from) Balance Sheet

The net underspend across expenditure has resulted in a higher transfer to reserves being anticipated to date.

Report

5

Report to:	Financial Resources Scrutiny Forum
Date of Meeting:	10 February 2022
Report by:	Executive Director (Finance and Corporate Resources)

Subject:	Revenue Budget Monitoring 2021/2022 - Detailed Resource Analysis
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1. Purpose of Report

1.1. The purpose of the report is to:-

- ♦ update members of the Financial Resources Scrutiny Forum of progress on the Council's revenue budget for the period covering 1 April 2021 to 31 December 2021.

2. Recommendation(s)

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

- (1) that the 2021/2022 detailed financial analysis as at period 10 (31 December 2021) for each of the individual Resources, be noted.

3. Background

3.1. The individual reports attached provide detailed information on each of the Resource Revenue Budgets for 2021/2022 as at 31 December 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 31 December 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 31 December 2021 (Period 10).
- ♦ A line by line trend analysis of the total Resource expenditure and income across subjective headings as at 31 December 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. 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)

2 February 2022

Link(s) to Council Values/Ambitions/Objectives

- ◆ Accountable, Effective, Efficient and Transparent

Previous References

- ◆ None

List of Background Papers

- ◆ Revenue Ledger prints to 31 December 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

Revenue Budget Monitoring Statement

Period Ended 31 December 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 31/12/21 £m	Actual to Period 10 to 31/12/21 BEFORE Transfers £m	Variance to 31/12/21 BEFORE Transfers £m
Facilities, Waste and Grounds	69.107	68.869	0.238	(0.140)	46.433	46.058	0.375 under
Fleet, Environmental and Projects	(0.661)	0.298	(0.959)	(0.999)	(1.968)	(1.277)	(0.691) over
Leisure and Culture	19.470	19.437	0.033	0.033	17.485	17.449	0.036 under
Planning and Economic Development	7.634	6.960	0.674	0.369	6.029	5.491	0.538 under
Roads	22.200	23.530	(1.330)	(1.330)	11.296	12.389	(1.093) over
COVID-19	0.000	3.399	(3.399)	(3.399)	0.000	2.537	(2.537) over
Position before Transfers to Reserves	117.750	122.493	(4.743)	(5.466)	79.275	82.647	(3.372) over
Transfers to Reserves as at 31/12/21					0.000	0.571	(0.571) over
Position After Transfers to Reserves at 31/12/21					79.275	83.218	(3.943) over

Community and Enterprise Resources Variance Analysis 2021/22 (Period 10)

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Employee Costs	1,195k under	APT&C Basic/Superannuation/NI - 1,795k under	Facilities, Streets, Waste and Grounds - 1,186k under Fleet, Environmental and Projects - 396k under Planning and Economic Development - 145k under Roads - 508k under COVID-19 - (440k) over	The variance is mainly due to vacant posts of which some are currently being progressed, partially offset by staff working on COVID-19 based duties.
		Overtime - (556k) over	Facilities, Streets, Waste and Grounds - (343k) over Roads - (128k) over COVID-19 - (86k) over	The variance is mainly within Waste due to the high seasonal number of bulky uplifts requests and replacement bins being delivered and also cover for staff absences. Within Roads, the overtime is mainly due to emergency works. In addition, overtime is being worked by staff on COVID-19 based duties.
		Additional Pension Costs - (57k) over	Facilities, Streets, Waste and Grounds - (41k) over	The overspend relates to the ongoing cost of early retirals.

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Property Costs	(263k) over	Scottish Water - Metered Charges - (40k) over	Facilities, Streets, Waste and Grounds - (26k) over	The overspend mainly relates to previous years charges for the Castlehill transfer Station.
		Repairs and Maintenance - External Contractors - (86k) over	Facilities, Streets, Waste and Grounds - (12k) over	The overspend mainly relates to an upgrade of the CCTV system at the Castlehill Transfer Waste.
			<u>COVID-19 - (69k) over</u>	The expenditure relates to the Carluke CA Site - Compactor installation due to the high volume of waste collected at the site due to Covid.
		<u>Electricity - (89k) over</u>	<u>Roads - (89k) over</u>	The overspend is due to higher than anticipated electricity costs for electric vehicle charging posts as a result of increased demand.
		Cleaning Contract - (23k) over	COVID-19 - (26k) over	The overspend relates to the requirement for additional cleaning within the Roads Depots and the Crematorium.
		Cleaning and Janitorial Supplies and Equipment - (54k) over	COVID-19 - (48k) over	The overspend relates to additional cleaning supplies required due to COVID19.

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Supplies and Services	145k under	Computer Equipment Purchase - (46k) over	Fleet, Environmental and Projects - (32k) over	The overspend is mainly due to Environmental Services systems support and maintenance costs.
		Equipment, Apparatus and Tools - (165k) over	Facilities, Streets, Waste and Grounds - (200k) over	The overspend is mainly within Facilities for the purchase of catering equipment for schools to replace old or defective equipment.
		Materials - (186k) over	Facilities, Streets, Waste and Grounds - (183k) over	The overspend reflects an increased level of bin purchases due to the high demand for replacement bins and bins required for new housing developments. These costs are partially offset by an over recovery of income from the sale of bins.
		Foodstuff General - 719k under	Facilities, Streets, Waste and Grounds - 723k under	The underspend is due to a reduction in food purchases within the Catering service due to a reduction in school meal uptake.
		Protective Clothing - (105k) over	Facilities, Streets, Waste and Grounds - (48k) over	The overspend is mainly due to the requirement for new improved waterproof PPE for operatives within Waste.

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Supplies and Services (cont)		Protective Clothing (cont)	COVID-19 - (50k) over	The overspend is due to increased requirement for protective clothing as a result of COVID19.
Transport and Plant	(765k) over	Fleet Service - Repairs - (628k) over	Fleet, Environmental and Projects - (642k) over	The overspend is mainly due to the timing of the achievement of efficiencies within Fleet.
		Fleet Service Charges - Vehicle Maintenance - (34k) over	<u>Facilities, Streets, Waste and Grounds - 38k under</u>	The underspend is mainly within Streets due to a reduction in the number of vehicles requiring to be maintained.
			<u>Roads - (93k) over</u>	The overspend was mainly due to higher than anticipated costs for ad-hoc repairs to vehicles.
			COVID-19 - (25k) over	The overspend is due to the requirement for maintenance on Fleet vehicles being used by services as a result of COVID-19.
		Fleet Services - Leasing - 45k under	<u>Facilities, Streets, Waste and Grounds - 95k under</u>	The underspend is mainly within Streets due to a reduction in the number of vehicles.

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Transport and Plant (cont)		Fleet Services - Leasing (cont)	COVID-19 - (70k) over	The overspend is due to leased vehicles being retained on extensions to aid in the carrying out of service delivery as a result of COVID-19.
		Fleet Services - Hired Vehicles - (40k) over	<u>Roads - 47k under</u>	The underspend is due to the demand for external hires being less than anticipated.
			COVID-19 - (105k) over	The overspend is due to additional vehicle hires to aid in the carrying out of service delivery as a result of COVID-19.
		Fleet Services - Fuel - 29k under	<u>Fleet, Environmental and Projects - 105k under</u>	The underspend is due to the reduction in fuel usage in pool cars within Fleet services.
			COVID-19 - (82k) over	The overspend relates to fuel usage by hired and leased vehicles used for service delivery as result of COVID-19.
		<u>Hire of External Plant - (61k) over</u>	<u>Roads - (49k) over</u>	The overspend is due to increased demand for the hire of external plant.

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Payments to Other Bodies	33k under	<u>Other Local Authorities - 33k under</u>	<u>Fleet, Environmental and Projects - 35k under</u>	The underspend is due to lower than anticipated spend on scientific service samples within Environmental services.
Payment to Contractors	(1,724k) over	Payment to Private Contractors - (1,702k) over	<u>Facilities, Streets, Waste and Grounds - (55k) over</u> <u>Fleet, Environmental and Projects - (42k) over</u> Roads - (173k) over COVID-19 - (1,430k) over	<p>The overspend relates to works being carried out at Lammermoor allotments.</p> <p>The overspend relates to an increase in clinical waste services which is offset by an over recovery in income.</p> <p>The overspend is mainly due to an increased level of subcontractors being used due to staff turnover during the year and also specialist works required.</p> <p>The overspend is mainly due to payments being incurred for an increase in the levels of domestic waste tonnage being disposed of as a result of COVID-19.</p>

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Income	(1,902k) under recovered	<u>Contributions from Other Bodies - 72k over recovered</u>	<u>Fleet, Environmental and Projects - 50k over recovered</u>	The over recovery relates to income from Transport Scotland in relation to passenger services.
		Sales General - (602k) under recovered	Facilities, Streets, Waste and Grounds - (651k) under recovered	The under recovery reflects a reduction in cash income from the sale of school meals within the Catering Service, partially offset by an over recovery from the sale of bins.
		Fees and Charges General - (669k) under recovered	Facilities, Streets, Waste and Grounds - (171k) under recovered	The under recovery is mainly due to less income being recovered from private clients for Care of Gardens within Grounds as a result of COVID-19.
			Planning and Economic Development - 368k over recovered	The over recovery is mainly due to the current level of Planning applications being greater than anticipated.
			Roads - (893k) under recovered	The under recovery of income is mainly due to reduced income for parking charges and fines as a result of COVID-19, partially offset by an over recovery in income from roads construction consents.

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Income (cont)		Fees and Charges - Departments of the Authority - 170k over recovered	Facilities, Streets, Waste and Grounds - 102k over recovered	The over recovery is mainly due to an increase in demand for additional service requests from Housing and Technical Resources for Waste Services.
			Planning and Economic Development - 46k over recovered	The over recovery is mainly due to the current level of Planning applications and building warrants from other Resources being greater than anticipated.
		Fleet Services - (642k) under recovered	Fleet, Environmental and Projects - (642k) under recovered	The under recovery is due to lower than anticipated income from taxi inspections within Fleet due to COVID-19. There is also an under recovery of income from vehicle maintenance, fuel, casual hire and leasing, offset by reduced expenditure.
		Recovery from Capital - (129k) under recovered	Roads - (129k) under recovered	The under recovery is due to a reduction in the current level of works that have been undertaken.

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Income (cont)		Recharges - Departments of the Authority - (165k) under recovered	<u>Facilities, Streets, Waste and Grounds - (82k) under recovered</u> Roads - (95k) under recovered	<p>The under recovery is mainly due to the net effect of a reduced in income within Grounds, partially offset by an over recovery of income for the provision of additional services within Facilities.</p> <p>The under recovery is due to a reduced amount of works being carried out within the Construction Unit due to COVID-19 lockdown and is offset by a reduction in expenditure.</p>

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

South Lanarkshire Council

Community and Enterprise Resources - Total

Expenditure / Income Variance Trends 2021/22

	REVISED ANNUAL BUDGET SLC 21/22 2	PERIOD 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	67,151	831	under	1,028	under	1,255	under	48,175	46,549	1,626	under
APT & C OVERTIME	1,463	(395)	over	(478)	over	(497)	over	859	1,415	(556)	over
APT & C SUPERANNUATION	11,217	(73)	over	(72)	over	(91)	over	8,074	8,170	(96)	over
APT & C NIC	5,494	187	under	217	under	235	under	3,949	3,684	265	under
TRAVEL AND SUBSISTENCE	76	(11)	over	(11)	over	(16)	over	54	72	(18)	over
OTHER EMPLOYEE COSTS	202	6	under	9	under	9	under	196	183	13	under
PENSION INCREASES	1,106	10	under	15	under	17	under	829	811	18	under
ADDITIONAL PENSION COSTS	0	(45)	over	(47)	over	(53)	over	0	57	(57)	over
EMPLOYEE COSTS	86,709	510	under	661	under	859	under	62,136	60,941	1,195	under
PROPERTY COSTS											
RATES	949	(23)	over	(22)	over	25	under	925	898	27	under
SCOTTISH WATER - UNMETERED CHARGES	31	1	under	0		2	under	23	19	4	under
SCOTTISH WATER - METERED CHARGES	99	(23)	over	(25)	over	(38)	over	77	117	(40)	over
RENT	834	4	under	0		13	under	567	550	17	under
SERVICE CHARGE	42	(1)	over	(1)	over	3	under	32	23	9	under
FACTORING CHARGES	16	0		0		(4)	over	16	21	(5)	over
PROPERTY INSURANCE	288	1	under	1	under	7	under	275	270	5	under
SECURITY COSTS	46	3	under	1	under	1	under	25	27	(2)	over
GROUND MAINTENANCE	8	0		1	under	1	under	1	0	1	under
REPAIRS & MAINTENANCE - INTERNAL CONTRACTORS	10	(8)	over	(4)	over	(6)	over	8	13	(5)	over
REPAIRS & MAINTENANCE - INTERNAL CONTRACTORS DIRECT CHARGE	1	0		0		0		0	0	0	
LIFE CYCLE MAINTENANCE	0	0		0		(2)	over	0	3	(3)	over
REPAIRS & MAINTENANCE - EXTERNAL CONTRACTORS	351	(22)	over	(26)	over	(22)	over	341	427	(86)	over
GAS HEATING LEASE COSTS	0	(1)	over	(1)	over	(1)	over	0	1	(1)	over
ELECTRICITY - CONTRACT	450	(13)	over	(61)	over	(64)	over	239	328	(89)	over
GAS	86	0		(1)	over	5	under	57	64	(7)	over
HEATING OIL	14	(2)	over	(2)	over	5	under	4	7	(3)	over
CLEANING CONTRACT	11	(26)	over	(28)	over	(24)	over	10	33	(23)	over
CLEANING AND JANITORIAL SUPPLIES AND EQUIPMENT	364	(50)	over	(53)	over	(51)	over	284	338	(54)	over
HEALTH & HYGIENE MATERIALS	103	(3)	over	(3)	over	(3)	over	71	74	(3)	over
WINDOW CLEANING	1	0		0		0		0	0	0	
REFUSE UPLIFT	407	(5)	over	(6)	over	(7)	over	163	171	(8)	over
OTHER PROPERTY COSTS	20	(7)	over	(8)	over	(8)	over	17	14	3	under
PROPERTY COSTS	4,131	(175)	over	(238)	over	(168)	over	3,135	3,398	(263)	over

South Lanarkshire Council

Community and Enterprise Resources - Total

Expenditure / Income Variance Trends 2021/22

	REVISED ANNUAL BUDGET SLC 21/22 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	454	(36)	over	(27)	over	(29)	over	440	486	(46)	over
COMPUTER EQUIPMENT MAINTENANCE	75	(4)	over	(10)	over	(12)	over	62	72	(10)	over
I.T. EQUIPMENT MAINT-CONTRACT	287	(38)	over	(19)	over	(5)	over	167	182	(15)	over
I.T. ELECTRONIC MESSAGING	74	(4)	over	(13)	over	(12)	over	53	66	(13)	over
EQUIPMENT, APPARATUS AND TOOLS	768	(43)	over	(100)	over	(114)	over	223	388	(165)	over
SMALL TOOLS	106	10	under	11	under	(3)	over	18	21	(3)	over
FURNITURE - OFFICE	0	(14)	over	(14)	over	(18)	over	0	18	(18)	over
FURNISHINGS (INCL. CROCKERY & LINEN)	220	(1)	over	(1)	over	0		178	202	(24)	over
MATERIALS	7,948	(117)	over	(118)	over	(195)	over	6,370	6,556	(186)	over
MATERIALS, APPARATUS AND EQUIPMENT	16	4	under	(4)	over	2	under	5	9	(4)	over
PUBLICATIONS, JOURNALS, NEWSPAPERS ETC.	2	0		0		(21)	over	0	12	(12)	over
FOODSTUFFS - GENERAL	4,963	206	under	235	under	396	under	3,383	2,664	719	under
PROTECTIVE CLOTHING & UNIFORMS	186	(42)	over	(76)	over	(79)	over	102	207	(105)	over
LAUNDRY COSTS	10	0		1	under	0		5	5	0	
OTHER SUPPLIES AND SERVICES	355	1	under	1	under	4	under	171	165	6	under
MAJOR SUPPLY OF ELECTRICAL POWER	1,457	1	under	0		22	under	528	504	24	under
DELIVERY CHARGE	1	0		(2)	over	(2)	over	0	2	(2)	over
I- PROCUREMENT ERRORS	0	0		(1)	over	(2)	over	0	1	(1)	over
SUPPLIES AND SERVICES	16,922	(78)	over	(137)	over	(68)	over	11,705	11,560	145	under

South Lanarkshire Council

Community and Enterprise Resources - Total

Expenditure / Income Variance Trends 2021/22

	REVISED ANNUAL BUDGET SLC 21/22 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 PLANT	63	(14)	over	(15)	over	(23)	over	18	43	(25)	over
FLEET SERVICES - DRIVERS	58	0		0		0		58	58	0	
FLEET SERVICES - FUEL	3,109	(6)	over	(6)	over	(38)	over	2,396	2,440	(44)	over
FLEET SERVICES - VEHICLE HIRE	1,590	(89)	over	(97)	over	(29)	over	1,269	1,296	(27)	over
POOL CAR CHARGES - RENTAL	56	(26)	over	(42)	over	(43)	over	53	96	(43)	over
POOL CAR CHARGES - FUEL	20	9	under	8	under	11	under	17	2	15	under
POOL CAR CHARGES - ADDITIONAL COSTS	7	1	under	1	under	(1)	over	5	5	0	
OTHER TRANSPORT COSTS	64	(9)	over	(8)	over	8	under	48	41	7	under
TRANSPORT INSURANCE	94	0		0		0		94	93	1	under
LICENCES	491	(5)	over	(6)	over	12	under	250	265	(15)	over
EXTERNAL FUEL SUPPLY	0	0		(2)	over	(2)	over	0	2	(2)	over
FLEET SERVICES - REPAIRS	1,473	(401)	over	(448)	over	(591)	over	1,057	1,685	(628)	over
PLANT SERVICES	19	2	under	4	under	5	under	14	7	7	under
FLEET SERVICE CHARGES - SCHEDULED MAINTENANCE	0	0		0		(41)	over	0	0	0	
FLEET SERVICE CHARGES - VEHICLE MAINTENANCE	4,233	(27)	over	(30)	over	13	under	3,095	3,129	(34)	over
FLEET SERVICE CHARGES - UNSCHEDULED LABOUR	0	(2)	over	(2)	over	(2)	over	0	2	(2)	over
FLEET SERVICE CHARGES - PLANT MAINTENANCE	261	4	under	12	under	11	under	175	171	4	under
FLEET SERVICE CHARGES - ASSET MODIFICATION	70	(6)	over	(7)	over	9	under	36	25	11	under
FLEET SERVICE CHARGES - LEASING	5,099	(49)	over	(58)	over	(14)	over	3,677	3,632	45	under
FLEET SERVICE CHARGES - HIRED VEHICLES	1,048	(59)	over	(78)	over	(21)	over	678	718	(40)	over
FLEET SERVICE CHARGES - CONTRACT HIRE	2	0		0		1	under	2	0	2	under
FLEET SERVICE CHARGES - ROAD FUND LICENCE	224	(10)	over	(7)	over	23	under	146	132	14	under
FLEET SERVICE CHARGES - FUEL	2,353	(63)	over	(84)	over	30	under	1,664	1,635	29	under
FLEET SERVICE CHARGES - DRIVERS	101	(2)	over	(3)	over	(2)	over	100	102	(2)	over
HIRE OF EXTERNAL VEHICLES	76	4	under	4	under	26	under	30	1	29	under
HIRE OF EXTERNAL PLANT	287	(11)	over	(12)	over	(16)	over	181	242	(61)	over
HIRE OF SKIPS	17	(4)	over	(4)	over	(5)	over	12	16	(4)	over
STORAGE	0	0		(2)	over	(2)	over	0	2	(2)	over
TRANSPORT AND PLANT	20,815	(763)	over	(882)	over	(681)	over	15,075	15,840	(765)	over

South Lanarkshire Council

Community and Enterprise Resources - Total

Expenditure / Income Variance Trends 2021/22

	REVISED ANNUAL BUDGET SLC 21/22 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	145	0		0		9	under	76	72	4	under
TELEPHONES	105	3	under	0		8	under	69	68	1	under
MOBILE PHONES	60	(7)	over	(8)	over	(6)	over	40	54	(14)	over
ADVERTISING - OF COUNCIL SERVICE AVAILABILITY	8	0		0		0		0	0	0	
ADVERTISING - OTHER	89	1	under	1	under	(2)	over	47	50	(3)	over
POSTAGES/COURIERS	36	3	under	4	under	5	under	27	24	3	under
MEMBERSHIP FEES/SUBSCRIPTIONS	48	(3)	over	(5)	over	1	under	35	38	(3)	over
INSURANCE	260	0		0		(3)	over	260	261	(1)	over
MEDICAL COSTS	7	0		2	under	(48)	over	6	47	(41)	over
LEGAL EXPENSES	42	(1)	over	(1)	over	(1)	over	24	24	0	
HOSPITALITY / CIVIC RECOGNITION	2	(1)	over	(2)	over	(2)	over	0	2	(2)	over
INTERNET AGENCY FEES	15	0		0		(6)	over	12	18	(6)	over
SECURITY UPLIFT FEES	26	0		0		0		18	16	2	under
OTHER ADMIN COSTS	4	(1)	over	1	under	2	under	3	1	2	under
TRAINING	4	(2)	over	(1)	over	(1)	over	4	5	(1)	over
ADMINISTRATION	851	(8)	over	(9)	over	(44)	over	621	680	(59)	over
PAYMENT TO OTHER BODIES											
SPTE: ANNUAL BUS SUBSIDY	1,788	(1)	over	0		0		1,594	1,594	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	1,727	0		0		0		1,295	1,295	0	
SPTE: MAINTENANCE OF BUS SHELTERS AND STOPS	131	0		0		0		131	131	0	
OTHER LOCAL AUTHORITIES	95	0		0		35	under	69	36	33	under
GRANTS TO VOLUNTARY ORGANISATIONS	22	0		0		0		2	0	2	under
PAYMENTS TO VOLUNTARY ORGANISATIONS	39	0		0		0		0	0	0	
PAYMENTS TO OTHER BODIES	22,905	17	under	14	under	25	under	18,562	18,566	(4)	over
EXTERNAL AUDIT FEES	3	0		0		2	under	2	0	2	under
PAYMENT TO OTHER BODIES	28,315	16	under	14	under	62	under	22,860	22,827	33	under
PAYMENT TO CONTRACTORS											
PAYMENT TO TRADING SERVICES CONTRACTOR	3,112	0		0		(41)	over	0	21	(21)	over
PAYMENT TO LOCAL AUTHORITY CONTRACTOR	302	(1)	over	0		(1)	over	300	301	(1)	over
PAYMENT TO PRIVATE CONTRACTOR	39,013	(793)	over	(881)	over	(1,507)	over	28,554	30,256	(1,702)	over
PAYMENT TO EXTERNAL CONSULTANTS / PROFESSIONAL SERVICES	4	0		2	under	0		0	0	0	
PAYMENT TO CONTRACTORS	42,431	(794)	over	(879)	over	(1,549)	over	28,854	30,578	(1,724)	over

South Lanarkshire Council

Community and Enterprise Resources - Total

Expenditure / Income Variance Trends 2021/22

	REVISED ANNUAL BUDGET SLC 21/22 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	604	0		0		0		151	151	0	
TRANSFER PAYMENTS	604	0		0		0		151	151	0	
FINANCING CHARGES											
LEASING CHARGES - OPERATIONAL	0	(1)	over	(1)	over	(1)	over	0	2	(2)	over
I.T. EQUIPMENT LEASING-CONTRACT	184	(15)	over	(15)	over	(21)	over	147	177	(30)	over
FINANCING CHARGES	184	(16)	over	(16)	over	(22)	over	147	179	(32)	over
TOTAL EXPENDITURE	200,962	(1,308)	over	(1,486)	over	(1,611)	over	144,684	146,154	(1,470)	over
INCOME											
MILK SUBSIDIES FROM THE E.U.	(55)	0		0		0		(13)	0	(13)	under rec
CONTRIBUTIONS FROM OTHER BODIES	(17,120)	15	over rec	15	over rec	65	over rec	(14,812)	(14,884)	72	over rec
ERDF GRANT	(200)	0		0		0		0	0	0	
SALES - GENERAL	(5,025)	(437)	under rec	(480)	under rec	(548)	under rec	(3,316)	(2,714)	(602)	under rec
SALES - DEPARTMENTS OF THE AUTHORITY	(118)	(2)	under rec	2	over rec	9	over rec	(118)	(127)	9	over rec
FEES AND CHARGES - GENERAL	(8,526)	(660)	under rec	(797)	under rec	(774)	under rec	(6,520)	(5,851)	(669)	under rec
FEES AND CHARGES - DEPARTMENTS OF THE AUTHORITY	(7,608)	81	over rec	148	over rec	111	over rec	(7,309)	(7,479)	170	over rec
ELECTIONS - ACCOMMODATION USE	0	0		0		32	over rec	0	(32)	32	over rec
RENTAL INCOME	(615)	0		1	over rec	1	over rec	(159)	(159)	0	
FLEET SERVICES	(11,696)	(33)	under rec	(34)	under rec	(515)	under rec	(8,427)	(7,785)	(642)	under rec
OTHER INCOME	(2,808)	42	over rec	39	over rec	62	over rec	(1,166)	(1,201)	35	over rec
RECOVERY FROM CAPITAL	(1,333)	(104)	under rec	(127)	under rec	(104)	under rec	(846)	(717)	(129)	under rec
RECHARGES - DEPARTMENTS OF THE AUTHORITY	(28,109)	(62)	under rec	(118)	under rec	(120)	under rec	(25,645)	(25,480)	(165)	under rec
TOTAL INCOME	(83,213)	(1,160)	under rec	(1,351)	under rec	(1,781)	under rec	(68,331)	(66,429)	(1,902)	under rec
NET EXPENDITURE	117,749	(2,468)	over	(2,837)	over	(3,392)	over	76,353	79,725	(3,372)	over

Revenue Budget Monitoring Statement

Period Ended 31 December 2021 (No.10)

Education Resources

Service Departments :-

Education

COVID-19

Position before Transfers to Reserves

Transfers to Reserves as at 31/12/21

Position After Transfers to Reserves at 31/12/21

Annual Budget	Forecast for Year BEFORE Transfers	Annual Forecast Variance BEFORE Transfers	Annual Forecast Variance AFTER Transfers	Budget Proportion to 31/12/21	Actual to Period 10 to 31/12/21 BEFORE Transfers	Variance to 31/12/21 BEFORE Transfers
£m	£m	£m	£m	£m	£m	£m
362.743	355.537	7.206	(0.019)	247.129	241.591	5.538 under
11.903	13.842	(1.939)	(2.009)	8.148	9.280	(1.132) over
374.646	369.379	5.267	(2.028)	255.277	250.871	4.406 under
				0.000	5.557	(5.557) over
				255.277	256.428	(1.151) over

Education Resources Variance Analysis 2021/22 (Period 10)

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Employee Costs	2,105k under	<u>Teachers Basic / Superannuation / National Insurance - 650k under</u> APT&C Basic / Superannuation / National Insurance - 1,427k under	<u>Schools - 650k under</u> Schools - 1,448k under	<p>There is an underspend on the current year learning recovery funding allocation for additional teachers which will be carried forward to meet the costs up to the end of the school term.</p> <p>The underspend mainly relates to Early Years posts and is the result of staff turnover and 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>
Property Costs	(344k) over	Electricity - (406k) over <u>Health and Hygiene Materials - 46k under</u>	COVID-19 - (406k) over <u>Schools - 46k under</u>	<p>The overspend is due to increased ventilation requirements within schools and establishments.</p> <p>This underspend is due to reduced levels of expenditure by Education establishments on sanitary products.</p>

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Supplies and Services	3,040k under	<u>Aids for Clients - (81k) over</u>	<u>Schools - (81k) over</u>	This overspend is due to the increased demand and cost for new equipment required by children in school with complex physical needs.
		<u>Materials / Materials, Apparatus and Equipment - (85k) over</u>	<u>Schools - (85k) over</u>	The overspend is due to additional cost of per capita expenditure reflecting the growth in pupil numbers.
		<u>Pupil Equity Fund - 2,692k under</u>	<u>Schools - 2,692k under</u>	The underspend reflects the profile of Pupil Equity Fund (PEF) spend and commitment across the academic year in line with school improvement plans and will therefore be carried forward to 2022/2023, to be used in the April to June 2022 school session.
		<u>Protective Clothing and Uniforms - (50k) over</u>	<u>COVID-19 - (50k) over</u>	The overspend is due to expenditure incurred on the school winter clothing programme as is offset by Scottish Government funding.

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Supplies and Services (cont)		<u>Catering - 565k under</u>	<u>Schools - 565k under</u>	<p>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> <p>In addition, there is an underspend on the Breakfast Club programme.</p>
Transport and Plant	(451k) over	<p>Pupil Transport - Special Educational Needs - (172k) over</p> <p>Pupil Transport - Strathclyde Passenger Transport - (291k) over</p>	<p>Schools - (172k) over</p> <p>Schools - (291k) over</p>	<p>This relates to the cost of transporting children to both mainstream and Special Education Needs schools. This is a demand led service and reflects increasing pupil numbers and costs.</p> <p>This is a demand led service and reflects the volume of children requiring mainstream transport to school and increased costs.</p>

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Payments to Other Bodies	(442k) over	Other Local Authorities - (274k) over	Schools - (274k) over	The overspend is due to an increase in placements within other local authorities and is offset by an over recovery of income from other local authorities for placements within South Lanarkshire Council establishments.
		Payments to Other Bodies - 1,201k under	Schools - 1,201k under	The underspend is partly due to less than anticipated core Early Years spend to date. There is also an underspend on Early Years 1140 hours funding and this will be carried forward to meet the costs of ELC expansion going forward.
		Independent School Places - (1,282k) over	Schools - (627k) over	This overspend reflects the increased cost of placements for pupils with additional support needs in Independent Schools and is due to both an increase in the number of places and the cost of placements.
			COVID-19 - (655k) over	This overspend reflects the increased cost of placements for pupils with additional support needs in Independent Schools due to COVID.

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Payments to Other Bodies (cont)		<u>Speech and Language Therapy - (87k) over</u>	<u>Schools - (87k) over</u>	This overspend reflects increased contract prices from the NHS based on the current number of sessions and also the level of service being provided.
Income	424k under recovered	<u>Contributions from Other Local Authorities - 303k over recovered</u> <u>Early Years Fees - 108k over recovered</u>	<u>Schools - 303k over recovered</u> <u>Early Years - 108k over recovered</u>	<p>This over recovery reflects payments from other local authorities for placements within South Lanarkshire Council establishments. This over recovery offsets the cost of placements within other local authorities.</p> <p>The over recovery in Early Years fees relates to an increased uptake of available nursery places beyond 1140 hours.</p>

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

South Lanarkshire Council

Education Resource - Total

Expenditure / Income Variance Trends 2021/2022

	REVISED ANNUAL BUDGET SLC 21/22 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											
TEACHERS BASIC	160,230	0		0		0		116,201	115,718	483	under
TEACHERS SUPERANNUATION	37,981	0		0		0		26,204	26,090	114	under
TEACHERS NI	17,674	0		0		0		12,526	12,473	53	under
DAILY TEACHERS BASIC	1,472	0		0		0		1,472	1,472	0	
TEACHERS TRAINING	423	0		0		0		256	256	0	
APT&C BASIC	59,756	249	under	305	under	336	under	42,648	41,542	1,106	under
APT&C OVERTIME	0	(2)	over	(2)	over	(2)	over	0	2	(2)	over
APT&C SUPERANNUATION	10,959	58	under	58	under	72	under	8,077	7,853	224	under
APT&C NIC	4,409	62	under	38	under	40	under	2,987	2,888	99	under
SESSIONAL WORK	196	0		0		0		196	196	0	
TRAVEL AND SUBSISTANCE	187	0		0		0		74	48	26	under
OTHER EMPLOYEE COSTS	248	0		0		0		248	248	0	
PENSION INCREASES	434	13	under	16	under	18	under	325	304	21	under
PREMATURE RETIRALS	4,660	1	under	4	under	(8)	over	3,495	3,499	(4)	over
ADDITIONAL PENSION COSTS	0	(7)	over	(7)	over	(7)	over	0	15	(15)	over
EMPLOYEE COSTS	298,629	374	under	412	under	449	under	214,709	212,604	2,105	under
PROPERTY COSTS											
RATES	14,542	0		0		0		14,542	14,533	9	under
SCOTTISH WATER - METERED (DRAINAGE) CHARGES	649	0		0		0		649	649	0	
SCOTTISH WATER - METERED CHARGES	988	32	under	18	under	20	under	396	396	0	
RENT	246	0		0		0		198	210	(12)	over
SERVICE CHARGE	45	0		0		0		31	30	1	under
BED AND BREAKFAST	3	0		0		0		0	0	0	
PROPERTY INSURANCE	484	0		0		0		484	484	0	
SECURITY COSTS	61	0		0		0		9	12	(3)	over
REPAIRS & MAINTENANCE - INTERNAL CONTRACTOR	40	0		0		0		30	18	12	under
REPAIRS & MAINTENANCE - EXTERNAL CONTRACTOR	5	0		0		0		2	15	(13)	over
ADAPTIONS - INTERNAL CONTRACTORS	162	0		0		0		132	162	(30)	over
ELECTRICITY - CONTRACT	3,740	(125)	over	(321)	over	(412)	over	1,515	1,921	(406)	over
GAS	2,233	(55)	over	(34)	over	(11)	over	956	956	0	
HEATING OIL	71	0		0		0		44	44	0	
SOLID FUEL	187	0		0		0		175	175	0	
JANITOR SERVICE	85	0		0		0		73	34	39	under
JANITORIAL SUPPLIES	13	0		0		0		12	0	12	under
CLEANING CONTRACT	1,662	(1)	over	(1)	over	0		1,646	1,646	0	
CLEANING OUTWITH CONTRACT	7	0		0		0		0	0	0	
CLEANING AND JANITORIAL SUPPLIES AND EQUIPMENT	888	1	under	1	under	0		484	484	0	
HEALTH & HYGIENE MATERIALS	127	0		0		0		55	9	46	under
WINDOW CLEANING	3	0		0		0		0	0	0	
STEWARD SERVICE	1	0		0		0		1	0	1	under
REFUSE UPLIFT	13	0		0		0		9	9	0	
OTHER PROPERTY COSTS	269	0		0		0		35	35	0	
ACCOMMODATION RECHARGE TO USERS	882	0		0		0		882	882	0	
PROPERTY COSTS	27,406	(148)	over	(337)	over	(403)	over	22,360	22,704	(344)	over

South Lanarkshire Council

Education Resource - Total

Expenditure / Income Variance Trends 2021/2022

	REVISED ANNUAL BUDGET SLC 21/22 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	507	0		0		0		507	507	0	
COMPUTER EQUIPMENT RENTAL	1	0		0		0		0	0	0	
I.T. EQUIPMENT MAINT-CONTRACT	3,162	0		0		0		2,767	2,767	0	
I.T. ELECTRONIC MESSAGING	57	0		0		0		57	57	0	
EQUIPMENT, APPARATUS AND TOOLS	68	2	under	2	under	3	under	33	33	0	
SMALL TOOLS	6	(2)	over	(2)	over	(3)	over	6	6	0	
AIDS FOR CLIENTS	117	1	under	(47)	over	(55)	over	2	83	(81)	over
ADAPTATIONS FOR CLIENTS	2	(1)	over	0		0		1	6	(5)	over
FURNITURE - OFFICE	29	0		0		0		29	29	0	
FURNITURE - GENERAL	95	0		0		0		63	63	0	
FURNISHINGS (INCL. CROCKERY & LINEN)	8	0		0		0		7	7	0	
MATERIALS	5	0		0		0		3	29	(26)	over
MATERIALS, APPARATUS AND EQUIPMENT	3,220	0		0		0		1,339	1,398	(59)	over
PUPIL EQUITY FUNDING	4,824	0		0		0		2,699	7	2,692	under
SAC FUNDING	524	0		0		0		0	0	0	
LIBRARY/RESOURCE CENTRE MATERIALS	73	0		0		0		39	39	0	
AUDIO VISUAL	24	0		0		0		24	24	0	
PUBLICATIONS, JOURNALS, NEWSPAPERS ETC.	12	0		0		0		12	12	0	
TV LICENCES - EDUCATION	27	0		0		0		8	8	0	
FOODSTUFFS - GENERAL	46	0		0		0		46	46	0	
PROTECTIVE CLOTHING & UNIFORMS	562	0		0		(50)	over	100	150	(50)	over
LAUNDRY COSTS	1	0		0		0		1	1	0	
OTHER SUPPLIES AND SERVICES	62	0		0		0		48	44	4	under
HEALTH AND SAFETY	71	0		0		0		1	1	0	
CATERING - CONTRACT	3,136	0		0		60	under	2,899	2,334	565	under
CATERING - OUTWITH CONTRACT	10	0		0		0		1	1	0	
CATERING - EXTERNAL	5	0		0		0		5	5	0	
ARTIST FEES / PERFORMING ARTS / ENTERTAINMENT	1	0		0		0		1	1	0	
DELIVERY CHARGE	3	0		0		0		3	3	0	
SUPPLIES AND SERVICES	16,658	0		(47)	over	(45)	over	10,701	7,661	3,040	under

South Lanarkshire Council

Education Resource - Total

Expenditure / Income Variance Trends 2021/2022

	REVISED ANNUAL BUDGET SLC 21/22 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											
POOL CAR CHARGES-RENTAL	27	0		0		0		27	27	0	
OTHER TRANSPORT COSTS	2	0		0		0		1	1	0	
INSURANCE	3	0		0		0		3	3	0	
FLEET SERVICE CHARGES - SCHEDULED MAINTENANCE	38	7	under	11	under	9	under	26	10	16	under
FLEET SERVICE CHARGES - VEHICLE MAINTENANCE	27	1	under	3	under	2	under	17	17	0	
FLEET SERVICE CHARGES - LEASING	52	0		0		0		42	42	0	
FLEET SERVICE CHARGES - HIRED VEHICLES	3	(6)	over	(6)	over	(8)	over	3	8	(5)	over
FLEET SERVICE CHARGES - ROAD FUND LICENCES/MOT	4	0		0		0		3	3	0	
FLEET SERVICE CHARGES - FUEL	68	1	under	(1)	over	0		48	60	(12)	over
FLEET SERVICE CHARGES - DRIVERS	1,102	(36)	over	0		0		1,053	1,053	0	
FLEET SERVICE CHARGES - BUS ESCORTS	352	(31)	over	(7)	over	(3)	over	243	242	1	under
HIRE OF EXTERNAL VEHICLES	48	8	under	4	under	5	under	28	24	4	under
HIRE OF SKIPS	3	(3)	over	(4)	over	(5)	over	3	7	(4)	over
EXTERNAL TRANSPORT CONTRACT	1	(1)	over	0		0		1	1	0	
PUPIL TRANSPORT-SPECIAL EDUCATIONAL NEEDS	5,192	(161)	over	0		(50)	over	2,931	3,103	(172)	over
PUPIL TRANSPORT-S'CLYDE PASSENGER TRANSPORT	5,495	(201)	over	(165)	over	(229)	over	4,313	4,604	(291)	over
PUPIL TRANSPORT - OTHER	253	(50)	over	0		0		193	181	12	under
TRANSPORT AND PLANT	12,670	(472)	over	(165)	over	(279)	over	8,935	9,386	(451)	over
ADMINISTRATION											
PRINTING AND STATIONERY	525	0		0		0		505	496	9	under
TELEPHONES	233	0		0		0		125	130	(5)	over
MOBILE PHONES	23	0		0		0		23	23	0	
ADVERTISING - OTHER	11	0		0		0		4	0	4	under
POSTAGES/COURIERS	74	0		0		0		42	38	4	under
MEMBERSHIP FEES/SUBSCRIPTIONS	262	0		0		0		262	262	0	
INSURANCE	78	0		0		0		76	76	0	
MEDICAL COSTS	27	0		0		0		27	27	0	
LEGAL EXPENSES	0	0		0		0		0	3	(3)	over
HOSPITALITY / CIVIC RECOGNITION	9	0		0		0		5	5	0	
SECURITY UPLIFT FEES	3	0		0		0		2	2	0	
OTHER ADMIN COSTS	6	0		0		0		6	6	0	
CONFERENCES - OFFICIALS (incl associated costs)	53	29	under	33	under	37	under	41	0	41	under
TRAINING	312	6	under	7	under	8	under	219	219	0	
ADMINISTRATION	1,616	35	under	40	under	45	under	1,337	1,287	50	under

South Lanarkshire Council

Education Resource - Total

Expenditure / Income Variance Trends 2021/2022

	REVISED ANNUAL BUDGET SLC 21/22 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
PAYMENT TO OTHER BODIES											
OTHER LOCAL AUTHORITIES	1,177	48	under	(235)	over	(245)	over	330	604	(274)	over
SCOTTISH QUALIFICATIONS AUTHORITY	1,563	0		0		0		2	2	0	
PAYMENTS TO VOLUNTARY ORGANISATIONS	5	0		0		0		5	5	0	
PAYMENTS TO OTHER BODIES	18,748	308	under	277	under	368	under	14,275	13,074	1,201	under
INDEPENDENT SCHOOL PLACES	3,907	(666)	over	(793)	over	(846)	over	2,346	3,628	(1,282)	over
CONTRACT SPEECH THERAPY	678	0		(56)	over	(56)	over	308	395	(87)	over
SCHOOL ACTIVITIES	188	1	under	0		0		135	135	0	
RESEARCH GRANTS - EDUCATION	40	0		0		0		40	40	0	
PARENT COUNCILS (PREV.SCHOOL BOARDS)	28	0		0		0		0	0	0	
P.E. FACILITIES	74	0		0		0		4	4	0	
ACTIVITIES PROGRAMME	671	0		0		0		408	408	0	
COUNSELLING	832	0		0		0		364	364	0	
COPYRIGHT AGREEMENT	186	0		0		0		186	186	0	
PRIVATE INDIVIDUALS - GENERAL	21	0		0		0		21	21	0	
PAYMENT TO OTHER BODIES	28,118	(309)	over	(807)	over	(779)	over	18,424	18,866	(442)	over
PAYMENT TO CONTRACTORS											
PAYMENT TO PRIVATE CONTRACTOR	35,830	32	under	0		0		23,472	23,472	0	
PAYMENT TO CONTRACTORS	35,830	32	under	0		0		23,472	23,472	0	
TRANSFER PAYMENTS											
EDUCATION MAINTENANCE ALLOWANCE	675	0		0		0		675	675	0	
FOOTWEAR & CLOTHING GRANTS	1,877	0		0		0		1,752	1,727	25	under
WORK EXPERIENCE	16	0		0		0		0	0	0	
TRANSFER PAYMENTS	2,568	0		0		0		2,427	2,402	25	under
FINANCING CHARGES											
LEASING CHARGES - OPERATIONAL	7	0		0		0		4	4	0	
I.T. EQUIPMENT LEASING - CONTRACT	364	0		0		0		234	235	(1)	over
FINANCING CHARGES	371	0		0		0		238	239	(1)	over
TOTAL EXPENDITURE	423,866	(488)	over	(904)	over	(1,012)	over	302,603	298,621	3,982	under

South Lanarkshire Council

Education Resource - Total

Expenditure / Income Variance Trends 2021/2022

	REVISED ANNUAL BUDGET SLC 21/22 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
INCOME											
GOVERNMENT GRANT - GAELIC EDUCATION	(170)	0		0		0		(170)	(170)	0	
GOVERNMENT GRANTS - OTHER EDUCATION GRANTS	(44,237)	0		0		0		(43,043)	(43,043)	0	
MILK SUBSIDIES FROM THE SCOTTISH OFFICE	(66)	(9)	under rec	(9)	under rec	(9)	under rec	(66)	(57)	(9)	under rec
CONTRIBUTIONS FROM OTHER BODIES	(1,708)	(69)	under rec	(69)	under rec	(79)	under rec	(1,708)	(1,708)	0	
FEES AND CHARGES - OTHER LOCAL AUTHORITIES	(1,358)	0		92	over rec	108	over rec	(812)	(1,115)	303	over rec
PLAYGROUPO ACCOMMODATION CHARGE	(25)	(10)	under rec	(10)	under rec	(10)	under rec	(13)	(2)	(11)	under rec
EARLY YEARS FEES	(695)	38	over rec	38	over rec	56	over rec	(562)	(670)	108	over rec
RENTAL INCOME	(20)	0		0		0		(11)	(11)	0	
COURSE FEES	(35)	0		0		0		(35)	(39)	4	over rec
INSURANCE RECOVERIES	0	0		0		6	over rec	0	(6)	6	over rec
OTHER INCOME	(24)	0		5	over rec	23	over rec	(24)	(47)	23	over rec
ACCOMMODATION INCOME FROM USERS	(882)	0		0		0		(882)	(882)	0	
INCOME	(49,220)	(50)	under rec	47	over rec	95	over rec	(47,326)	(47,750)	424	over rec
NET EXPENDITURE	374,646	(538)	over	(857)	over	(917)	over	255,277	250,871	4,406	under

Revenue Budget Monitoring Statement

Period Ended 31 December 2021 (No.10)

Finance and Corporate Resources

	Annual Budget	Forecast for Year BEFORE Transfers	Annual Forecast Variance BEFORE Transfers	Annual Forecast Variance AFTER Transfers	Budget Proportion to 31/12/21 £m	Actual to Period 10 to 31/12/21 BEFORE Transfers £m	Variance to 31/12/21 BEFORE Transfers £m
Service Departments :-	£m	£m	£m	£m			
Finance Services (Strategy)	1.962	1.962	0.000	0.000	2.764	2.766	(0.002) over
Finance Services (Transactions)	15.707	15.573	0.134	0.134	11.131	11.054	0.077 under
Audit and Compliance Services	0.339	0.339	0.000	0.000	0.315	0.315	0.000
Information Technology Services	5.059	5.116	(0.057)	(0.057)	6.590	6.612	(0.022) over
Communications and Strategy Services	2.466	2.601	(0.135)	(0.135)	1.979	2.080	(0.101) over
Administration and Licensing Services	4.042	4.481	(0.439)	(0.502)	3.559	3.872	(0.313) over
Personnel Services	9.688	9.174	0.514	0.464	9.186	8.918	0.268 under
COVID-19	0.000	9.935	(9.935)	(9.935)	0.000	7.981	(7.981) over
Position before Transfers to Reserves	39.263	49.181	(9.918)	(10.031)	35.524	43.598	(8.074) over
Transfers to Reserves as at 31/12/21					0.000	0.000	0.000
Position After Transfers to Reserves at 31/12/21					35.524	43.598	(8.074) over

Finance and Corporate Resources Variance Analysis 2021/22 (Period 10)

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Employee Costs	195k under	APT&C Basic / Superannuation / NI - 409k under	<p>Audit - (74k) over</p> <p>IT Services - (88k) over</p> <p>Administration, Legal and Licensing Services - (54k) over</p> <p><u>Personnel Services - 741k under</u></p> <p>COVID-19 - (381k) over</p> <p>Finance Services (Transactions) - 215k under</p> <p>Finance Services (Transactions) - (82k) over</p>	<p>The overspends are due to lower than anticipated staff turnover across the Services.</p> <p>The underspend reflects budget available for Modern Apprentices.</p> <p>The overspend reflects additional staff costs including the administration of Self Isolation and pandemic payments.</p> <p>The underspend is due to vacant posts within Benefits and Revenues and also within the customer service centre. This is partly offset by the overspend on overtime.</p> <p>The overspend relates to the costs to manage the staffing requirements of the 24-hour customer call centre.</p>
		Overtime - (152k) over		

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Employee Costs (cont)		Overtime (cont)	COVID-19 - (63k) over	The overspend relates to staffing in relation to the processing of COVID-19 grant payments.
		Pension Increases / Additional Pension Costs - (76k) over	Finance (Transactions) - (26k) over IT Services (21k) over Personnel Services - (26k) over	The overspends reflect the ongoing cost of early retirals and these are being managed within the overall budget.
Property Costs	157k under	Electricity - 167k under	IT Services - 164k under	The underspend reflects lower than anticipated costs at the Caird Centre. The budget requires to be realigned to meet the costs of the new storage solution.
Supplies and Services	(7,137k) over	Computer Equipment Purchase - (107k) over	Finance Services (Transactions) - (26k) over Administration, Legal and Licensing Services - (38k) over	The overspend reflects the current requirement for IT contract payments.
		Computer Equipment Purchase (cont)	<u>COVID-19 - (24k) over</u>	The overspend reflects the additional IT support costs in relation to the COVID-19 pandemic payments and Free School Meals.

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Supplies and Services (cont)		Computer Equipment Maintenance - (224k) over	IT Services - (241k) over	This overspend reflects the costs associated with moving from the Caird Centre to a cloud hosting service. It is offset by the underspend on electricity within Caird.
		<u>Supplies for Clients - 56k under</u>	<u>Communications and Strategy - 59k under</u>	The underspend reflects a reduction in spend on materials due to a reduction in work, offset by an under recovery of income from recharges.
		Foodstuffs - General - (100k) over	COVID-19 - (91k) over	The overspend relates to the Foodbank and is offset by Scottish Government funding.
		Other Supplies and Services - (6,706k) over	COVID-19 - (6,714k) over	This overspend relates to the costs of spring hardship, family pandemic, and low income pandemic payments and is offset by Scottish Government funding.
		Free School Meals - COVID19 - (65k) over	COVID-19 - (65k) over	The overspend relates mainly to the provision of school meals to those children self-isolating and is offset by Scottish Government funding.

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Administration Costs	(204k) over	Printing and Stationery - 46k under	Communications and Strategy - 47k under	Expenditure on printroom works has been lower than anticipated, offset by an under recovery of income.
		Telephones - 15k under	IT Services - 19k under	This underspend relates to lower than anticipated telephone expenditure and is partially offset by an under recovery of income.
		<u>Mobile Phones - (172k) over</u>	<u>IT Services - (157k) over</u>	The overspend reflects the demand for handsets across all Resources and is offset by additional income from recharges.
		Postages / Couriers - (66k) over	<u>Finance Services (Transactions) - (50k) over</u>	The overspend is due to an increase in the volume of transactions within Benefits and Revenues.
			COVID-19 - (31k over)	This relates to the cost of postage in relation to the COVID-19 low income pandemic cheques.
		<u>Medical Costs - (39k) over</u>	<u>Personnel Services - (42k) over</u>	The overspend reflects increased demand and is offset by an over recovery of income.

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Payment to Other Bodies	(462k) over	Payments to Other Bodies - (359k) over	COVID-19 - (360k) over	This is payments made to third sector organisations during the pandemic and is offset by Scottish Government COVID funding carried forward.
		<u>Private Individuals - General - (94k) over</u>	<u>COVID-19 - (100k) over</u>	This reflects financial assistance being provided to tenants and is offset by Scottish Government funding.
Transfer Payments	1,019k under	Rent Allowance - 1,638k under	Finance Services (Transactions) - 1,726k under	The underspend is related to the demand for Housing Benefit for private housing tenants and is offset by an under recovery of income.
			COVID-19 - (88k) over	The overspend relates to the benefits associated with additional accommodation requirements due to COVID-19.

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Transfer Payments (cont)		Rent Rebate - (619k) over	Finance Services (Transactions) - (619k) over	<p>This overspend reflects the demand for Housing Benefit for council housing tenants and is offset by an over recovery of income.</p> <p>In addition, there is an overspend on Discretionary Housing Payments (DHP), offset by an over recovery of DHP income.</p>
Financing Charges	(91k) over	IT Equipment Leasing Contract - (84k) over	Finance Services (Transactions) - (25k) over Personnel Services (19k) over Communications and Strategy - (11k) over Administration, Legal and Licensing Services (28k) over	This overspend reflects the current requirement for IT equipment within the Resource.
Income	(1,509k) under recovered	<u>Statutory Additions - Cost of Collection - (111k) under recovered</u>	<u>Finance Services (Transactions) - (111k) under recovered</u>	The under recovery is due to a reduction in the number of cases going to the reminder stage and subsequently progressing to summary warrant. As a result, there has been a reduction in income from penalty charges.

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Income (cont)		Rent Rebates Subsidy - (468k) under recovered	Finance Services (Transactions) - (468k) under recovered	This under recovery reflects the demand for Housing Benefit for council housing tenants and is offset by an overspend on Transfer Payments.
		Rent Allowance Subsidy - (1,597k) under recovered	Finance Services (Transactions) - (1,597k) under recovered	This under recovery reflects the demand for Housing Benefit for private housing tenants and is offset by an underspend on Transfer Payments.
		<u>DHP - 1,038k over recovered</u>	<u>Finance Services (Transactions) - 1,038k over recovered</u>	The over recovery relates to income from the Department of Works and Pensions for Discretionary Housing Payments and is offset by additional expenditure (see Transfer Payments).
		Contributions from Other Bodies - 31k over recovered	Finance Services (Transactions) - 50k over recovered	The over recovery relates to the receipt of Payment Deduction Project (PDP) income from the Department of Work and Pensions in relation to the recovery of Housing Benefit overpayments.

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Income (cont)		<u>European Social Fund (ESF) Grant - 77k over recovered</u>	<u>Audit Services - 77k over recovered</u>	This over recovery reflects the recovery of management fee income.
		<u>Sales - General - (61k) under recovered</u>	<u>Personnel Services - (61k) under recovered</u>	The under recovery relates to reduced income at the Coalyard and Cafés due to reduced footfall and is offset by reduced expenditure.
		Fees and Charges - General - (68k) under recovered	Administration, Legal and Licensing Services - (124k) under recovered	The under recovery of income is primarily due to the current uptake of licenses for private hire operators which is lower than anticipated.
		Fees and Charges - Departments of the Authority - (337k) under recovered	Communications and Strategy - (267k) under recovered	The under recovery reflects lower than anticipated income from recharges to other Resources, offset by a reduction in expenditure.
			<u>Personnel Services - (54k) under recovered</u>	The under recovery reflects a reduction in income for the Employability Programmes and is offset by a reduction in expenditure.
		Other Income - 121k over recovered	IT Services - 281k over recovered	This over recovery relates to charges to other Resources and offsets the overspend Mobile phones above.

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Income (cont)		Other Income (cont)	<u>Personnel Services - (162k) under recovered</u>	The under recovery relates to a reduced requirement from reserves to fund Modern Apprentices and is offset by a reduction in expenditure.

* The underlined variances represent new variances since the last report

Finance & Corporate Resources - Total	REVISED ANNUAL BUDGET SLC 21/22 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 2021/2022											
EMPLOYEE COSTS											
APT & C BASIC	25,977	(531)	over	(325)	over	(876)	over	19,012	19,019	(7)	over
APT & C OVERTIME	45	(86)	over	(117)	over	(148)	over	34	186	(152)	over
APT & C SUPERANNUATION	5,342	160	under	202	under	213	under	3,888	3,548	340	under
APT & C NIC	2,557	21	under	37	under	25	under	1,862	1,786	76	under
MANUAL BASIC	15	(2)	over	(3)	over	(2)	over	11	12	(1)	over
TRAVEL AND SUBSISTANCE	34	9	under	12	under	14	under	23	8	15	under
OTHER EMPLOYEE COSTS	235	35	under	41	under	0		53	53	0	
PENSION INCREASES	787	(32)	over	(49)	over	(55)	over	630	684	(54)	over
ADDITIONAL PENSION COSTS	0	(15)	over	(15)	over	(18)	over	0	22	(22)	over
EMPLOYEE COSTS	34,992	(441)	over	(217)	over	(847)	over	25,513	25,318	195	under
PROPERTY COSTS											
RATES	109	13	under	11	under	11	under	108	93	15	under
SCOTTISH WATER - UNMETERED CHARGES	0	0		0		0		0	0	0	
SCOTTISH WATER - METERED CHARGES	9	0		(1)	over	0		6	6	0	
RENT	50	1	under	2	under	(4)	over	34	44	(10)	over
SERVICE CHARGE	2	1	under	2	under	2	under	2	11	(9)	over
FEU DUTIES	1	0		0		0		0	0	0	
PROPERTY INSURANCE	4	1	under	1	under	1	under	2	1	1	under
SECURITY COSTS	103	(10)	over	(7)	over	(24)	over	72	95	(23)	over
REPAIRS & MAINTENANCE - INTERNAL CONTRATOR	1	1	under	1	under	1	under	1	(1)	2	under
REPAIRS & MAINTENANCE - EXTERNAL CONTRATOR	2	1	under	1	under	1	under	1	0	1	under
ELECTRICITY - CONTRACT	440	142	under	169	under	171	under	268	101	167	under
GAS	14	6	under	7	under	8	under	9	1	8	under
FIXTURE & FITTINGS	1,836	0		33	under	(1,341)	over	1,497	1,497	0	
CLEANING AND JANITORIAL SUPPLIES AND EQUIPMENT	2	1	under	1	under	2	under	2	0	2	under
HEALTH & HYGIENE MATERIALS	40	(2)	over	(2)	over	6	under	17	19	(2)	over
REFUSE UPLIFT	2	1	under	2	under	2	under	2	0	2	under
OTHER PROPERTY COSTS	17	1	under	2	under	2	under	13	10	3	under
PROPERTY COSTS	2,632	157	under	222	under	(1,162)	over	2,034	1,877	157	under

Finance & Corporate Resources - Total	REVISED ANNUAL BUDGET SLC 21/22 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 2021/2022											
SUPPLIES AND SERVICES											
COMPUTER EQUIPMENT PURCHASE	2,333	(211)	over	(91)	over	(567)	over	2,042	2,149	(107)	over
COMPUTER EQUIPMENT MAINTENANCE	3,075	(94)	over	(153)	over	(1,003)	over	2,953	3,177	(224)	over
I.T. EQUIPMENT MAINT - CONTRACT	643	13	under	55	under	55	under	589	579	10	under
I.T. ELECTRONIC MESSAGING	124	(5)	over	(27)	over	(14)	over	98	112	(14)	over
EQUIPMENT, APPARATUS AND TOOLS	204	22	under	22	under	136	under	38	16	22	under
SUPPLIES FOR CLIENTS	233	21	under	38	under	37	under	100	44	56	under
FURNITURE - OFFICE	0	(5)	over	(4)	over	(4)	over	0	4	(4)	over
MATERIALS	79	2	under	(12)	over	(15)	over	73	69	4	under
MATERIALS, APPARATUS AND EQUIPMENT	0	(5)	over	(5)	over	(5)	over	0	7	(7)	over
PUBLICATIONS, JOURNALS, NEWSPAPERS ETC.	6	1	under	3	under	4	under	6	1	5	under
FOODSTUFFS - GENERAL	84	(47)	over	(52)	over	(49)	over	5	105	(100)	over
PROTECTIVE CLOTHING & UNIFORMS	7	(4)	over	(8)	over	(8)	over	4	12	(8)	over
LAUNDRY COSTS	0	(1)	over	0		0		0	0	0	
OTHER SUPPLIES AND SERVICES	3,166	(6,926)	over	(6,951)	over	(8,594)	over	3,157	9,863	(6,706)	over
CATERING - OUTWITH CONTRACT	6	3	under	3	under	4	under	4	0	4	under
OUTSOURCED MAIL	134	(9)	over	(12)	over	2	under	80	83	(3)	over
FREE SCHOOL MEALS - COVID 19	0	(68)	over	(56)	over	(58)	over	0	65	(65)	over
SUPPLIES AND SERVICES	10,094	(7,313)	over	(7,250)	over	(10,079)	over	9,149	16,286	(7,137)	over
TRANSPORT AND PLANT											
POOL CAR CHARGES - RENTAL	23	(7)	over	(4)	over	(5)	over	16	18	(2)	over
POOL CAR CHARGES - FUEL	5	2	under	3	under	4	under	4	0	4	under
FLEET SERVICE CHARGES - VEHICLE MAINTENANCE	2	(1)	over	(1)	over	0		1	1	0	
FLEET SERVICE CHARGES - LEASING	5	2	under	2	under	3	under	4	0	4	under
FLEET SERVICE CHARGES - HIRED VEHICLES	0	(2)	over	(2)	over	(3)	over	0	3	(3)	over
FLEET SERVICE CHARGES - ROAD FUND LICENCES/MOT	1	0		0		0		0	0	0	
FLEET SERVICE CHARGES - FUEL	2	(1)	over	(1)	over	1	under	2	1	1	under
FLEET SERVICE CHARGES - DRIVERS	36	4	under	4	under	(5)	over	34	34	0	
HIRE OF EXTERNAL VEHICLES	0	0		0		0		0	1	(1)	over
TRANSPORT AND PLANT	74	(3)	over	1	under	(5)	over	61	58	3	under

Finance & Corporate Resources - Total	REVISED ANNUAL BUDGET SLC 21/22 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 2021/2022											
ADMINISTRATION											
PRINTING AND STATIONERY	562	35	under	47	under	109	under	350	304	46	under
TELEPHONES	1,333	20	under	137	under	(96)	over	1,261	1,246	15	under
MOBILE PHONES	312	(7)	over	(98)	over	(128)	over	303	475	(172)	over
ADVERTISING - RECRUITMENT	18	(11)	over	(11)	over	(26)	over	18	37	(19)	over
ADVERTISING - OTHER	139	30	under	30	under	24	under	72	65	7	under
POSTAGES/COURIERS	762	(32)	over	(20)	over	35	under	459	525	(66)	over
SMS MESSAGING	0	(1)	over	(3)	over	(3)	over	0	3	(3)	over
MEMBERSHIP FEES/SUBSCRIPTIONS	216	(3)	over	0		(2)	over	206	216	(10)	over
INSURANCE	139	0		0		(12)	over	139	140	(1)	over
MEDICAL COSTS	95	(1)	over	(11)	over	(82)	over	90	129	(39)	over
LEGAL EXPENSES	218	29	under	17	under	35	under	149	134	15	under
PETTY OUTLAYS	0	0		0		0		0	0	0	
HOSPITALITY / CIVIC RECOGNITION	30	13	under	17	under	18	under	21	2	19	under
GIRO BANK AGENCY FEES	2	1	under	1	under	1	under	1	0	1	under
PAYPOINT AGENCY FEES	101	8	under	7	under	15	under	72	55	17	under
INTERNET AGENCY FEES	0	(2)	over	(2)	over	(2)	over	0	2	(2)	over
SECURITY UPLIFT FEES	6	(1)	over	2	under	(7)	over	4	2	2	under
OTHER ADMIN COSTS	2,944	10	under	(650)	over	(3,286)	over	2,850	2,844	6	under
MEMBERS ALLOWANCES	1,607	6	under	10	under	59	under	1,225	1,224	1	under
CONFERENCES - MEMBERS (incl associated costs)	9	3	under	4	under	4	under	6	2	4	under
CONFERENCES - OFFICIALS (incl associated costs)	9	0		2	under	3	under	6	3	3	under
TRAINING	835	16	under	(9)	over	(201)	over	576	583	(7)	over
VOLUNTEERS' EXPENSES	0	(1)	over	(2)	over	(2)	over	0	3	(3)	over
INTERNAL SUPPORT SERVICES ALLOCATION	42	0		0		26	under	0	18	(18)	over
ADMINISTRATION	9,379	112	under	(532)	over	(3,518)	over	7,808	8,012	(204)	over
PAYMENT TO OTHER BODIES											
MANAGEMENT AND TECHNOLOGY TRAINING GRANT	0	(3)	over	(3)	over	(3)	over	0	3	(3)	over
YOUTH EMPLOYMENT TRAINING INITIATIVE	0	0		0		0		0	2	(2)	over
GRANTS TO VOLUNTARY ORGANISATIONS	678	22	under	63	under	140	under	319	319	0	
PAYMENTS TO OTHER BODIES	10,442	(419)	over	(378)	over	(4,512)	over	9,117	9,476	(359)	over
EXTERNAL AUDIT FEES	516	0		(3)	over	41	under	516	520	(4)	over
BUSINESS GRANTS - COVID 19	3,516	0		0		(2,934)	over	2,975	2,975	0	
PRIVATE INDIVIDUALS - GENERAL	8	4	under	(96)	over	(95)	over	6	100	(94)	over
PAYMENT TO OTHER BODIES	15,160	(396)	over	(417)	over	(7,363)	over	12,933	13,395	(462)	over
PAYMENT TO CONTRACTORS											
PAYMENT TO PRIVATE CONTRACTOR	40	(15)	over	(15)	over	(15)	over	40	56	(16)	over
PAYMENT TO EXTERNAL CONSULTANTS / PROFESSIONAL SERVICES	205	(1)	over	4	under	206	under	198	227	(29)	over
PAYMENT TO CONTRACTORS	245	(16)	over	(11)	over	191	under	238	283	(45)	over

Finance & Corporate Resources - Total	REVISED ANNUAL BUDGET SLC 21/22 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 2021/2022											
TRANSFER PAYMENTS											
RENT ALLOWANCE	27,581	1,118	under	1,416	under	1,154	under	19,927	18,289	1,638	under
RENT REBATES	40,500	(373)	over	641	under	(1,606)	over	28,227	28,846	(619)	over
TRANSFER PAYMENTS	68,081	745	under	2,057	under	(452)	over	48,154	47,135	1,019	under
FINANCING CHARGES											
LEASING CHARGES - OPERATIONAL	31	0		0		1	under	24	31	(7)	over
I.T. EQUIPMENT LEASING-CONTRACT	940	(208)	over	(261)	over	498	under	683	767	(84)	over
FINANCING CHARGES	971	(208)	over	(261)	over	499	under	707	798	(91)	over
TOTAL EXPENDITURE	141,628	(7,363)	over	(6,408)	over	(22,736)	over	106,597	113,162	(6,565)	over
INCOME											
NON RELEVANT GOVERNMENT GRANT	(10,359)	0		0		4,377	over rec	(9,818)	(9,818)	0	
STATUTORY ADDITIONS - COST OF COLLECTION	(740)	(7)	under rec	(10)	under rec	0		(527)	(416)	(111)	under rec
RENT REBATES SUBSIDY	(37,091)	545	over rec	(405)	under rec	1,567	over rec	(28,453)	(27,985)	(468)	under rec
RENT ALLOWANCE SUBSIDY	(27,067)	(1,061)	under rec	(1,392)	under rec	(390)	under rec	(20,293)	(18,696)	(1,597)	under rec
DWP SUBSIDY	(1,138)	(63)	under rec	(74)	under rec	89	over rec	(854)	(865)	11	over rec
DHP	0	0		0		1,453	over rec	0	(1,038)	1,038	over rec
CONTRIBUTIONS FROM DEVELOPMENT AGENCIES	(120)	24	over rec	15	over rec	15	over rec	(83)	(91)	8	over rec
CONTRIBUTIONS FROM OTHER BODIES	(1,884)	314	over rec	415	over rec	66	over rec	(653)	(684)	31	over rec
LOTTERY GRANTS	0	4	over rec	4	over rec	4	over rec	0	(4)	4	over rec
ESF GRANT	(743)	57	over rec	57	over rec	(2,520)	under rec	(41)	(118)	77	over rec
SALES - GENERAL	(90)	(40)	under rec	(47)	under rec	(54)	under rec	(62)	(1)	(61)	under rec
SALES - DEPARTMENTS OF THE AUTHORITY	(32)	(9)	under rec	(11)	under rec	(7)	under rec	(22)	(13)	(9)	under rec
FEES AND CHARGES - GENERAL	(4,304)	(61)	under rec	(58)	under rec	(417)	under rec	(2,377)	(2,309)	(68)	under rec
CHARGES TO HEALTH BOARDS	(38)	0		0		(38)	under rec	(38)	0	(38)	under rec
FEES AND CHARGES - OTHER BODIES	(246)	(31)	under rec	(19)	under rec	(10)	under rec	(153)	(136)	(17)	under rec
FEES AND CHARGES - DEPARTMENTS OF THE AUTHORITY	(2,810)	(178)	under rec	(196)	under rec	(324)	under rec	(1,929)	(1,592)	(337)	under rec
RENTAL INCOME	(1)	(1)	under rec	(1)	under rec	(1)	under rec	(1)	0	(1)	under rec
HOME LOANS REPAYMENTS	(17)	0		0		22	over rec	0	10	(10)	under rec
BIRTH REGISTRATION	(36)	(14)	under rec	(16)	under rec	(18)	under rec	(25)	(5)	(20)	under rec
DEATH REGISTRATION	(71)	(14)	under rec	(15)	under rec	(17)	under rec	(49)	(31)	(18)	under rec
MARRIAGE STATUTORY FEES	(98)	(1)	under rec	(3)	under rec	(8)	under rec	(68)	(56)	(12)	under rec
EXTRACT ISSUE	(96)	9	over rec	9	over rec	10	over rec	(67)	(75)	8	over rec
MARRIAGES	(75)	(6)	under rec	(10)	under rec	(12)	under rec	(52)	(37)	(15)	under rec
CITIZENSHIP CEREMONIES	(10)	1	over rec	2	over rec	1	over rec	(7)	(8)	1	over rec
NATIONAL CHECKING SERVICE	(38)	(33)	under rec	(38)	under rec	(44)	under rec	(26)	0	(26)	under rec
OTHER INCOME	(8,588)	43	over rec	102	over rec	(736)	under rec	(5,475)	(5,596)	121	over rec
REALLOCATION OF CENTRAL SUPPORT COSTS	(6,493)	0		0		0		0	0	0	
REALLOCATION OF SUPPORT COSTS	(180)	0		0		0		0	0	0	
INCOME	(102,365)	(522)	under rec	(1,691)	under rec	3,008	over rec	(71,073)	(69,564)	(1,509)	under rec
NET EXPENDITURE	39,263	(7,885)	over	(8,099)	over	(19,728)	over	35,524	43,598	(8,074)	over

Revenue Budget Monitoring Statement

Period Ended 31 December 2021 (No.10)

Housing and Technical Resources

Service Departments :-

Housing Services

Property Services

COVID-19

Position before Transfers to Reserves

Transfers to Reserves as at 31/12/21

Position After Transfers to Reserves at 31/12/21

Annual Budget	Forecast for Year BEFORE Transfers	Annual Forecast Variance BEFORE Transfers	Annual Forecast Variance AFTER Transfers	Budget Proportion to 31/12/21	Actual to Period 10 to 31/12/21 BEFORE Transfers	Variance to 31/12/21 BEFORE Transfers
£m	£m	£m	£m	£m	£m	£m
8.486	8.532	(0.046)	(0.046)	5.753	5.789	(0.036) over
7.681	7.346	0.335	0.046	7.144	7.108	0.036 under
0.462	1.480	(1.018)	(1.018)	0.250	0.894	(0.644) over
16.629	17.358	(0.729)	(1.018)	13.147	13.791	(0.644) over
				0.000	0.000	0.000
				13.147	13.791	(0.644) over

Housing and Technical Resources (excl HRA) Variance Analysis 2021/22 (Period 10)

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Employee Costs	263k under	APT&C Basic / Overtime / Superannuation / National Insurance - 907k under	Property Services - 959k under	The variance relates to vacancies which are actively being recruited or being held whilst service requirements are determined.
		Manual Basic / Overtime / Superannuation / National Insurance - (656k) over	Property Services - (631k) over	The variance reflects the current level of trade operatives and overtime required to meet service demands.
Property Costs	(1,057k) over	Rent - (139k) over	COVID-19 - (110k) over	The overspend relates to the cost for additional temporary accommodation to meet increased demand as a result of COVID-19.
		Service Charges - (614k) over	Property Services (344k) over COVID-19 - (270k) over	The overspend relates to expenditure on Shopping Centres within the Estates portfolio.
		Security Costs - 125k under	Property Services - 107k under	The level of security required varies depending on the current workload demands and timing of capital and revenue works.

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Property Costs (cont)		Housing - Rent W/O Unlet Periods - (229k) over	COVID-19 - (196k) over	The overspend relates to the cost for additional temporary accommodation to meet increased demand as a result of COVID-19.
		<u>Rent W/o Bad Periods - (153k) over</u>	<u>COVID-19 - (115k) over</u>	The overspend relates to the cost for additional temporary accommodation to meet increased demand as a result of COVID-19.
		<u>Fixtures and Fittings - (214k) over</u>	<u>Housing Services - (214k) over</u>	The overspend reflects the current demand for the various elements of Furnishing assistance for temporary accommodation.
		Refuse Uplifts - 233k under	Property Services - 233k 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.

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Supplies and Services	1,565k under	Materials - 1,525k under	Property Services - 1,525k under	Expenditure on materials varies depending on the current workload demands and timing of works on a wide variety of capital and revenue works. These are currently lower overall through reduced work levels due to Covid-19 however, this is partially offset by increasing individual unit prices on certain materials.
Transport and Plant	265k under	Fleet Services Charges (All lines) - 95k under Hire of Plant / Scaffolding / Skips - 210k under	Property Services - 72k under Property Services - 210k under	The underspend is mainly due to a reduction in fuel consumption as a result of lockdown restrictions on operatives' travel. Expenditure on hires varies depending on the current workload demands and timing of works on a wide variety of capital and revenue works. These were lower due to COVID-19 lockdown.

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Payments to Contractors	3,643k under	Payments to Private Contractors - 3,901k under Payments to External Consultants - (258k) over	Property Services - 3,815k under Property Services - (258k) over	Expenditure on contractor payments varies depending on the current workload demands and timing of works on a wide variety of capital and revenue works. These are lower due to COVID-19. This overspend reflects the requirement to purchase external professional services within the Projects team, to meet current service demands.
Income	(5,310k) under recovered	House Rents - 330k over recovered Recovery from Capital - (5,665k) under recovered	COVID-19 - 326k over recovered Property Services - (5,665k) under recovered	The over recovery relates to income for the provision of additional temporary accommodation as a result of COVID-19. This partially offsets additional expenditure above. The level of income recovered varies depending on the current workload and the timing of a wide variety of major capital projects and is offset by a reduction in expenditure. These are lower due to COVID-19. The income to date includes a recharge to the HRA and capital for fixed costs of the Project Services.

* The underlined variances represent new variances since the last report

South Lanarkshire Council

Housing & Technical Resources - Total

Expenditure / Income Variance Trends 2020/21

	REVISED ANNUAL BUDGET 2021/22	PERIOD 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	14,678	441	under	510	under	576	under	10,731	10,071	660	under
APT & C OVERTIME	186	(30)	over	(42)	over	(52)	over	135	183	(48)	over
APT & C SUPERANNUATION	2,812	116	under	133	under	154	under	2,055	1,877	178	under
APT & C NIC	1,540	82	under	92	under	103	under	1,127	1,010	117	under
MANUAL BASIC	17,537	(102)	over	(138)	over	(147)	over	12,835	13,031	(196)	over
MANUAL OVERTIME	545	(289)	over	(324)	over	(361)	over	398	792	(394)	over
MANUAL SUPERANNUATION	3,376	(2)	over	(5)	over	(4)	over	2,470	2,481	(11)	over
MANUAL NIC	1,768	(41)	over	(46)	over	(49)	over	1,293	1,348	(55)	over
TRAVEL AND SUBSISTANCE	42	8	under	12	under	13	under	28	15	13	under
OTHER EMPLOYEE COSTS	(27)	9	under	12	under	12	under	(20)	(35)	15	under
PENSION INCREASES	602	1	under	0	-	(1)	over	441	446	(5)	over
ADDITIONAL PENSION COSTS	13	(6)	over	(6)	over	(6)	over	0	11	(11)	over
EMPLOYEE COSTS	43,072	187	under	198	under	238	under	31,493	31,230	263	under

South Lanarkshire Council

Housing & Technical Resources - Total

Expenditure / Income Variance Trends 2020/21

	REVISED ANNUAL BUDGET 2021/22	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	2,126	(34)	over	(34)	over	(34)	over	2,079	2,126	(47)	over
SCOTTISH WATER - UNMETERED CHARGES	12	(3)	over	(5)	over	(8)	over	8	17	(9)	over
SCOTTISH WATER - METERED CHARGES	243	2	under	5	under	12	under	150	137	13	under
RENT	1,258	(117)	over	(118)	over	(125)	over	1,061	1,200	(139)	over
SERVICE CHARGE	159	(268)	over	(266)	over	(281)	over	107	721	(614)	over
FACTORING CHARGES	9	2	under	2	under	2	under	3	0	3	under
OTHER ACCOMMODATION COSTS	2,296	(7)	over	(8)	over	(24)	over	1,452	1,489	(37)	over
BED AND BREAKFAST	27	14	under	15	under	17	under	20	1	19	under
PROPERTY INSURANCE	295	0	-	0	-	5	under	92	87	5	under
SECURITY COSTS	325	114	under	120	under	132	under	173	48	125	under
GROUND MAINTENANCE	52	46	under	44	under	(7)	over	0	7	(7)	over
GROUNDS MAINTENANCE ADDITIONAL WORKS	10	2	under	1	under	2	under	7	6	1	under
REPAIRS & MAINTENANCE - INTERNAL CONTRACTOR	2,642	(21)	over	(18)	over	(9)	over	1,740	1,766	(26)	over
LIFE CYCLE MAINTENANCE	3,558	0	-	0	-	1	under	3,712	3,674	38	under
REPAIRS & MAINTENANCE - EXTERNAL CONTRACTOR	381	16	under	(2)	over	(13)	over	151	156	(5)	over
ADAPTIONS - INTERNAL CONTRACTORS	0	0	-	0	-	0	-	0	0	0	-
HOUSING - RENT FREE ACCOMMODATION	0	(1)	over	(1)	over	(1)	over	0	2	(2)	over
HOUSING - RENT W/O UNLET PERIODS	691	(205)	over	(214)	over	(205)	over	455	684	(229)	over
HOUSING - RENT W/O BAD PERIODS	839	(39)	over	(54)	over	(123)	over	88	241	(153)	over
ELECTRICITY - CONTRACT	993	0	-	(31)	over	(29)	over	482	472	10	under
ELECTRICITY - NON CONTRACT	34	9	under	8	under	11	under	21	5	16	under
GAS	236	7	under	8	under	11	under	141	139	2	under
HEATING OIL	12	3	under	3	under	2	under	9	6	3	under
FIXTURE & FITTINGS	920	(21)	over	(21)	over	(26)	over	576	790	(214)	over
JANITOR SERVICE	164	6	under	6	under	12	under	164	152	12	under
CLEANING CONTRACT	355	(24)	over	(40)	over	(42)	over	311	353	(42)	over
CLEANING OUTWITH CONTRACT	0	0	-	0	-	0	-	0	0	0	-
CLEANING MATERIALS	10	3	under	4	under	5	under	7	3	4	under
WINDOW CLEANING	1	(1)	over	(1)	over	0	-	2	2	0	-
PEST CONTROL	6	2	under	1	under	0	-	4	4	0	-
REFUSE UPLIFT	404	136	under	210	under	230	under	263	30	233	under
REMOVAL & STORAGE COSTS	68	(9)	over	(14)	over	(11)	over	61	72	(11)	over
OTHER PROPERTY COSTS	522	10	under	10	under	20	under	473	447	26	under
OFFICE ACCOM-FACILITIES MANAGEMENT	1,113	(19)	over	(19)	over	(24)	over	835	859	(24)	over
ACCOMMODATION RECHARGE TO USERS	33	(7)	over	(8)	over	(8)	over	23	31	(8)	over
PROPERTY COSTS	19,794	(404)	over	(417)	over	(508)	over	14,670	15,727	(1,057)	over

South Lanarkshire Council

Housing & Technical Resources - Total

Expenditure / Income Variance Trends 2020/21

	REVISED ANNUAL BUDGET 2021/22	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	482	48	under	23	under	17	under	243	222	21	under
COMPUTER EQUIPMENT MAINTENANCE	6	3	under	1	under	1	under	5	4	1	under
I.T. EQUIPMENT MAINT-CONTRACT	222	48	under	18	under	5	under	35	38	(3)	over
EQUIPMENT, APPARATUS AND TOOLS	46	22	under	25	under	24	under	30	6	24	under
ADAPTATIONS FOR CLIENTS	499	(1)	over	(1)	over	(2)	over	355	353	2	under
FURNITURE - OFFICE	0	(2)	over	(2)	over	(2)	over	0	2	(2)	over
FURNITURE - GENERAL	0	(8)	over	(10)	over	(12)	over	0	12	(12)	over
MATERIALS	12,823	2,033	under	2,137	under	2,327	under	8,561	7,036	1,525	under
AUDIO VISUAL	10	0	-	2	under	0	-	0	0	0	-
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	1	0	-	0	-	(1)	over	0	1	(1)	over
PROTECTIVE CLOTHING & UNIFORMS	43	3	under	4	under	7	under	30	25	5	under
OTHER SUPPLIES AND SERVICES	78	14	under	13	under	14	under	56	45	11	under
HEALTH AND SAFETY	2	(2)	over	(2)	over	(2)	over	1	2	(1)	over
CATERING - CONTRACT	1	(3)	over	(3)	over	(3)	over	0	3	(3)	over
OUTSOURCED MAIL	0	(2)	over	(3)	over	(4)	over	0	4	(4)	over
DELIVERY CHARGE	0	(1)	over	(1)	over	(1)	over	0	1	(1)	over
BULK BUYING DISCOUNT	0	0	-	0	-	1	under	0	(1)	1	under
SUPPLIES AND SERVICES	14,216	2,153	under	2,202	under	2,370	under	9,319	7,754	1,565	under

South Lanarkshire Council

Housing & Technical Resources - Total

Expenditure / Income Variance Trends 2020/21

	REVISED ANNUAL BUDGET 2021/22	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 PLANT	125	(16)	over	9	under	8	under	117	109	8	under
FLEET SERVICES - FUEL	0	0	-	(1)	over	(1)	over	0	1	(1)	over
POOL CAR RECHARGE - RENTAL CHARGE	100	(12)	over	(14)	over	(25)	over	99	122	(23)	over
POOL CAR RECHARGE - FUEL	26	25	under	26	under	26	under	26	1	25	under
POOL CAR RECHARGE - ADDITIONAL CHARGES	1	1	under	1	under	1	under	1	0	1	under
OTHER TRANSPORT COSTS	0	(3)	over	(3)	over	(3)	over	0	3	(3)	over
TRANSPORT INSURANCE	44	23	under	0	-	(5)	over	30	79	(49)	over
LICENCES	0	0	-	(2)	over	(2)	over	0	2	(2)	over
PLANT SERVICES	7	3	under	4	under	4	under	5	0	5	under
FLEET SERVICE CHARGES VEHICLE MAINTENANCE	328	(15)	over	(15)	over	(16)	over	220	261	(41)	over
FLEET SERVICE CHARGES UNSCHEDULED LABOUR	1	0	-	0	-	0	-	1	1	0	-
FLEET SERVICE CHARGES PLANT MAINTENANCE	7	(1)	over	(1)	over	(2)	over	5	7	(2)	over
FLEET SERVICE CHARGES ASSET MODIFICATIONS	15	2	under	2	under	4	under	10	6	4	under
FLEET SERVICE CHARGES LEASING	1,397	4	under	(8)	over	(11)	over	498	445	53	under
FLEET SERVICE CHARGES HIRED VEHICLES	201	(3)	over	(3)	over	41	under	92	51	41	under
FLEET SERVICE CHARGES CONTRACT HIRE	48	31	under	28	under	21	under	23	0	23	under
FLEET SERVICE CHARGES ROAD FUND LICENCES/MOT	116	5	under	(33)	over	(47)	over	77	128	(51)	over
FLEET SERVICE CHARGES FUEL	798	99	under	101	under	108	under	536	468	68	under
HIRE OF EXTERNAL VEHICLES	0	(1)	over	(1)	over	(1)	over	0	1	(1)	over
HIRE OF EXTERNAL PLANT	257	81	under	81	under	95	under	172	89	83	under
HIRE OF SCAFFOLDING	1,077	244	under	265	under	318	under	720	404	316	under
HIRE OF SKIPS	33	(90)	over	(174)	over	(178)	over	22	211	(189)	over
TAXI CHARGES - CONTRACTED	0	2	under	3	under	2	under	4	4	0	-
TRANSPORT AND PLANT	4,581	379	under	265	under	337	under	2,658	2,393	265	under
ADMINISTRATION											
PRINTING AND STATIONERY	83	9	under	12	under	8	under	62	51	11	under
TELEPHONES	94	(8)	over	(3)	over	(1)	over	83	63	20	under
MOBILE PHONES	42	(19)	over	(19)	over	(25)	over	34	57	(23)	over
ADVERTISING - OF COUNCIL SERVICE AVAILABILITY	7	0	-	0	-	0	-	0	0	0	-
ADVERTISING - OTHER	6	3	under	3	under	3	under	3	0	3	under
POSTAGES/COURIERS	21	(7)	over	(10)	over	(11)	over	14	29	(15)	over
MEMBERSHIP FEES/SUBSCRIPTIONS	8	0	-	(1)	over	(2)	over	9	16	(7)	over
INSURANCE	194	12	under	0	-	(13)	over	160	172	(12)	over
MEDICAL COSTS	19	11	under	11	under	(8)	over	13	24	(11)	over
LEGAL EXPENSES	16	(15)	over	(17)	over	(17)	over	4	25	(21)	over
PETTY OUTLAYS	11	(14)	over	(13)	over	(14)	over	9	22	(13)	over
HOSPITALITY / CIVIC RECOGNITION	4	0	-	0	-	0	-	1	0	1	under
OTHER ADMIN COSTS	13	5	under	4	under	4	under	9	3	6	under
TRAINING	0	0	-	0	-	(3)	over	0	3	(3)	over
INTERNAL SUPPORT SERVICES ALLOCATION	457	0	-	0	-	0	-	292	292	0	-
CENTRAL ADMINISTRATION	2,749	0	-	0	-	0	-	1,838	1,838	0	-
ADMINISTRATION	3,724	(23)	over	(33)	over	(79)	over	2,531	2,595	(64)	over

South Lanarkshire Council

Housing & Technical Resources - Total

Expenditure / Income Variance Trends 2020/21

	REVISED ANNUAL BUDGET 2021/22	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	2,678	(12)	over	(10)	over	(2)	over	1,846	1,816	30	under
PAYMENTS TO OTHER BODIES	905	(246)	over	(241)	over	(292)	over	888	889	(1)	over
SUPPORTING PEOPLE INTERNAL PROVIDER	1,201	0	-	0	-	0	-	982	982	0	-
SUPPORTING PEOPLE EXTERNAL PROVIDER	595	14	under	14	under	12	under	438	422	16	under
HOUSING ADMINISTRATION	1,170	0	-	0	-	0	-	900	900	0	-
ASSISTANCE TO HOME OWNERS	1,860	1	under	(6)	over	61	under	832	785	47	under
PRIVATE INDIVIDUALS - GENERAL	612	0	-	0	-	(1)	over	250	288	(38)	over
PAYMENT TO OTHER BODIES	9,021	(243)	over	(243)	over	(222)	over	6,136	6,082	54	under
PAYMENT TO CONTRACTORS											
PAYMENT TO TRADING SERVICES CONTRACTOR	0	(3)	over	0	-	0	-	0	0	0	-
PAYMENT TO PRIVATE CONTRACTOR	18,254	4,753	under	5,267	under	5,771	under	11,083	7,182	3,901	under
PAYMENT TO EXTERNAL CONSULTANTS	231	(198)	over	(213)	over	(205)	over	150	408	(258)	over
PAYMENT TO CONTRACTORS	18,485	4,552	under	5,054	under	5,566	under	11,233	7,590	3,643	under
FINANCING CHARGES											
I.T. EQUIPMENT LEASING-CONTRACT	153	(15)	over	0	-	5	under	133	137	(4)	over
INTEREST ON REVENUE BALANCES	2	1	under	1	under	1	under	1	0	1	under
FINANCING CHARGES	155	(14)	over	1	under	6	under	134	137	(3)	over
TOTAL EXPENDITURE	113,048	6,587	under	7,027	under	7,708	under	78,174	73,508	4,666	under
INCOME											
CONTRIBUTIONS FROM OTHER BODIES	(436)	8	over rec	9	over rec	13	over rec	(326)	(326)	0	-
SALES - DEPARTMENTS OF THE AUTHORITY	(460)	0	-	0	-	0	-	(354)	(354)	0	-
FEES AND CHARGES - GENERAL	(580)	(34)	under rec	(46)	under rec	(46)	under rec	(249)	(285)	36	over rec
FEES AND CHARGES - DEPARTMENTS OF THE A	(50)	0	-	0	-	0	-	0	0	0	-
RENTAL INCOME	(4,940)	(1)	under rec	(5)	under rec	(143)	under rec	(2,948)	(2,973)	25	over rec
HOUSE RENTS	(5,187)	313	over rec	344	over rec	337	over rec	(3,742)	(4,072)	330	over rec
OTHER INCOME	(3,315)	10	over rec	7	over rec	7	over rec	(1,765)	(1,747)	(18)	under rec
REALLOCATION OF CENTRAL SUPPORT COSTS	(876)	0	-	0	-	0	-	0	0	0	-
REALLOCATION OF SUPPORT COSTS	(2,222)	(15)	under rec	(2)	under rec	(19)	under rec	(1,091)	(1,073)	(18)	under rec
RECOVERY FROM CAPITAL	(40,594)	(7,080)	under rec	(7,933)	under rec	(8,712)	under rec	(29,311)	(23,646)	(5,665)	under rec
TRADING SERVICES RECHARGES	(37,660)	(40)	under rec	340	over rec	376	over rec	(25,175)	(25,175)	0	-
MANUAL TRADING SERVICES RECHARGES	(99)	0	-	0	-	0	-	(66)	(66)	0	-
INCOME	(96,419)	(6,839)	under rec	(7,286)	under rec	(8,187)	under rec	(65,027)	(59,717)	(5,310)	under rec
NET EXPENDITURE	16,629	(252)	over	(259)	over	(479)	over	13,147	13,791	(644)	over

Housing and Technical Resources - HRA Variance Analysis 2021/22 (Period 10)

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Employee Costs	359k under	APT&C Basic / Overtime / Superannuation / National Insurance 342k under	HRA	The variance relates to vacancies, which are being actively recruited or being held whilst service requirements are determined.
Property Costs	(430k) over	<u>Grounds Maintenance - (252k) over</u>	HRA	<p>The overspend reflects the increased demand for special uplifts / special requests this year.</p> <p>The balance is made up of a number of small variances across the Service.</p>
Income	(40k) under recovered	Year End Transfer to the Balance Sheet - (51k) under recovered	HRA	The budget assumes a level of transfer to reserves, however, due to the current underspend across the service the level of transfer is higher than anticipated.

South Lanarkshire Council

Housing & Technical Resources - HRA

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	10,811	137	under	155	under	171	under	7,912	7,646	266	under
APT & C OVERTIME	79	(6)	over	(7)	over	1	under	58	62	(4)	over
APT & C SUPERANNUATION	1,919	1	under	1	under	(1)	over	1,404	1,398	6	under
APT & C NIC	1,023	52	under	58	under	63	under	748	674	74	under
TRAVEL AND SUBSISTANCE	39	18	under	20	under	22	under	29	4	25	under
OTHER EMPLOYEE COSTS	0	(1)	over	(1)	over	(1)	over	0	1	(1)	over
PENSION INCREASES	219	2	under	1	under	(1)	over	160	162	(2)	over
ADDITIONAL PENSION COSTS	0	0	-	0	-	(5)	over	0	5	(5)	over
EMPLOYEE COSTS	14,090	203	under	227	under	249	under	10,311	9,952	359	under

South Lanarkshire Council

Housing & Technical Resources - HRA

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	77	0	-	0	-	3	under	58	35	23	under
SCOTTISH WATER - UNMETERED CHARGES	4	(1)	over	(2)	over	(2)	over	3	5	(2)	over
SCOTTISH WATER - METERED CHARGES	8	1	under	0	-	0	-	5	7	(2)	over
RENT	6	6	under	6	under	6	under	6	0	6	under
SERVICE CHARGE	65	(3)	over	(3)	over	(3)	over	0	3	(3)	over
OTHER ACCOMMODATION COSTS	31	0	-	0	-	0	-	0	0	0	-
BED AND BREAKFAST	0	(1)	over	(1)	over	(1)	over	0	4	(4)	over
PROPERTY INSURANCE	923	0	-	0	-	0	-	923	923	0	-
SECURITY COSTS	55	(2)	over	(2)	over	(2)	over	0	2	(2)	over
GROUND MAINTENANCE	4,257	0	-	0	-	(46)	over	3,935	4,187	(252)	over
GROUNDS MAINTENANCE ADDITIONAL WORKS	0	(7)	over	(7)	over	(7)	over	0	0	0	-
REPAIRS & MAINTENANCE - INTERNAL CONTRACTOR	30,335	0	-	0	-	0	-	25,992	25,992	0	-
REPAIRS & MAINTENANCE - INTERNAL CONTRACTORS	0	0	-	0	-	(5)	over	0	5	(5)	over
REPAIRS & MAINTENANCE - EXTERNAL CONTRACTOR	877	0	-	(1)	over	(44)	over	598	643	(45)	over
HOUSING - RENT FREE ACCOMMODATION	155	(32)	over	(30)	over	(30)	over	110	148	(38)	over
SOLID FUEL HEATING MAINTENANCE	0	(1)	over	(2)	over	(2)	over	0	2	(2)	over
HOUSING - RENT W/O UNLET PERIODS	2,293	17	under	11	under	11	under	1,323	1,312	11	under
HOUSING - RENT W/O BAD PERIODS	4,822	0	-	0	-	0	-	508	508	0	-
ASBESTOS	139	0	-	0	-	0	-	131	131	0	-
FIXED ELECTRICAL	0	(1)	over	(1)	over	(1)	over	0	1	(1)	over
EPC	0	(1)	over	(2)	over	(2)	over	0	2	(2)	over
ELECTRICITY - CONTRACT	917	0	-	0	-	0	-	394	423	(29)	over
ELECTRICITY - NON CONTRACT	0	(1)	over	(2)	over	(2)	over	0	2	(2)	over
GAS	301	0	-	0	-	5	under	165	157	8	under
HEATING OIL	54	8	under	0	-	1	under	22	19	3	under
SOLID FUEL	4	1	under	1	under	1	under	2	1	1	under
FIXTURE & FITTINGS	58	(1)	over	(10)	over	(17)	over	57	96	(39)	over
JANITOR SERVICE	29	(1)	over	(1)	over	(1)	over	29	30	(1)	over
CLEANING CONTRACT	418	(24)	over	(30)	over	(32)	over	418	450	(32)	over
CLEANING MATERIALS	28	0	-	10	under	6	under	28	22	6	under
HEALTH & HYGIENE MATERIALS	0	(1)	over	(1)	over	(1)	over	0	1	(1)	over
WINDOW CLEANING	16	0	-	1	under	1	under	11	10	1	under
PEST CONTROL	122	0	-	0	-	(8)	over	122	136	(14)	over
REFUSE UPLIFT	4	2	under	0	-	(2)	over	3	5	(2)	over
REMOVAL & STORAGE COSTS	14	(6)	over	(6)	over	(5)	over	10	16	(6)	over
OTHER PROPERTY COSTS	49	0	-	(8)	over	(6)	over	36	41	(5)	over
PROPERTY COSTS	46,061	(48)	over	(80)	over	(185)	over	34,889	35,319	(430)	over

South Lanarkshire Council

Housing & Technical Resources - HRA

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	566	0	-	0	-	0	-	286	264	22	under
COMPUTER EQUIPMENT RENTAL	0	(5)	over	(5)	over	(5)	over	0	5	(5)	over
COMPUTER EQUIPMENT MAINTENANCE	0	0	-	(1)	over	(1)	over	0	1	(1)	over
I.T. EQUIPMENT MAINT-CONTRACT	209	0	-	0	-	0	-	94	91	3	under
EQUIPMENT, APPARATUS AND TOOLS	13	3	under	3	under	4	under	10	5	5	under
SUPPLIES FOR CLIENTS	0	(1)	over	(1)	over	(1)	over	0	1	(1)	over
FURNITURE - OFFICE	10	2	under	2	under	0	-	7	6	1	under
FURNITURE - GENERAL	0	(1)	over	(1)	over	(1)	over	0	1	(1)	over
MATERIALS, APPARATUS AND EQUIPMENT	0	(1)	over	(1)	over	(1)	over	0	1	(1)	over
FOODSTUFFS - GENERAL	6	(2)	over	0	-	(1)	over	4	5	(1)	over
PROTECTIVE CLOTHING & UNIFORMS	12	3	under	4	under	3	under	9	6	3	under
LAUNDRY COSTS	16	5	under	6	under	6	under	12	4	8	under
OTHER SUPPLIES AND SERVICES	32	(8)	over	(6)	over	7	under	24	15	9	under
HEALTH AND SAFETY	15	8	under	6	under	10	under	11	0	11	under
CATERING - OUTWITH CONTRACT	0	(6)	over	(1)	over	(1)	over	0	1	(1)	over
SUPPLIES AND SERVICES	879	(3)	over	5	under	19	under	457	406	51	under
TRANSPORT AND PLANT											
POOL CAR RECHARGE - RENTAL CHARGE	26	(14)	over	(14)	over	(14)	over	26	40	(14)	over
POOL CAR RECHARGE - FUEL	6	6	under	6	under	6	under	6	0	6	under
POOL CAR RECHARGE - ADDITIONAL CHARGES	1	1	under	1	under	1	under	1	0	1	under
FLEET SERVICE CHARGES VEHICLE MAINTENANCE	23	0	-	2	under	2	under	16	13	3	under
FLEET SERVICE CHARGES UNSCHEDULED LABOUR	1	0	-	0	-	0	-	0	0	0	-
FLEET SERVICE CHARGES ASSET MODIFICATIONS	0	(2)	over	(2)	over	(2)	over	0	2	(2)	over
FLEET SERVICE CHARGES LEASING	71	2	under	3	under	4	under	32	32	0	-
FLEET SERVICE CHARGES HIRED VEHICLES	34	0	-	2	under	5	under	8	0	8	under
FLEET SERVICE CHARGES ROAD FUND LICENCES/MOT	8	2	under	2	under	2	under	6	3	3	under
FLEET SERVICE CHARGES FUEL	21	3	under	5	under	4	under	20	10	10	under
STORAGE	4	2	under	2	under	3	under	3	0	3	under
TRANSPORT AND PLANT	195	0	-	7	under	11	under	118	100	18	under

South Lanarkshire Council

Housing & Technical Resources - HRA

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
ADMINISTRATION											
PRINTING AND STATIONERY	61	9	under	3	under	5	under	44	40	4	under
BULK PRINTING	53	3	under	7	under	11	under	36	21	15	under
TELEPHONES	84	(8)	over	(12)	over	(9)	over	58	63	(5)	over
MOBILE PHONES	27	(15)	over	(13)	over	(15)	over	18	35	(17)	over
ADVERTISING - OF COUNCIL SERVICE AVAILABILITY	1	0	-	0	-	0	-	0	0	0	-
ADVERTISING - OTHER	2	0	-	0	-	0	-	1	1	0	-
POSTAGES/COURIERS	132	2	under	(2)	over	(1)	over	96	90	6	under
SMS MESSAGING	0	(2)	over	(2)	over	(2)	over	0	2	(2)	over
MEMBERSHIP FEES/SUBSCRIPTIONS	38	3	under	(2)	over	(8)	over	28	38	(10)	over
MEDICAL COSTS	25	2	under	12	under	1	under	18	15	3	under
LEGAL EXPENSES	61	(1)	over	33	under	15	under	43	0	43	under
PETTY OUTLAYS	4	1	under	0	-	1	under	3	2	1	under
GIRO BANK AGENCY FEES	9	5	under	5	under	6	under	7	0	7	under
PAYPOINT AGENCY FEES	49	7	under	5	under	9	under	36	27	9	under
INTERNET AGENCY FEES	6	3	under	3	under	4	under	4	0	4	under
OTHER ADMIN COSTS	12	(8)	over	(9)	over	(7)	over	9	3	6	under
CONFERENCES - OFFICIALS	7	3	under	4	under	5	under	5	0	5	under
TRAINING	0	(3)	over	(3)	over	(3)	over	0	3	(3)	over
INTERNAL SUPPORT SERVICES ALLOCATION	5,074	0	-	0	-	0	-	0	0	0	-
ADMINISTRATION	5,645	1	under	29	under	12	under	406	340	66	under
PAYMENT TO OTHER BODIES											
OTHER COMMITTEES OF THE AUTHORITY	2,910	0	-	0	-	0	-	1,492	1,503	(11)	over
GRANTS TO VOLUNTARY ORGANISATIONS	3	0	-	0	-	0	-	0	0	0	-
PAYMENTS TO VOLUNTARY ORGANISATIONS	31	0	-	0	-	(4)	over	31	35	(4)	over
PAYMENTS TO OTHER BODIES	32	0	-	0	-	0	-	0	0	0	-
PRIVATE INDIVIDUALS - GENERAL	100	0	-	0	-	0	-	0	0	0	-
PAYMENT TO OTHER BODIES	3,076	0	-	0	-	(4)	over	1,523	1,538	(15)	over
PAYMENT TO CONTRACTORS											
PAYMENT TO LOCAL AUTHORITY CONTRACTOR	0	0	-	(15)	over	0	-	0	0	0	-
PAYMENT TO PRIVATE CONTRACTOR	80	0	-	0	-	1	under	57	73	(16)	over
PAYMENT TO EXTERNAL CONSULTANTS	20	0	-	0	-	0	-	18	0	18	under
PAYMENT TO CONTRACTORS	100	0	-	(15)	over	1	under	75	73	2	under

South Lanarkshire Council

Housing & Technical Resources - HRA

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
FINANCING CHARGES											
INTEREST-DEBT CHARGES	15,831	0	-	0	-	0	-	0	0	0	-
I.T. EQUIPMENT LEASING-CONTRACT	67	(8)	over	(8)	over	(10)	over	50	61	(11)	over
CFCR	19,637	0	-	0	-	0	-	19,637	19,637	0	-
INTEREST ON REVENUE BALANCES	(67)	0	-	0	-	0	-	0	0	0	-
FINANCING CHARGES	35,468	(8)	over	(8)	over	(10)	over	19,687	19,698	(11)	over
TOTAL EXPENDITURE	105,514	145	under	165	under	93	under	67,466	67,426	40	under
INCOME											
SALES - DEPARTMENTS OF THE AUTHORITY	(1,169)	0	-	0	-	0	-	(900)	(900)	0	-
FEES AND CHARGES - GENERAL	(2,663)	0	-	0	-	22	over rec	(2,512)	(2,512)	0	-
RENTAL INCOME	(460)	0	-	0	-	0	-	0	0	0	-
HOUSE RENTS	(96,988)	13	over rec	11	over rec	11	over rec	(55,955)	(55,966)	11	over rec
LOCK UP RENTS	(2,533)	0	-	0	-	0	-	(1,907)	(1,907)	0	-
INSURANCE RECOVERIES	(250)	0	-	0	-	37	over rec	(250)	(250)	0	-
OTHER INCOME	(1,705)	0	-	0	-	0	-	(1,128)	(1,128)	0	-
REALLOCATION OF SUPPORT COSTS	(717)	0	-	0	-	0	-	0	0	0	-
YEAR END T/FER TO BALANCE SHEET	971	(158)	under rec	(176)	under rec	(163)	under rec	790	841	(51)	under rec
INCOME	(105,514)	(145)	under rec	(165)	under rec	(93)	under rec	(61,862)	(61,822)	(40)	under rec
NET EXPENDITURE	0	0	-	0	-	0	-	5,604	5,604	0	-

Revenue Budget Monitoring Statement

Period Ended 31 December 2021 (No.10)

Social Work Resources

Service Departments :-

Performance and Support

Children and Families

Adults and Older People

Justice and Substance Misuse

COVID-19

Position before Transfers to Reserves

Transfers to Reserves as at 31/12/21

Position After Transfers to Reserves at 31/12/21

Annual Budget	Forecast for Year BEFORE Transfers	Annual Forecast Variance BEFORE Transfers	Annual Forecast Variance AFTER Transfers	Budget Proportion to 31/12/21	Actual to Period 10 to 31/12/21 BEFORE Transfers	Variance to 31/12/21 BEFORE Transfers
£m	£m	£m	£m	£m	£m	£m
7.968	7.564	0.404	0.404	6.128	5.744	0.384 under
34.343	35.352	(1.009)	(1.009)	25.318	26.008	(0.690) over
142.449	142.419	0.030	0.030	83.602	83.562	0.040 under
1.585	1.615	(0.030)	(0.030)	0.623	0.653	(0.030) over
0.000	2.542	(2.542)	(2.542)	0.000	1.923	(1.923) over
186.345	189.492	(3.147)	(3.147)	115.671	117.890	(2.219) over
				0.000	0.000	0.000
				115.671	117.890	(2.219) over

Social Work Resources Variance Analysis 2021/22 (Period 10)

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Employee Costs	(2,852k) over	Admin and Clerical Staff - (1,492k)	Performance and Support - 229k under	This is a result of vacancies which are actively being recruited.
			COVID-19 - (1,772k) over	This overspend relates to the £500 thank you payment made to all eligible social care staff and is offset by the over recovery of income.
		Managerial Support Specialist - (132k) over	<u>Performance and Support - 80k under</u> Children and Families - 343k under	This is a result of vacancies which are actively being recruited.
			Adults and Older People - (374k) over	The overspend is a result of turnover being less than anticipated to date and also additional posts to meet service improvements within Home Care.
			Justice - 31k under	This is a result of vacancies which are actively being recruited.
			COVID-19 - (212k) over	This overspend is in relation to staff working additional hours during COVID.

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Employee Costs		Basic Grade Social Workers - 581k under	<u>Children and Families - 75k under</u> Adults and Older People - 446k under <u>Justice - 60k under</u>	This is a result of vacancies which are actively being recruited.
		Care Staff - (711k) over	Adults and Older People - 815k under	The underspend is a due to a combination of vacancies within residential care and also a non-recurring underspend as a result of the timing between the decommissioning of existing residential facilities and the opening of the new replacement facility.
			COVID-19 - (1,529k) over	These costs relate to the response to COVID-19 to maintain existing service delivery and to support hospital discharge.
		Home Carers - (1,076k) over	Adults and Older People - (337k) over	This overspend is due to the new Senior Carers posts within the Home Care Service.
			COVID-19 - (739k)	These costs relate to additional staffing costs in the response to COVID-19 to maintain existing service delivery.

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Property Costs	(287k) over	<u>Rates - 66k under</u> Repairs and Maintenance - Internal Contractor - (269k) over Health and Hygiene Materials - (139k) over	<u>Adults and Older People - 59k under</u> COVID-19 - (263k) over COVID-19 - (104k) over	<p>The underspend here relates to a facility which is currently being used as a COVID-19 test centre, where the costs are being met from the mobilisation funding from the Scottish Government.</p> <p>This is the cost of operating the Personal Protective Equipment (PPE) hub and the deliveries of PPE to all care providers in South Lanarkshire.</p> <p>This is as a results of additional cleaning materials required as a result of COVID-19 in order to meet infection prevention and control measures.</p>
Supplies and Services	(943k) over	<u>Computer Equipment Purchase - (223k) over</u>	<u>Performance and Support - (46k) over</u> <u>Adults and Older People - (154k) over</u>	<p>This overspend reflects Social Work's share of the costs associated with the Council's computerised EDRMS filing system.</p> <p>The overspend relates to the costs associated with the implementation of the new home care scheduling system.</p>

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Supplies and Services (cont)		Aids and Adaptations - (831k) over	COVID-19 - (810k) over	This overspend relates to the additional demand for adaptations as services are re-mobilised.
		<u>Food Purchases Within Contract Service - 37k under</u>	<u>COVID-19 - (74k) over</u>	This expenditure is due to the provision of a meal service during the COVID-19 pandemic.
			<u>Adults and Older People - 113k under</u>	There is an underspend as a consequence of building based day services currently not being fully operational during the COVID-19 pandemic
Transport and Plant	(42k) over	Pool Car Charges - Rental - (73k) over	Adults and Older People - (33k) over	This is the costs associated with staff travelling separately due to COVID-19 in accordance with social distancing guidance.
		Other Transport Costs - 53k under	Adults and Older People - 60k under	There is an underspend as a consequence of building based day services currently not being fully operational during the COVID-19 pandemic
		<u>Fleet Service Charges - Drivers - 39k under</u>	<u>Performance and Support - 41k under</u>	The underspend is the result of the majority of voluntary clubs currently being suspended due to COVID-19.

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Payment to Other Bodies (cont)		<p>Social Work - Foster Parents - (508k) over</p> <p>Adoption Allowances - (50k) over</p> <p>Direct Payments - (363k) over</p>	<p>Children and Families - (345k) over</p> <p>COVID-19 - (163k) over</p> <p>COVID-19 - (35k) over</p> <p>COVID-19 - (362k) over</p>	<p>This overspend is the result of the continuing use of external foster placements arising from permanent fostering placements for children and young people.</p> <p>These costs are in respect of additional costs for solo placements to meet the child's needs.</p> <p>This expenditure is in relation to the fee paid to external organisations for the matching of a child to an external permanent adoption placement.</p> <p>This is the costs of additional support required being paid direct to service users.</p>
Payments to Contractors	(10,018k) over	<p><u>Payments to Contractors - (274k) over</u></p> <p>Long Term Care - (5,255k) over</p>	<p><u>Adults and Older People - (273k) over</u></p> <p>Children and Families - (866k) over</p>	<p>The overspend is due a delay in the implementation of the 2021/2022 savings due to COVID-19 and is being managed within the overall budget.</p> <p>This overspend is a result of the increased requirement for children's residential external school placements.</p>

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Payments to Contractors (cont)		Long Term Care (cont)	COVID-19 - (4,389k) over	This expenditure mainly relates to interim care home placements to create capacity in the hospital and facilitate discharge during the COVID-19 pandemic and external placements for young people resulting from the breakdown of existing care arrangements within the community as a result of the pandemic.
		Home Support - (438k) over	<u>COVID-19 - (435k) over</u>	These costs relate to additional demand as services are re-mobilised.
		Day Related Activities incl Residential Placements - (4,055k) over	COVID-19 - (4,051k) over	This represents the additional costs being incurred by external providers in their response to COVID. It consists of additional staffing, PPE costs, and sustainability payments including under occupancy in care homes.
Transfer Payments	(458k) over	Direct Assistance to Persons - (484k) over	Children and Families - (430k) over	This overspend relates to demand for kinship care payments.

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Income	13,792k over recovered	Non-Relevant Government Grant - 1,835k over recovered	COVID-19 - 1,924k over recovered	This over recovery of income relates to the funding received from the Scottish Government in respect of the £500 thank you payment made to all eligible social care staff and is offset by expenditure in Employee Costs.
			Adults and Older People - (86k) under recovered	This under recovery of income is offset by an underspend in Hospital Social Workers in Employee Costs.
		Fees and Charges - General - (1,084k) under recovered	Adults and Older People - (1,089k) under recovered	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.
		Fees and Charges - Other Local Authorities - (273k) under recovered	Adults and Older People - (266k) under recovered	In responding to COVID-19, building based day care services were suspended. As a result there is a loss of income from other local authorities who place their service users in South Lanarkshire facilities.

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Income (cont)		Charges to Health Boards - 13,214k over recovered	Adults and Older People - 776k over recovered	This over recovery reflects funding for the loss of income as a result of the response to COVID-19.
			COVID-19 - 12,439k over recovered	This over recovery of income is in relation to funding received from the Scottish Government via the Health and Social Care partnership and offsets the expenditure incurred in the mobilisation plan in response to COVID-19.
		Other Income - 135k over recovered	Children and Families - 142k over recovered	This is in relation to the recovery of costs from the Home Office for services provided to unaccompanied asylum-seeking children in South Lanarkshire children's care facilities.

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

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EMPLOYEE COSTS											
ADMIN & CLERICAL STAFF - APT&C BASIC	4,964	(1,361)	over	(1,344)	over	(1,362)	over	3,413	4,724	(1,311)	over
ADMIN & CLERICAL STAFF - APT&C OVERTIME	0	(10)	over	(11)	over	(12)	over	0	19	(19)	over
ADMIN & CLERICAL STAFF - APT&C SUPERANNUATION	828	11	under	10	under	6	under	606	587	19	under
ADMIN & CLERICAL STAFF - APT&C NIC	320	(184)	over	(184)	over	(186)	over	234	415	(181)	over
MANAGERIAL SUPPORT SPECIALIST STAFF BASIC	20,501	(30)	over	(76)	over	12	under	13,399	13,178	221	under
MANAGERIAL SUPPORT SPECIALIST STAFF OVERTIME	49	(192)	over	(242)	over	(280)	over	36	373	(337)	over
MANAGERIAL SUPPORT SPECIALIST STAFF SUPERANNUATION	3,327	(26)	over	(30)	over	(75)	over	2,416	2,402	14	under
MANAGERIAL SUPPORT SPECIALIST STAFF NIC	1,852	(33)	over	(40)	over	(66)	over	1,346	1,376	(30)	over
BASIC GRADE SOCIAL WORKERS BASIC	11,415	302	under	352	under	429	under	8,329	7,846	483	under
BASIC GRADE SOCIAL WORKERS OVERTIME	26	1	under	(2)	over	1	under	18	30	(12)	over
BASIC GRADE SOCIAL WORKERS SUPERANNUATION	2,052	28	under	34	under	42	under	1,497	1,438	59	under
BASIC GRADE SOCIAL WORKERS NIC	1,170	32	under	35	under	42	under	855	804	51	under
HOSPITAL SOCIAL WORKERS BASIC	399	2	under	3	under	3	under	292	287	5	under
HOSPITAL SOCIAL WORKERS OVERTIME	0	0		0		(1)	over	0	2	(2)	over
HOSPITAL SOCIAL WORKERS SUPERANNUATION	75	2	under	2	under	2	under	55	53	2	under
HOSPITAL SOCIAL WORKERS NIC	40	(1)	over	(1)	over	(1)	over	29	30	(1)	over
INSTRUCTORS BASIC	1,324	27	under	42	under	55	under	917	836	81	under
INSTRUCTORS OVERTIME	0	0		(1)	over	(1)	over	0	1	(1)	over
INSTRUCTORS SUPERANNUATION	231	3	under	4	under	7	under	162	153	9	under
INSTRUCTORS NIC	115	5	under	7	under	12	under	80	66	14	under
CARE STAFF - APT&C BASIC	16,898	(464)	over	(483)	over	3	under	12,386	12,890	(504)	over
CARE STAFF - APT&C OVERTIME	697	(122)	over	(166)	over	(162)	over	395	581	(186)	over
CARE STAFF - APT&C SUPERANNUATION	2,969	(72)	over	(78)	over	(83)	over	2,174	2,154	20	under
CARE STAFF - APT&C NIC	1,422	(14)	over	(30)	over	(37)	over	1,041	1,082	(41)	over
HOME CARERS BASIC	17,793	(162)	over	(318)	over	(575)	over	13,021	13,677	(656)	over
HOME CARERS OVERTIME	1,234	(175)	over	(159)	over	(272)	over	684	1,015	(331)	over
HOME CARERS SUPERANNUATION	3,194	3	under	(6)	over	(63)	over	2,338	2,409	(71)	over
HOME CARERS NIC	1,520	29	under	7	under	(4)	over	1,112	1,130	(18)	over
TRAVEL AND SUBSISTENCE	375	(16)	over	(14)	over	(16)	over	141	243	(102)	over
OTHER EMPLOYEE COSTS	5,775	(25)	over	(33)	over	(70)	over	397	389	8	under
PENSION INCREASES	325	17	under	(3)	over	23	under	244	219	25	under
ADDITIONAL PENSION COSTS	0	(29)	over	(40)	over	(53)	over	0	60	(60)	over
EMPLOYEE COSTS	100,890	(2,454)	over	(2,765)	over	(2,682)	over	67,617	70,469	(2,852)	over

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PROPERTY COSTS											
RATES	417	26	under	60	under	31	under	408	342	66	under
SCOTTISH WATER - UNMETERED CHARGES	41	(2)	over	1	under	(1)	over	28	31	(3)	over
SCOTTISH WATER - METERED CHARGES	162	3	under	4	under	24	under	103	80	23	under
RENT	446	5	under	6	under	2	under	372	384	(12)	over
SERVICE CHARGE	0	(6)	over	(6)	over	(6)	over	0	6	(6)	over
PROPERTY INSURANCE	31	0		0		0		25	25	0	
SECURITY COSTS	52	(15)	over	(11)	over	(14)	over	34	38	(4)	over
GROUND MAINTENANCE	3	2	under	2	under	2	under	2	0	2	under
REPAIRS & MAINTENANCE - INTERNAL CONTRACTOR	0	(245)	over	(336)	over	(336)	over	0	269	(269)	over
REPAIRS & MAINTENANCE - EXTERNAL CONTRACTOR	35	10	under	11	under	13	under	24	10	14	under
ADAPTIONS - INTERNAL CONTRACTORS	0	(1)	over	(1)	over	(1)	over	0	1	(1)	over
SOLID FUEL HEATING MAINTENANCE	0	0		0		(2)	over	0	0	0	
ELECTRICITY - CONTRACT	477	4	under	(1)	over	11	under	218	209	9	under
GAS	360	5	under	7	under	27	under	213	156	57	under
FIXTURE & FITTINGS	0	(1)	over	(1)	over	(2)	over	0	2	(2)	over
JANITOR SERVICE	36	(2)	over	(2)	over	0		36	38	(2)	over
CLEANING CONTRACT	275	(40)	over	(39)	over	(39)	over	274	308	(34)	over
CLEANING AND JANITORIAL SUPPLIES AND EQUIPMENT	107	(10)	over	(9)	over	(32)	over	75	76	(1)	over
HEALTH & HYGIENE MATERIALS	3	(63)	over	(96)	over	(94)	over	0	139	(139)	over
WINDOW CLEANING	12	4	under	3	under	4	under	9	5	4	under
PEST CONTROL	1	0		0		0		0	0	0	
REFUSE UPLIFT	35	7	under	8	under	12	under	21	13	8	under
REMOVAL & STORAGE COSTS	0	(1)	over	(1)	over	(1)	over	0	1	(1)	over
OTHER PROPERTY COSTS	116	9	under	(1)	over	2	under	60	56	4	under
PROPERTY COSTS	2,609	(311)	over	(402)	over	(400)	over	1,902	2,189	(287)	over

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SUPPLIES AND SERVICES											
COMPUTER EQUIPMENT PURCHASE	476	(12)	over	(173)	over	(207)	over	342	565	(223)	over
COMPUTER EQUIPMENT MAINTENANCE	96	5	under	11	under	13	under	73	61	12	under
I.T. EQUIPMENT MAINT-CONTRACT	193	(2)	over	3	under	(8)	over	146	156	(10)	over
I.T. ELECTRONIC MESSAGING	246	(5)	over	(22)	over	(14)	over	190	218	(28)	over
EQUIPMENT, APPARATUS AND TOOLS	145	14	under	35	under	32	under	94	53	41	under
SMALL TOOLS	2	0		0		0		1	1	0	
AIDS & ADAPTIONS	2,223	(622)	over	(739)	over	(751)	over	1,437	2,268	(831)	over
SUPPLIES FOR CLIENTS	398	42	under	37	under	30	under	300	259	41	under
FURNITURE - OFFICE	0	(14)	over	(14)	over	(14)	over	0	14	(14)	over
FURNITURE - GENERAL	0	(7)	over	(7)	over	(7)	over	0	8	(8)	over
FURNISHINGS (INCL. CROCKERY & LINEN)	23	4	under	5	under	5	under	13	6	7	under
MATERIALS	18	0		1	under	1	under	8	7	1	under
MATERIALS, APPARATUS AND EQUIPMENT	0	(3)	over	(4)	over	(4)	over	0	6	(6)	over
PROVISIONS - GENERAL	160	4	under	4	under	0		111	104	7	under
FOOD PURCHASES WITHIN CONTRACT SERVICE	554	(70)	over	(35)	over	(6)	over	393	356	37	under
BEVERAGES	47	(7)	over	(6)	over	(3)	over	33	34	(1)	over
SCHOOL MILK	52	4	under	5	under	6	under	38	20	18	under
PROTECTIVE CLOTHING & UNIFORMS	213	(15)	over	(19)	over	(23)	over	15	52	(37)	over
LAUNDRY COSTS	5	(7)	over	(9)	over	(9)	over	3	13	(10)	over
OTHER SUPPLIES AND SERVICES	48	0		0		4	under	29	24	5	under
HEALTH AND SAFETY	0	(2)	over	(2)	over	(2)	over	0	2	(2)	over
CATERING - CONTRACT	316	41	under	33	under	30	under	316	286	30	under
CATERING - OUTWITH CONTRACT	54	(21)	over	16	under	21	under	39	11	28	under
SUPPLIES AND SERVICES	5,269	(673)	over	(880)	over	(906)	over	3,581	4,524	(943)	over
TRANSPORT AND PLANT											
POOL CAR CHARGES-RENTAL	126	(100)	over	(82)	over	(89)	over	120	193	(73)	over
POOL CAR CHARGES-FUEL	43	10	under	6	under	5	under	39	38	1	under
POOL CAR CHARGES-ADDITIONAL COSTS	8	4	under	3	under	1	under	7	4	3	under
OTHER TRANSPORT COSTS	807	46	under	90	under	41	under	538	485	53	under
INSURANCE	24	0		0		3	under	24	21	3	under
FLEET SERVICE CHARGES - VEHICLE MAINTENANCE	69	(2)	over	(17)	over	(19)	over	52	77	(25)	over
FLEET SERVICE CHARGES - ASSET MODIFICATIONS	0	(1)	over	(1)	over	(1)	over	0	1	(1)	over
FLEET SERVICE CHARGES - LEASING	404	(6)	over	(82)	over	(13)	over	295	326	(31)	over
FLEET SERVICE CHARGES - HIRED VEHICLES	24	4	under	4	under	2	under	17	13	4	under
FLEET SERVICE CHARGES - CONTRACT HIRE	7	3	under	3	under	3	under	4	0	4	under
FLEET SERVICE CHARGES - ROAD FUND LICENCES/MOT	32	(7)	over	(13)	over	(3)	over	32	37	(5)	over
FLEET SERVICE CHARGES - FUEL	251	8	under	(7)	over	0		184	199	(15)	over
FLEET SERVICE CHARGES - DRIVERS	2,745	17	under	19	under	24	under	2,745	2,706	39	under
HIRE OF EXTERNAL VEHICLES	2	3	under	4	under	1	under	1	0	1	under
PUPIL TRANSPORT-S'CLYDE PASSENGER TRANSPORT	0	0		0		(1)	over	0	0	0	
PUPIL TRANSPORT - OTHER	0	0		0		(1)	over	0	0	0	
TRANSPORT AND PLANT	4,542	(21)	over	(73)	over	(47)	over	4,058	4,100	(42)	over

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ADMINISTRATION											
PRINTING AND STATIONERY	168	15	under	19	under	27	under	104	75	29	under
TELEPHONES	213	18	under	22	under	24	under	153	121	32	under
MOBILE PHONES	304	(47)	over	(45)	over	(45)	over	230	287	(57)	over
ADVERTISING - RECRUITMENT	4	0		0		0		0	0	0	
ADVERTISING - OTHER	32	10	under	12	under	19	under	26	7	19	under
POSTAGES/COURIERS	98	18	under	18	under	26	under	72	43	29	under
MEMBERSHIP FEES/SUBSCRIPTIONS	54	0		0		2	under	37	37	0	
INSURANCE	70	0		0		0		70	70	0	
MEDICAL COSTS	27	(11)	over	(11)	over	(22)	over	18	41	(23)	over
LEGAL EXPENSES	268	21	under	25	under	32	under	186	149	37	under
HOSPITALITY / CIVIC RECOGNITION	1	(1)	over	0		0		1	1	0	
OTHER ADMIN COSTS	41	2	under	3	under	2	under	28	26	2	under
CONFERENCES - OFFICIALS (incl associated costs)	11	4	under	1	under	6	under	7	0	7	under
TRAINING	27	8	under	5	under	0		18	21	(3)	over
INTERNAL SUPPORT SERVICES ALLOCATION	400	0		0		0		0	0	0	
ADMINISTRATION	1,718	37	under	49	under	71	under	950	878	72	under
PAYMENT TO OTHER BODIES											
OTHER COMMITTEES OF THE AUTHORITY	427	0		0		0		178	178	0	
OTHER LOCAL AUTHORITIES	35	3	under	3	under	9	under	22	12	10	under
GRANTS TO VOLUNTARY ORGANISATIONS	23	0		0		0		17	17	0	
PAYMENTS TO VOLUNTARY ORGANISATIONS	3,085	3	under	(50)	over	(167)	over	2,046	2,170	(124)	over
PAYMENTS TO OTHER BODIES	4,170	(484)	over	(283)	over	(333)	over	2,201	2,726	(525)	over
INDEPENDENT SCHOOL PLACES	0	0		0		0		0	9	(9)	over
PRIVATE INDIVIDUALS - GENERAL	923	96	under	110	under	111	under	682	536	146	under
SOCIAL WORK - FOSTER PARENTS	5,482	(307)	over	(361)	over	(370)	over	4,328	4,836	(508)	over
SOCIAL WORK - FOSTER PARENTS DISCRETIONARY PAYMENTS	94	0		0		0		65	65	0	
SOCIAL WORK - ADOPTION ALLOWANCES	650	(35)	over	(47)	over	(49)	over	633	683	(50)	over
DIRECT PAYMENTS	7,880	(250)	over	(302)	over	(301)	over	6,412	6,775	(363)	over
PAYMENT TO OTHER BODIES	22,769	(974)	over	(930)	over	(1,100)	over	16,584	18,007	(1,423)	over
PAYMENT TO CONTRACTORS											
PAYMENT TO PRIVATE CONTRACTOR - DEFAULT	764	(4)	over	(5)	over	(278)	over	381	655	(274)	over
PAYMENT TO PRIVATE CONTRACTOR - LONG TERM CARE	52,426	(3,150)	over	(3,488)	over	(3,043)	over	38,847	44,102	(5,255)	over
PAYMENT TO PRIVATE CONTRACTOR - CET ALLOCATION - HOME CARE	27,673	(115)	over	(123)	over	(21)	over	15,915	15,936	(21)	over
PAYMENT TO PRIVATE CONTRACTOR - RESPITE	2,295	(103)	over	(3)	over	(15)	over	1,347	1,380	(33)	over
PAYMENT TO PRIVATE CONTRACTOR - SUPPORTING PEOPLE COSTS	0	3	under	3	under	3	under	0	(3)	3	under
PAYMENT TO PRIVATE CONTRACTOR - DAY CARE	1,137	18	under	31	under	31	under	655	611	44	under
PAYMENT TO PRIVATE CONTRACTOR - HOME SUPPORT	18,939	(539)	over	(578)	over	(264)	over	11,544	11,979	(435)	over
PAYMENT TO PRIVATE CONTRACTOR - FREE PERSONAL NURSING CARE	6,191	0		0		26	under	3,847	3,818	29	under
PAYMENT TO PRIVATE CONTRACTOR - RESPITE AWAIT* LONG TERM CARE	0	0		(148)	over	0		0	0	0	
PAYMENT TO PRIVATE CONTRACTOR - DAY RELATED ACTIVITIES INCL RESIDENTIAL PLACEMENTS	2,416	(3,725)	over	(4,051)	over	(4,062)	over	1,533	5,588	(4,055)	over
PAYMENT TO EXTERNAL CONSULTANTS / PROFESSIONAL SERVICES	35	(17)	over	(17)	over	(20)	over	30	51	(21)	over
PAYMENT TO CONTRACTORS	111,876	(7,632)	over	(8,379)	over	(7,643)	over	74,099	84,117	(10,018)	over

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TRANSFER PAYMENTS											
DIRECT ASSISTANCE TO PERSONS	3,043	(387)	over	(440)	over	(410)	over	2,547	3,031	(484)	over
SECTION PAYMENTS	82	18	under	19	under	24	under	57	31	26	under
TRANSFER PAYMENTS	3,125	(369)	over	(421)	over	(386)	over	2,604	3,062	(458)	over
FINANCING CHARGES											
LEASING CHARGES - FINANCE	2	2	under	2	under	2	under	2	0	2	under
LEASING CHARGES - OPERATIONAL	0	0		0		(1)	over	0	1	(1)	over
I.T. EQUIPMENT LEASING-CONTRACT	335	(35)	over	(28)	over	(39)	over	249	310	(61)	over
FINANCING CHARGES	337	(33)	over	(26)	over	(38)	over	251	311	(60)	over
TOTAL EXPENDITURE	253,135	(12,430)	over	(13,827)	over	(13,131)	over	171,646	187,657	(16,011)	over
INCOME											
NON RELEVANT GOVERNMENT GRANT	(8,759)	1,869	over rec	1,862	over rec	1,853	over rec	(6,523)	(8,358)	1,835	over rec
RESOURCE TRANSFER INCOME FROM THE HEALTH BOARD	(24,108)	0		0		0		(18,081)	(18,080)	(1)	under rec
CONTRIBUTIONS FROM OTHER BODIES	(492)	6	over rec	6	over rec	1	over rec	(479)	(480)	1	over rec
FEES AND CHARGES - GENERAL	(6,002)	(349)	under rec	(447)	under rec	(550)	under rec	(4,718)	(3,634)	(1,084)	under rec
FEES AND CHARGES - OTHER LOCAL AUTHORITIES	(1,002)	(230)	under rec	(233)	under rec	(249)	under rec	(691)	(418)	(273)	under rec
CHARGES TO HEALTH BOARDS	(25,147)	9,702	over rec	11,210	over rec	10,566	over rec	(24,966)	(38,180)	13,214	over rec
FEES AND CHARGES - DEPARTMENTS OF THE AUTHORITY	(379)	(4)	under rec	(4)	under rec	(5)	under rec	(205)	(170)	(35)	under rec
RENTAL INCOME	(27)	0		0		0		(20)	(20)	0	
OTHER INCOME	(474)	89	over rec	122	over rec	139	over rec	(292)	(427)	135	over rec
REALLOCATION OF SUPPORT COSTS	(400)	0		0		0		0	0	0	
INCOME	(66,790)	11,083	over rec	12,516	over rec	11,755	over rec	(55,975)	(69,767)	13,792	over rec
NET EXPENDITURE	186,345	(1,347)	over	(1,311)	over	(1,376)	over	115,671	117,890	(2,219)	over

