



Council Offices, Almada Street
Hamilton, ML3 0AA

Wednesday, 18 November 2020

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, 26 November 2020
Time: 14:00
Venue: By Microsoft Teams,

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

Yours sincerely

Cleland Sneddon
Chief Executive

Members

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

Substitutes

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

BUSINESS

1 Declaration of Interests

- 2 **Minutes of Previous Meeting** 3 - 8
Minutes of the meeting of the Financial Resources Scrutiny Forum held on 29 October 2020 submitted for approval as a correct record. (Copy attached)

Item(s) for Monitoring

- | | |
|--|----------|
| 3a Capital Budget Monitoring 2020/2021 - General Fund Capital Programme | 9 - 24 |
| Report dated 10 November 2020 by the Executive Director (Finance and Corporate Resources). (Copy attached) | |
| 3b Capital Budget Monitoring 2020/2021 - Housing Capital Programme | 25 - 30 |
| Report dated 10 November 2020 by the Executive Director (Finance and Corporate Resources). (Copy attached) | |
| 4 Revenue Budget Monitoring 2020/2021 | 31 - 46 |
| Report dated 4 November 2020 by the Executive Director (Finance and Corporate Resources). (Copy attached) | |
| 5 Revenue Budget Monitoring 2020/2021 - Detailed Resource Analysis | 47 - 114 |
| Report dated 4 November 2020 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 29 October 2020

Chair:

Councillor Monique McAdams

Councillors Present:

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

Councillors' Apologies:

Councillor Archie Buchanan, Councillor Janine Calikes, Councillor Mary Donnelly, 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 20 August 2020 were submitted for approval as a correct record.

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

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

A report dated 23 September 2020 by the Executive Director (Finance and Corporate Resources) was submitted on the position of the General Fund Capital Programme 2020/2021 at 14 August 2020 (Period 5).

The starting budget for the General Fund Programme for 2020/2021, including carry over, was £106.733 million.

Resources had worked to establish an achievable Capital Programme for 2020/2021 to take account of the effects of lockdown due to COVID-19. The revised starting budget for 2020/2021 was £73.112 million, which represented a reduction of £33.621 million. Details of the original and revised budget allocations were provided in Appendix A to the report. The revised budget included funding awarded to the Council over the summer months from Strathclyde Passenger for Transport and Sustrans.

Increased costs associated with protracted timescales for projects as they worked under social distancing regimes were still being discussed with contractors and were not included in the revised spend prediction.

Additional costs in relation to contractor claims and loss of income totalling £7.091 million had also been estimated and added to the Council's capital expenditure requirements in 2020/2021. The budgeted spend also included an additional allocation of £0.800 million to manage the level of overheads to be applied by Property Services.

It was estimated that the Capital Programme of £73.112 million already included recharges totalling £13.900 million from Property Services, therefore, an additional £0.800 million had been added to the Capital Programme.

Given those adjustments, the revised budget was £81.003 million, a reduction of £25.730 million from the original budget. This reduction was made up of projects which would not achieve spend of £38.501 million, offset by additional funding award of £4.880 million and additional in-year costs of £7.891 million.

The revised budget position of £81.003 million had been reported to the Recovery Board on 20 August 2020. Since then, amendments to the Capital Programme for period 5 had been proposed by Resources. Those adjustments totalled £2.113 million, as detailed in Appendix B to the report, and had been approved by the Executive Committee on 23 September 2020. The revised budget for the General Fund Capital Programme was £83.116 million and was detailed in Appendix C to the report. Budget for the period to 14 August 2020 was £11.399 million and £11.399 million had been spent.

The programmed spend and funding for the General Fund was summarised in Appendix D to the report. As at 14 August 2020, £49.464 million of funding had been received.

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

Councillor Holford asked why the bridges projects were not noted as being 'behind' when it was evident that there had been slippage in the projects. He asked if this was due to a recalibration of the projects' start point and, if so, whether they were 'on programme' in terms of the new timetable. Officers agreed to look into this and provide clarification.

The Forum decided: that the position as at 14 August 2020 be noted.

[Reference: Minutes of 20 August 2020 (Paragraph 4a) and Minutes of the Executive Committee of 23 September 2019 (Paragraph 4)]

3b Capital Budget Monitoring 2019/2020 – Housing Capital Programme

A report dated 13 October 2020 by the Executive Director (Finance and Corporate Resources) was submitted on the position of the Housing Capital Programme 2019/2020 at 14 August 2020 (Period 5).

At its meeting on 20 August 2020, the Forum was advised that the starting point for the 2020/2021 Housing Capital Programme, including carry forward, was £97.303 million. The 2 main elements of the Capital Programme were the continuation to plan and undertake the works needed to keep Council homes to the Scottish Housing Quality Standard (SHQS) and improve the quality of housing for tenants in line with the requirements of the Energy Efficiency Standards for Social Housing (EESH) (£26.537 million), and a significant work stream to increase the supply of Council housing (£70.766 million).

In addition to the delays in projects caused by lockdown, it was also anticipated that there would be protracted timescales for projects while works were subject to the social distancing regime and a potential increase in costs associated with new working practices.

The outturn for the Housing Capital Programme was currently estimated at £48.172 million. This included a revised forecast for increasing the supply of Council housing of £30.039 million, based on a combination of delayed or interrupted site start dates and elongated work delivery schedules as a result of COVID-19. This required £40.727 million to be carried forward into future financial years to complete the original plans. This figure did not include any potential increase in costs associated with new working practices as a result of COVID-19. Any impact of this would require to be incorporated into the revised 30 year HRA business plan.

The revised forecast for the remaining expenditure of £26.537 million had been reduced to £13.268 million, in line with the current Building Services expectations on the revenue repairs programme of being able to deliver 6 months of the originally planned workload during 2020/2021.

A key element of this year's funding package was Scottish Government grant for additional Council houses to deliver the Scottish Government's increased supply target. It was anticipated that a revised forecast based on the revised plans would allow for grant of £19.924 million to be achieved. This would be monitored as part of regular meetings with the Scottish Government. The balance of £4.722 million would slip into future financial years.

The remaining slippage in funding was in relation to planned borrowing of £43.095 million and Capital Finance from Current Revenue (CFCR) of £1.314 million for 2020/2021 totalling £44.409 million and reflected the impact of higher costs for planned works.

Spend on the Housing Capital Programme as at 14 August 2020 was £8.991 million and actual funding received was £8.991 million.

The Housing Capital Programme totalled £48.172 million for 2020/2021 at 14 August 2020 £8.991 million had been spent against a phased budget of £8.991 million

The physical progress achieved within the Housing Capital Programme 2020/2021 at 14 August 2020 was detailed in Appendix B to the report.

Councillor Holford asked whether the categorisation of projects' ahead/behind' was consistent between General Services and Housing Projects. Following discussion officers agreed to look at this and clarify how the information was presented.

The Forum decided: that the position as at 14 August 2020 (Period 5) be noted.

[Reference: Minutes of 20 August 2020 (Paragraph 4b) and minutes of the Executive Committee of 23 September 2019 (Paragraph 4)]

4 Revenue Budget Monitoring – 2020/2021

A report dated 23 September 2020 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 as at 14 August 2020.

The figures included an overspend, before COVID-19 funding, on the General Fund Revenue Account of £9.959 million. Once COVID-19 funding was included, the position was an overspend of £0.005 million.

Information on the COVID-19 pressures across the Resources were included in Appendices 1 and 2 to the report and further detailed in Appendix 3. Details were also provided on the Council's predicted COVID-19 spend of £4.639 million for 2020/2021.

The total Food Fund, Hardship Fund and Consequential funding used to 14 August 2020 was £9.954 million. This equated to 67.2% of the total funding confirmed to date, which included £0.751 million of funding used in 2019/2020.

At its meeting on 12 August 2020, the Executive Committee had approved an additional payment of £1.269 million to SLLC to manage the lost income pressure which was included in the Community and Enterprise Resources' COVID-19 costs. As at period 5, the pressure was £1.327 million which was an increase of £0.058 million on the period 4 figure. The position would be monitored and updates provided in future reports.

Despite investment in the Children and Families Service, there continued to be financial pressures within the Service. Those pressures were mainly due to additional external residential placements made in the early part of the year. The overspend at 14 August 2020 (Period 5) was £0.203 million. This was a reduction on the overspend reported at Period 4. Work was ongoing with the Service to reduce the overspend further.

Financial pressures were also evident within the Adults and Older People's Service in relation to increasing costs within the Home Care Service. Work was ongoing to identify actions to manage and reduce this pressure. At present the pressure faced was estimated at £1.7 million.

The Housing Revenue Account at 14 August 2020 showed a breakeven position as detailed in Appendix 4 to the report. The forecast to 31 March 2020 was a breakeven position.

Within the breakeven position, there was an anticipated year end transfer to reserves related to the net underspend on repairs and maintenance due to the COVID-19 lockdown. This funding would be required in future years to complete the repairs and maintenance work which could not be carried out.

The Forum decided:

- (1) that the net overspend of £0.005 million on the General Fund Revenue Account at 14 August 2020 be noted;
- (2) that the breakeven position on the Housing Revenue Account at 14 August 2020 and the forecast to 31 March 2021 of a breakeven position be noted;
- (3) that the total net expenditure and lost income of £9.954 million in relation to COVID-19, offset by Government Grant included in the Council's position as at 14 August 2020, be noted;
- (4) that the pressures experienced in Children and Families' and Adult and Older People's Services be noted; and
- (5) that the Council's predicted spend in relation to COVID-19 of £4.639 million for 2020/2021 be noted.

[Reference: Minutes of 20 August 2020 (Paragraph 8)]

5 Revenue Budget Monitoring 2020/2021 – Detailed Resource Analysis

A report dated 23 September 2020 by the Executive Director (Finance and Corporate Resources) was submitted comparing actual expenditure against budgeted expenditure for the period ending 14 August 2020 (Period 5).

The following information was provided 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 14 August 2020 (Period 5)
- ◆ details of the most significant variances within Resources and the Housing Revenue Account across subjective headings and across Services as at 14 August 2020 (Period 5)
- ◆ a line by line trend analysis of the total Resources' expenditure and income across subjective headings as at 14 August 2020 (Period 5)

The Forum decided: that the position as at 14 August 2020 (Period 5) be noted.

[Reference: Minutes of 20 August 2020 (Paragraph 6)]

6 Urgent Business

There were no items of urgent business.



Report

3a

Report to:	Financial Resources Scrutiny Forum
Date of Meeting:	26 November 2020
Report by:	Executive Director (Finance and Corporate Resources)

Subject:	Capital Budget Monitoring 2020/2021 - General Fund Capital Programme
----------	---

1. Purpose of Report

1.1. The purpose of the report is to:-

- ♦ update members of the Financial Resources Scrutiny Forum of progress on the Council's General Fund Capital Programme for the period covering 1 April 2020 to 11 September 2020.

2. Recommendation(s)

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

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

3. Background

3.1. The Capital reports attached provide detail on the position as at 11 September 2020 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. Employee Implications

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

5. Financial Implications

5.1. 2020/21 Budget

The revised programme for the General Fund is £85.090 million as shown in Appendix B. The revised programme consists of the base budget plus carry forward projects, previously approved adjustments and adjustments to the programme (totalling an increase of £1.974 million) as detailed in Appendix A, which were agreed by the Executive Committee on 4 November 2020.

5.2. The programme spend and funding for the General Fund is summarised in Appendices B and D. Total funding of £85.090 million is available in year.

5.3. Period 6 Position

Spend to the 11 September 2020 is £16.827 million. Actual funding received to 11 September 2020 is £51.515 million as detailed in Appendix D.

- 5.4. Appendices E to G advise on the related physical progress of the General Fund Capital Programme for 2020/21 and these are split across three elements: Build; Non-Build and Roads.
- 6. Climate Change, Sustainability and Environmental Implications**
- 6.1. There are no implications for climate change, sustainability or the environment in terms of the information contained in this report.
- 7. Other Implications**
- 7.1. The main risk associated with the Council's Capital Programme is an overspend. The risk has been assessed as low given the detailed project management plans prepared and monitored for each project. The risk of overspend is managed through four weekly Investment management meetings.
- 8. Equality Impact Assessment and Consultation Arrangements**
- 8.1. This report does not introduce a new policy, function or strategy or recommend a change to existing policy, function or strategy and therefore no impact assessment is required.
- 8.2. There was also no requirement to undertake any consultation in terms of the information contained in this report.

Paul Manning
Executive Director (Finance and Corporate Resources)

10 November 2020

Link(s) to Council Values/Ambitions/Objectives

- Accountable, Effective and Efficient and Transparent

Previous References

- Executive Committee, 4 November 2020

List of Background Papers

- Capital Ledger prints to 11 September 2020

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 4 November 2020**Community and Enterprise Resources****Town Centre Fund**

The Scottish Government have awarded South Lanarkshire Council £0.902m for investment in Town Centre Projects across the South Lanarkshire area. The grant conditions require this funding to be fully spent, or at least work or contracts signed or commenced, by 31 March 2021. Community and Enterprise Resources are developing proposals which will be presented to Members.	£0.902m
--	---------

Hamilton Hub

Confirmation has been received from the Scottish Government of a funding award of £0.720m from the Regeneration Capital Grant Fund towards the new Hamilton Hub project at the New Cross Centre in Hamilton. Approval is sought to increase the 2020/21 Capital Programme by £0.720m to reflect this funding award.	£0.720m
---	---------

Abington Campus for Enterprise

Confirmation has been received from the Scottish Government of an additional funding contribution of £0.280m from the Regeneration Capital Grant Fund towards Abington Campus for Enterprise. This augments the £0.600m contribution which has already been added to the Capital Programme (Total Regeneration Capital Grant funding award £0.820m).	£0.280m
--	---------

Education Resources**COVID-19 Mitigation Funding for School Transport**

The Scottish Government have awarded £0.072m to support the installation of COVID-19 mitigation measures on vehicles used for local authority provided or contracted school transport. This will allow protection measures to be put in place, fittings and fitment for both drivers and passengers of all dedicated and hybrid school bus services. Approval is sought to increase the 2020/21 Capital Programme by £0.072m to reflect this funding award.	£0.072m
---	---------

Minor Adjustments	£0.000m
-------------------	---------

TOTAL ADJUSTMENTS	£1.974m
--------------------------	----------------

SOUTH LANARKSHIRE COUNCIL
CAPITAL EXPENDITURE 2020/21
GENERAL FUND PROGRAMME
FOR PERIOD 1 APRIL 2020 TO 11 SEPTEMBER 2020

APPENDIX B

	£m
Total Budget	83.116
Proposed Adjustments – Period 6	1.974
Total Revised Budget	85.090

<u>Resource</u>	<u>2020/21 Budget</u>	<u>Period 6 Proposed Adjustments</u>	<u>Revised 2020/21 Budget</u>
	<u>£m</u>	<u>£m</u>	<u>£m</u>
Community & Enterprise	35.955	1.902	37.857
Education	22.656	0.072	22.728
Finance & Corporate	4.749	-	4.749
Housing & Technical	11.021	-	11.021
Social Work	0.844	-	0.844
Total Resources Capital Programme	75.225	1.974	77.199
Additional Costs	7.091	-	7.091
Housing and Technical Resources – Additional Overheads	0.800	-	0.800
TOTAL CAPITAL PROGRAMME	83.116	1.974	85.090

APPENDIX C

SOUTH LANARKSHIRE COUNCIL CAPITAL EXPENDITURE 2020/21 GENERAL FUND PROGRAMME FOR PERIOD 1 APRIL 2020 TO 11 SEPTEMBER 2020

<u>Resource Name</u>	<u>Annual Budget £000</u>	<u>2018/19 C/F £000</u>	<u>Previous Slippage /Adjs £000</u>	<u>Total Original Budget £000</u>	<u>2020/21 Adjs £000</u>	<u>2020/21 Slippage £000</u>	<u>Total Budget £000</u>	<u>Estimate to Date £000</u>	<u>Actual £000</u>
<u>Community & Enterprise</u>									
Facs/Waste/Grounds	3,885	1,366	(3,648)	1,603	464	-	2,067	88	98
Fleet & Environmental	-	36	-	36	90	-	126	23	23
Planning & Economic Development	13,061	(835)	(7,283)	4,943	1,902	-	6,845	928	932
Roads	26,014	4,673	(1,868)	28,819	-	-	28,819	5,245	5,251
Resource Total	42,960	5,240	(12,799)	35,401	2,456	-	37,857	6,284	6,304
<u>Education</u>									
Primary Schools Modernisation	120	468	(171)	417	-	-	417	42	44
ICT Developments	3,680	924	(1,104)	3,500	1,253	-	4,753	429	429
1,140 Hours	18,350	2,263	(7,734)	12,879	-	-	12,879	4,016	4,080
Other	7,906	1,289	(4,538)	4,657	22	-	4,679	1,109	1,110
Resource Total	30,056	4,944	(13,547)	21,453	1,275	-	22,728	5,596	5,663
<u>Finance & Corporate</u>									
IT Services	5,036	213	(500)	4,749	-	-	4,749	621	621
Resource Total	5,036	213	(500)	4,749	-	-	4,749	621	621
<u>Housing and Technical</u>									
Office Accom	8,489	2,308	(1,128)	9,669	133	-	9,802	101	101
Private Housing Scheme of Assistance	1,000	-	(250)	750	-	-	750	0	0
Other Housing	-	670	(424)	246	223	-	469	233	235
Resource Total	9,489	2,978	(1,802)	10,665	356	-	11,021	334	336
<u>Social Work</u>									
Care Facilities	3,251	2,166	(4,673)	744	-	-	744	51	66
Other	400	-	(300)	100	-	-	100	0	0
Resource Total	3,651	2,166	(4,973)	844	-	-	844	51	66
Additional Costs / Overheads	-	-	7,891	7,891	-	-	7,891	0	3,837
Overall Total	91,192	15,541	(25,730)	81,003	4,087	-	85,090	12,886	16,827

SOUTH LANARKSHIRE COUNCIL
CAPITAL EXPENDITURE 2020/21
GENERAL FUND PROGRAMME
FOR PERIOD 1 APRIL 2020 TO 11 SEPTEMBER 2020

	<u>2020/21</u> <u>Original</u> <u>Budget</u> <u>(inc C/F)</u>	<u>2020/21</u> <u>Revised</u> <u>Budget</u>	<u>2020/21</u> <u>Actual to</u> <u>11/09/20</u>
Expenditure	£m	£m	£m
General Fund Programme	81.003	85.090	16.827
Income			
	<u>2020/21</u> <u>Original</u> <u>Budget</u>	<u>2020/21</u> <u>Revised</u> <u>Budget</u>	<u>2020/21</u> <u>Actual to</u> <u>11/09/20</u>
	£m	£m	£m
Prudential Borrowing	27.782	23.918	23.918
Developers Contributions	7.021	7.171	0.615
Partners (Including SPT, Sustrans, Blantyre Construction Ltd, Transport Scotland, and Renewable Energy Fund)	5.291	5.644	0.522
Scottish Government:			
- Capital Grant	21.373	21.373	8.905
- Cycling, Walking and Safer Streets	1.497	1.497	-
- Vacant and Derelict Land	1.000	1.000	0.485
- Early Years 1,140 Hours	12.829	12.829	12.829
- Regeneration Capital Grant	0.482	1.482	0.482
- Town Centre Regeneration Fund	1.095	1.997	1.095
- Travelling People's Sites	-	0.133	-
- Digital Inclusion	-	1.253	-
- COVID-19 Mitigation for School Transport	-	0.072	-
Glasgow City Region City Deal	-	4.057	-
Specific Reserves	1.133	1.133	1.133
Revenue Contribution	1.500	1.531	1.531
TOTAL FUNDING	81.003	85.090	51.515

GENERAL FUND CAPITAL PROGRAMME 2020/21**BUILD EXECUTIVE SUMMARY****PERIOD ENDED 11 SEPTEMBER 2020 (PERIOD 6)**

	Expenditure Periods													
	1	2	3	4	5	6	7	8	9	10	11	12	13	14
<u>Programme Status</u>														
Projects Complete	-	-	-	-	6	7								
Projects on Programme	-	-	88	96	102	106								
Projects Behind Programme	-	-	-	1	-	-								
Projects Altered Brief/ Programme	-	-	3	7	11	8								
Projects Held	-	-	46	38	28	35								
	-	-	137	142	147	156								
<u>Project Status</u>														
Design Feasibility	-	-	53	56	50	60								
Sketch Design	-	-	10	10	10	8								
Detailed Design	-	-	3	3	4	5								
Production Information	-	-	10	10	11	11								
Tendering	-	-	41	43	36	37								
On Site	-	-	20	20	30	28								
Complete	-	-	-	-	6	7								
	-	-	137	142	147	156								

GENERAL FUND CAPITAL PROGRAMME 2020/21

NON BUILD EXECUTIVE SUMMARY

PERIOD ENDED 11 SEPTEMBER 2020 (PERIOD 6)

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

Number of Projects

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

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

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

GENERAL FUND CAPITAL PROGRAMME 2020/21**ROADS EXECUTIVE SUMMARY****PERIOD ENDED 11 SEPTEMBER 2020 (PERIOD 6)**

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

Number of Projects

Total Projects Currently Reported	-	-	166	166	188	209							
-----------------------------------	---	---	-----	-----	-----	-----	--	--	--	--	--	--	--

Programme Status

Projects Complete	-	-	-	-	43	76							
-------------------	---	---	---	---	----	----	--	--	--	--	--	--	--

Projects on Programme	-	-	163	163	141	129							
-----------------------	---	---	-----	-----	-----	-----	--	--	--	--	--	--	--

Projects Behind Programme	-	-	-	-	-	-							
---------------------------	---	---	---	---	---	---	--	--	--	--	--	--	--

Projects, Altered Brief / Programme	-	-	-	-	-	-							
-------------------------------------	---	---	---	---	---	---	--	--	--	--	--	--	--

Projects Held	-	-	3	3	4	4							
---------------	---	---	---	---	---	---	--	--	--	--	--	--	--

	-	-	166	166	188	209							
--	---	---	-----	-----	-----	-----	--	--	--	--	--	--	--

Project Status

Briefing	-	-	133	133	15	20							
----------	---	---	-----	-----	----	----	--	--	--	--	--	--	--

Production Information	-	-	21	21	88	68							
------------------------	---	---	----	----	----	----	--	--	--	--	--	--	--

Billing	-	-	-	-	-	-							
---------	---	---	---	---	---	---	--	--	--	--	--	--	--

Tendering	-	-	1	1	15	15							
-----------	---	---	---	---	----	----	--	--	--	--	--	--	--

On Site	-	-	11	11	27	30							
---------	---	---	----	----	----	----	--	--	--	--	--	--	--

Complete	-	-	-	-	43	76							
----------	---	---	---	---	----	----	--	--	--	--	--	--	--

	-	-	166	166	188	209							
--	---	---	-----	-----	-----	-----	--	--	--	--	--	--	--

SOUTH LANARKSHIRE COUNCIL

RESOURCE: ENTERPRISE, ROADS & TRANSPORTATION SERVICES 2020/21

PROJECT / PROGRAMME STATUS ~ PERIOD 6

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

SOUTH LANARKSHIRE COUNCIL

RESOURCE: ENTERPRISE, ROADS & TRANSPORTATION SERVICES 2020/21

PROJECT / PROGRAMME STATUS ~ PERIOD 6

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

SOUTH LANARKSHIRE COUNCIL

RESOURCE: ENTERPRISE, ROADS & TRANSPORTATION SERVICES 2020/21

PROJECT / PROGRAMME STATUS ~ PERIOD 6

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>Preventative Maintenance Schemes</u>											
Strategic /Machine Patching (Classified Roads)					1			1			
Preparatory patching					1			1			
Hillside Crescent/Lane/Terrace/Alness Terrace, Hamilton ~ Micro-Asphalt						1	1				
<u>Roads Infrastructure/Safety Budget</u>											
Safety/Routine Repairs					1			1			
Additional Coring (Various Locations)		1						1			
<u>Footways</u>											
B7071, Glasgow Road / Main Street, Uddingston (East Side)		1						1			
Ashley Place, Blantyre		1						1			
Auldton Terrace, Ashgill		1						1			
Avon Road, Larkhall	1										1
Hillside Crescent, Hamilton		1						1			
A72, Almada Street, Hamilton						1	1				
<u>Clydesdale Area</u>											
<u>Strategic Schemes</u>											
Kirkstyle Car Par, Biggar						1	1				
B7086 Lanark Road, The Check.						1	1				
Bushelhead Road, Carluke						1	1				
Wheatlandside Drive, Lanark						1	1				
C37 B7016 to Westsidewood						1	1				
A70 Ayr Cut, Lanark						1	1				
A702 Abington					1			1			
A721 Caldwell Terrace, Carnwath					1			1			
A702 Elvanfoot					1			1			
A721 Elsrickle					1			1			
Mill Road, Robertson		1						1			
Kelso Avenue, Lesmahagow						1	1				
A72 Crossford		1						1			
Village Road, Dunsyre					1			1			
Orchard View Drive, Kirkfieldbank		1						1			
Fair View Drive, Kirkfieldbank		1						1			
A73 Perryflats						1	1				
C207 Wilsontown					1			1			
Turnpike, Blackwood						1	1				
C26, Carmichael						1	1				
Bereholm, Lesmahagow						1	1				
Southfield Road, Blackwood					1			1			
Russell Road, Lanark		1						1			
C10 Harperfield					1			1			
Addison Avenue, Douglas		1						1			
Cameronian Court, Lanark		1						1			
Chapel Street/Belstane Road, Carluke						1	1				
Ashfield/Beech Road, Law		1						1			
Waverly Crescent/Abbotsford Terrace, Lanark					1			1			
Cairneymount Road, Carluke						1	1				
Braxfield Road, Lanark		1						1			

SOUTH LANARKSHIRE COUNCIL

RESOURCE: ENTERPRISE, ROADS & TRANSPORTATION SERVICES 2020/21

PROJECT / PROGRAMME STATUS ~ PERIOD 6

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

SOUTH LANARKSHIRE COUNCIL

RESOURCE: ENTERPRISE, ROADS & TRANSPORTATION SERVICES 2020/21

PROJECT / PROGRAMME STATUS ~ PERIOD 6

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

SOUTH LANARKSHIRE COUNCIL

RESOURCE: ENTERPRISE, ROADS & TRANSPORTATION SERVICES 2020/21

PROJECT / PROGRAMME STATUS ~ PERIOD 6

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
SPT ~ CASUALTY REDUCTION MEASURES											
B7078 / M74 Junction 9, Kiirkmuirhill ~ Signing, lining & high friction surfacing				1				1			
A723 Hamilton to Strathaven ~ Signing, lining & high friction surfacing				1				1			
B743 Strathaven to the boundary ~ Signing, lining & high friction surfacing				1				1			
A726 Strathaven to East Kilbride ~ Signing, lining & high friction surfacing				1				1			
B7078 Church St/Wellbrae, Larkhall ~ Signing, lining & high friction surfacing				1				1			
A71 / Burnhead Street, Larkhall ~ Signing, lining & high friction surfacing				1				1			
Union Street, Larkhall ~ promoting a 20mph speed limit		1						1			
HAMILTON INTERNATIONAL TECHNOLOGY PARK											
Hamilton International Technology Park	1							1			
SUSTRANS ~ PLACES FOR EVERYONE											
Hamilton Active Travel Study						1	1				
Carlisle Active Travel Study						1	1				
Bothwell/Uddingston/Blantyre ~ Active Travel Study		1						1			
Strathaven/Stonehouse/surrounding villages ~ Active Travel Study		1						1			
Larkhall ~ Active Travel Study		1						1			
East Kilbride Cycle Network, Phase 2		1						1			
SUSTRANS ~ SPACES FOR PEOPLE											
Active Travel Network, EK ~ providing a segregated cycle network		1						1			
Town Centres ~ assessing town and neighbourhood centres for temporary infrastructure		1						1			
School Outdoor Environments~ temporary measures to be put in place at school locations		1						1			
Temporary Route Enhancements ~ journeys while maintaining physical distancing guidance		1						1			
CITY DEAL PROJECTS											
Cathkin (Complementary Works)						1	1				
Stewartfield Way		1						1			
Greenhills/Strathaven Road					1			1			
	20	68	0	15	30	76	76	129	0	0	4



Report

3b

Report to:	Financial Resources Scrutiny Forum
Date of Meeting:	26 November 2020
Report by:	Executive Director (Finance and Corporate Resources)

Subject:	Capital Budget Monitoring 2020/2021 - Housing Capital Programme
----------	--

1. Purpose of Report

1.1. The purpose of the report is to:-

- ◆ update members of the Financial Resources Scrutiny Forum of progress on the Council's Housing Capital Programme for the period covering 1 April 2020 to 11 September 2020.

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 11 September 2020 from both a financial and physical perspective.

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

4. Employee Implications

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

5. Financial Implications

5.1. The revised Housing Capital Programme for 2020/21 totals £48.172 million and is detailed along with the funding sources at Appendix A to this report. This was reported to the Executive Committee on 4 November 2020.

5.2. Appendix A also shows the position on the Housing Programme as at 11 September 2020. Budget for the period is £11.961 million and spend to 11 September 2020 amounts to £11.959 million.

5.3. Programmed funding for the year totals £48.172 million. As at 11 September 2020, actual funding of £11.959 million had been received.

6. Climate Change, Sustainability and Environmental Implications

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

7. Other Implications

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

8. Equality Impact Assessment and Consultation Arrangements

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

Paul Manning

Executive Director (Finance and Corporate Resources)

10 November 2020

Link(s) to Council Values/Ambitions/Objectives

- Accountable, Effective and Efficient and Transparent

Previous References

- Executive Committee, 4 November 2020

List of Background Papers

- Capital Ledger prints to 11 September 2020

Contact for Further Information

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

Jackie Taylor, Head of Finance (Strategy)

Ext: 5637 (Tel: 01698 455637)

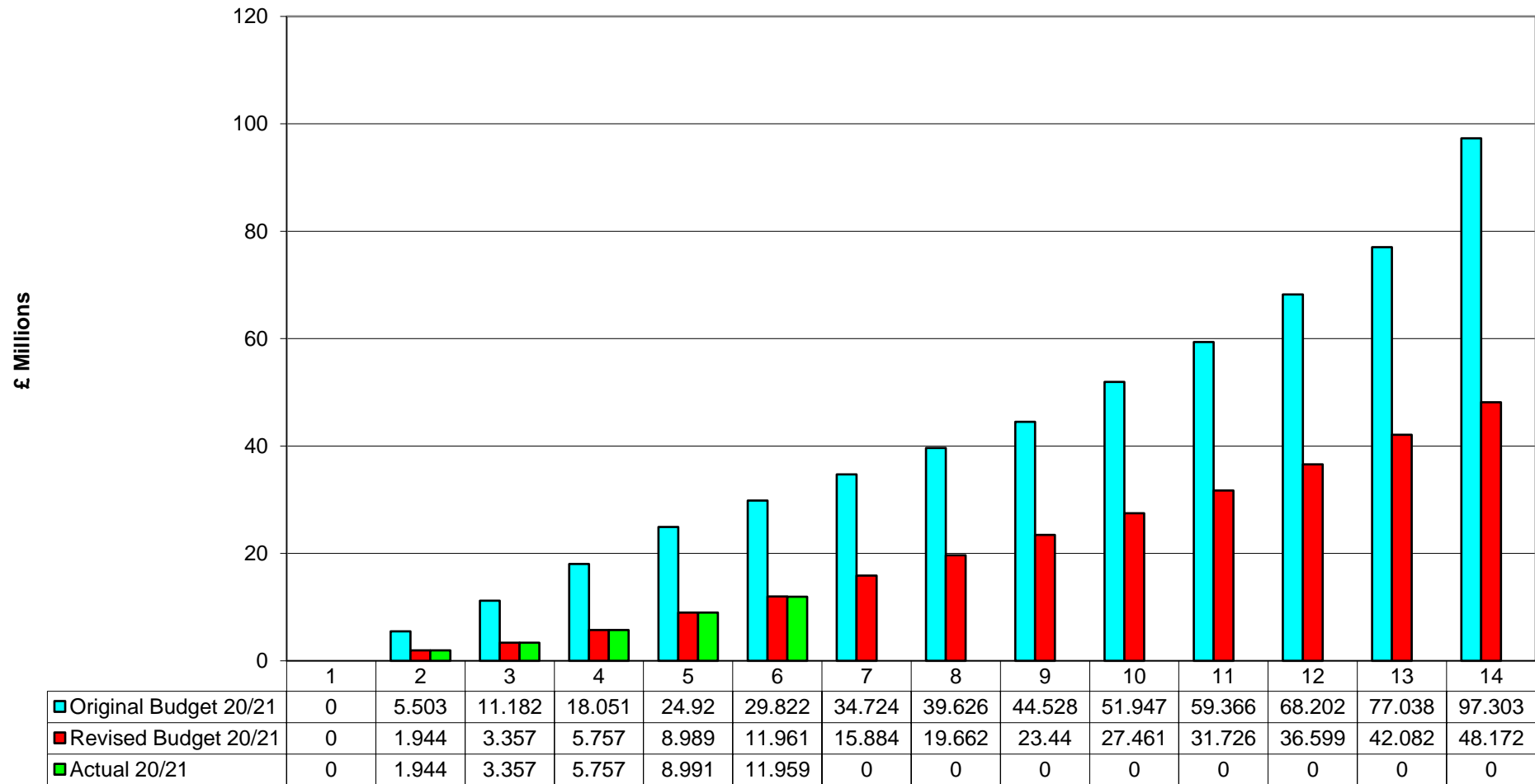
E-mail: jackie.taylor@southlanarkshire.gov.uk

SOUTH LANARKSHIRE COUNCIL
CAPITAL EXPENDITURE 2020/21
HOUSING PROGRAMME
FOR PERIOD 1 APRIL 2020 TO 11 SEPTEMBER 2020

Appendix A

	<u>2020/21</u> <u>Annual</u> <u>Budget</u> <u>£m</u>	<u>2020/21</u> <u>Budget to</u> <u>11/09/20</u> <u>£m</u>	<u>2020/21</u> <u>Actual to</u> <u>11/09/20</u> <u>£m</u>
Expenditure			
2020/2021 Budget	48.172	11.961	11.959
Income	<u>2020/21</u> <u>Annual</u> <u>Budget</u> <u>£m</u>	<u>2020/21</u> <u>Actual to</u> <u>11/09/20</u> <u>£m</u>	
Capital Funded from Current Revenue	18.134	11.532	
Prudential Borrowing	9.994	-	
Specific Grant			
- Scottish Government – New Council House	18.124	0.427	
- Scottish Government – Open Market Purchase Scheme	1.800	-	
- Scottish Government – Mortgage to Rent	0.120	-	
	48.172	11.959	

HRA Capital Expenditure Profile Graph 20/21



HOUSING CAPITAL PROGRAMME 2020/21**EXECUTIVE SUMMARY****PERIOD ENDED 11 SEPTEMBER 2020****Expenditure Periods**

	<u>1</u>	<u>2</u>	<u>3</u>	<u>4</u>	<u>5</u>	<u>6</u>	<u>7</u>	<u>8</u>	<u>9</u>	<u>10</u>	<u>11</u>	<u>12</u>	<u>13</u>	<u>14</u>
<u>Programme Status</u>														
Projects Complete	-	-	2	4	8	8								
Projects on Programme	-	-	74	63	75	90								
Projects Behind Programme	-	-	-	10	9	4								
Projects Altered Brief/Programme	-	-	17	13	11	11								
Projects Held	-	-	72	75	62	56								
	-	-	165	165	165	169								
<u>Project Status</u>														
Design Feasibility	-	-	73	70	66	68								
Sketch Design	-	-	1	-	-	1								
Detailed Design	-	-	3	3	3	2								
Production Information	-	-	8	10	10	10								
Tendering	-	-	35	36	35	37								
On Site	-	-	43	42	43	43								
Complete	-	-	2	4	8	8								
	-	-	165	165	165	169								

Housing Capital Programme 2020/21

Build Variance Explanations

<u>Project Name</u>	<u>Status</u>	<u>Variance Explanation</u>
Kirkton Place, East Mains, East Kilbride - External Fabric	Behind Programme	Delayed due to additional queries associated with the tender.
Eddlewood Deck Access Blocks Phase 1 - External Fabric & Walkway Repairs	Behind Programme	Delayed due to Covid-19 related access issues.
Strutherhill Phase 1 - External Fabric Repairs	Behind Programme	Delayed due to the Contractor reprioritising projects due to Covid-19
Clyde, Calder & White Cart Towers, EK - Emergency Lighting	Behind Programme	Delayed due to Covid-19.

Report

4

Report to: **Financial Resources Scrutiny Forum**
 Date of Meeting: **26 November October 2020**
 Report by: **Executive Director (Finance and Corporate Resources)**

Subject: **Revenue Budget Monitoring 2020/2021**

1. Purpose of Report

1.1. The purpose of the report is to:-

- ◆ advise the Forum on the overall financial position of the Council's General Fund Revenue Account and Housing Revenue Account for the period 1 April 2020 to 11 September 2020, and
- ◆ advise the Forum of an update on the 2020/2021 Revenue Budget for the Council's General Fund, taking into account the financial implications of the coronavirus pandemic.

2. Recommendation(s)

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

- (1) that the net overspend of £0.182 million on the General Fund Revenue Account at 11 September 2020, after COVID-19 spend and funding (Section 4 and Appendix 1), be noted;
- (2) that the breakeven position on the Housing Revenue Account at 11 September 2020 (section 5 and Appendix 4 of the report), and the forecast to 31 March 2021 of breakeven, be noted;
- (3) that the total net expenditure and lost income of £11.272 million in relation to COVID-19, offset by Government Grant included in the Council's position as at 11 September 2020 (section 4.4) be noted;
- (4) that the pressures being experienced in Children and Families and Adults and Older People (section 4.15 and 4.16), be noted; and
- (5) that the Council's predicted COVID-19 spend of £4.657 million for 2020/2021 (Table 3), be noted.

3. Background

3.1. The Revenue reports attached provide detail on the most recent report considered at the Executive Committee on 4 November 2020.

3.2. General Services Position

The report will summarise the actual expenditure and income to 11 September 2020 compared with the budget for the same period. This includes spend to date due to the COVID-19 outbreak. This is summarised in Section 4.

3.3. Housing Revenue Account Position

The report also shows the expenditure and income position for the Housing Revenue Account (HRA) to 11 September 2020. This is summarised in Section 5.

3.4. **COVID-19 Update**

The Council is incurring additional costs in respect of COVID-19. The detail of this is summarised in section 6.

4. **General Fund Revenue Account Position**

- 4.1. As at 11 September 2020, the overspend before COVID-19 funding is £11.454 million. If we include the COVID-19 funding, the position is an overspend of £0.182 million as detailed in Appendix 1. This reflects the pressures in Social Work Resources' Children and Families, partially offset by an underspend in Community and Enterprise Resources.
- 4.2. This position takes account of the fact that all COVID-19 spend has been funded either from unspent budgets or the relevant Fund (Scottish Welfare Fund, Food Fund, Business Grants, Self-Employed Grants), with the balance of COVID-19 expenditure being funded from the Hardship Fund, Consequentials and Education specific funding (Teachers and Support, Mobilisation and Digital Inclusion).
- 4.3. The Social Care Mobilisation monies received via the NHS have also been included to offset the Social Work spend incurred.
- 4.4. The total Food Fund, Hardship Fund, Consequentials and Education specific funding utilised to 11 September 2020 is £11.272 million, which equates to 50.7% of the total funding confirmed to date (including the £0.751 million of funding used in 2019/2020). The reduction in percentage of funding utilised since period 5 reflects the inclusion of the Education specific funding. The COVID-19 pressures across Resources are included in the position in Appendix 1 and are detailed in Appendix 2. In addition, all of the Social Care Mobilisation monies received to date have been spent.
- 4.5. The position across all Resources is an overspend of £8.349 million as shown in Appendix 1 and is the result of COVID-19 and pressures within Social Work Resources. This is net of the Social Care Mobilisation monies which sit in the Resource. Spend in relation to the Food Fund (£3.105 million) is recorded under Corporate Items in Appendix 1. This takes the overspend position to £11.454 million (as reported at 4.1).
- 4.6. The spend in relation to the Food Fund includes the cost of Free School Meals (including paypoint charges), the cost of meal provision in Hubs and for the provision of food to vulnerable people and the Homeless.
- 4.7. Approval was received at the Executive Committee (12 August 2020) to make the additional payment of £1.269 million to SLLC to manage the lost income pressure which is included in the Community and Enterprise Resources COVID costs. The loss of income experienced by SLLC is significant, and consideration on the sustainability of services delivered by the Trust will be required. The estimate for the full year included in the Cost of Recovery is £3.200 million.
- 4.8. **COVID-19 expenditure to Period 6:** The total COVID net expenditure as at 11 September is **£11.272 million** which has been funded from the Food Fund, Hardship Fund, Consequentials and Education specific funding.
- 4.9. Government funding notified to the Council and the corresponding expenditure budgets in relation to the Self Employed Hardship Fund are included in the Community and Enterprise Resources budget, while the expenditure budget for

Discretionary Housing Payments and the expenditure and income for the Scottish Welfare Fund payments and Small Business Support Grants are included in the Finance and Corporate Resources' budget.

4.10. In relation to the Transitional Funding for Childcare the expenditure and income budgets have both been included in Education Resource budget.

4.11. Table 1 provides a summary of this position across the various elements.

Table 1 – Summary of the Cost of COVID-19 (to 11 September 2020)

	Annual Budget £m	Actual to 11 September 2020 £m
Expenditure / Lost Income: (Excluding Social Care Mobilisation)		
Additional Resource Spend	0.000	6.858
Council Tax Income / CTRS	0.000	0.000
Food Fund Spend	0.000	3.105
Lost Income	0.000	3.127
Total Expenditure / Lost Income	0.000	13.090
Less: Unspent Budget	0.000	(1.818)
Total Net Expenditure / Lost Income	0.000	11.272
Funded by:		
Government Funding – Hardship Fund	(2.227)	(2.227)
Government Funding – Food Fund (<i>Total allocation</i>)	(3.713)	(3.105)
Government Funding – Consequentials	(12.152)	(4.844)
Government Funding – Education specific (Teachers, Support, Mobilisation, and Digital Inclusion)	(4.889)	(1.096)
Total Funding	(22.981)	(11.272)
Expenditure / Lost Income: Social Care Mobilisation		
Additional Resource Spend	0.000	8.628
Unachieved Savings	0.000	0.345
Lost Income	0.000	0.355
Total Expenditure / Lost Income	0.000	9.328
Funded by:		
Government Funding – Social Care Mobilisation (actual received to date £5.464m – balance accrued)	0.000	9.328
Total Funding	0.000	0.000

4.12. Table 1 shows that, by 11 September 2020, excluding Social Care Mobilisation, already £11.272 million of the confirmed funding provided for COVID-19 has been utilised in 2020/2021. In total 50.7% of funding provided has been used to date. The percentage has decreased from last time due to the additional funding received for Education being included in this figure. Section 6 of this report provides details of the expected shortfall in funding for 2020/2021 in relation to spend made on COVID-19.

- 4.13. **Social Work:** Table 1 also shows that the Social Care Mobilisation monies received to date have been fully spent. As at 11 September 2020, the Council has been advised of £5.464 million of funding, and would need another £3.864 million to meet the spend of £9.328 million incurred to that point. The COVID-19 spend included in the services devolved to the Integrated Joint Board are being included in the Mobilisation Plan which the Scottish Government are using to allocate funds to the Health and Social Care Partnership. Councils have been told that all reasonable costs will be reimbursed. The Social Work Resources position includes the current expenditure and offsetting income of £9.328 million in relation to the cost of additional beds to facilitate discharge from hospital, PPE equipment, support for carers and staff overtime (Appendix 3). Monies received to date total £5.464 million.
- 4.14. There is a continued assumption that this year's additional costs of COVID-19 faced by services devolved to the IJB will be funded through the Mobilisation plan, therefore will be fully funded and therefore there is no account taken of this pressure in the figures. However, there is the real possibility that through actions taken now, there are legacy costs into future years (such as increased care home placements or use of external Home Care providers). Alongside the Health and Social Care Partnership, the Council will require to consider impact of any legacy overspends within the parameters of the current budget.
- 4.15. **Social Care - Children and Families:** Despite investment in the Service to cover pressures, we have seen financial pressures relating to Children and Families. The main reason is additional external residential placements made in the early part of the year. The overspend at period 6 is £0.243 million. Work is ongoing with the Service on actions to reduce this overspend further.
- 4.16. **Social Care – Adults and Older People:** In addition to the pressures being experienced in Children and Families, the Resource are starting to also see pressures in relation to increasing costs within the Home Care service. Work is ongoing to identify actions to manage this pressure, therefore no account has been taken in these figures regarding this pressure. At present the pressure faced is estimated at £1.3 million, however actions are being identified to reduce this going forwards. Work continues to establish any costs that are related to COVID to ensure they are reported to the Scottish Government as part of the Mobilisation plan. Actions are in place to look to manage the level of overspend for the year. This includes discussion with the IJB Chief Financial Officer on recovery plan solutions. An update will be provided in the next report to the Executive Committee.
- 4.17. **Loan Charges:** There is currently no variance reported on the loan charges budget. However, it is worth noting that since the 2020/2021 Revenue Budget was set, there is now a lower requirement to borrow as a result of reduced spend levels within the capital programme, there has been no borrowing taken so far this year and interest rate forecasts are lower. As a result, an underspend is anticipated this year. Work is ongoing to quantify this and it will be brought to the Committee on 16 December 2020.
- 4.18. **Corporate Items - COVID-19:** The Corporate Items expenditure budget line in Appendix 1 shows the full year budget allocation, including COVID-19 funding, and at the 11 September 2020 is showing an underspend of £8.167 million which offsets the spend and lost income shown across Resources.
- 4.19. **Council Tax:** As a result of COVID-19, it is likely that Council Tax cash income will not be collected to the same level as before. Currently, for April to August, we have seen cancellations of direct debits, lower arrears collections and higher demand for

Council Tax Reduction Scheme (CTRS) payments. However, as we will still look to recover any unpaid council tax, comparing the actual impact on this year's budget will mean a minimal impact compared to the budget set therefore no costs have been included in the COVID-19 data or the period 6 position shown in the appendices.

- 4.20. This is still very much an estimate dependant on the level of Council Tax paid in year, and progress on collection of Council Tax debts. The position assumed includes the impact so far on the Council Tax Reduction Scheme.
- 4.21. It should be noted that the Scottish Government has set aside £50 million of funding to assist with the impact of COVID-19 on Council Tax and social security benefits, which will contribute to the costs of CTRS. The Scottish Government recently notified councils that they are distributing £25 million of this fund to assist in meeting the increased costs of the CTRS, including the administration costs of the additional caseload. The Council's allocation is £1.310 million and will be added to the figures in future reports.
- 4.22. **Former Trading Services Income:** Budgets for former trading services (Roads, Community and Property Services) include income from the HRA and from Capital. In the current COVID-19 financial climate it remains the position that these Revenue Services still need to recover costs as planned.
- 4.23. Arrangements have been made to ensure that budgeted income from the HRA and Capital continues to flow to these services. The position in this paper assumes that this continues to happen.

5. Housing Revenue Account Position

- 5.1. As at 11 September 2020, Appendix 4 of the report shows a breakeven position against the phased budget on the Housing Revenue Account.
- 5.2. The Housing Revenue Account is incurring additional costs in respect of COVID-19. This includes a reduction in rental income collected, an increase in rent loss due to properties remaining void for longer periods, and the purchase of additional PPE. The COVID 19 lockdown has also caused an underspend on Repairs and Maintenance due to the inability to carry out work within homes.
- 5.3. As noted at 4.23 we have assumed that the HRA will continue to make payments to the former Trading Accounts at budgeted levels. These payments will continue until works recommence.
- 5.4. Within the break-even position, we have an anticipated year end transfer to reserves relating to the net underspend on repairs and maintenance due to COVID-19 lockdown. This funding will be required in future years to complete the repairs and maintenance work which we have currently been unable to carry out.
- 5.5. The forecast to 31 March 2021 on the Housing Revenue Account is a breakeven position.

6. Updated Revenue Budget Position 2020/2021 - COVID-19 Expenditure and Income Impacts

- 6.1. The Council's recovery plan was approved by the Executive Committee on 24 June 2020. Updates are being provided to the COVID-19 Recovery Board on a 4 weekly basis.

- 6.2. The full year net costs previously reported to this Committee were estimated at £4.639 million. However, the most recent report to the Recovery Board (14 October 2020) showed a revised cost of £4.657 million, following updates to the Resource spend positions and confirmation of the allocations of funding from the Scottish Government.
- 6.3. The position above does not include any costs in relation to the service delegated to the Integrated Joint Board (IJB) (section 4.13 and 4.14). The Council has submitted estimates of the total costs of the Social Care services delegated to the IJB to the Scottish Government as part of their mobilisation plan, totalling £23.6 million. We are still assuming that the Scottish Government will fully fund these costs, however, if we do not receive all of the funding this is a risk to the Council's financial position.
- 6.4. The revised net costs to the Council for 2020/2021, along with the Government Grant available, are summarised in Table 3. Table 3 also includes the level of savings not achievable and the SLLCT shortfall. The Table finally shows the net position assuming that the additional cost of Capital is managed through the Capital Programme.

6.5. **Table 3: Net Cost to the Council for 2020/2021 (Revised)**

	£m
Identify Costs for 2020/2021 including Recovery plans	26.710
Lost Income	8.859
Spend Not Made	(4.166)
Net Cost to the Council in 2020/2021 <i>Detailed across Resources in Appendix 1</i>	31.403
Government Grant Confirmed to Date (mid-August 2020) - Hardship Fund balance (£2.227m), Food Fund (£1.937m and £1.345m), Consequential (£9.233m), Education Funding (£2.167m), IT Equipment Funding (£1.469m), Teachers (£1.300m), Transport Mobilisation (£0.072m), Mobilisation (£1.206m), and Consequential (£2.919m)	(23.875)
Net Cost to the Council for 2020/2021 (after Government Grant)	7.528
Savings Not Achievable	1.020
SLLCT Shortfall	3.200
Revised Net Cost to the Council for 2020/2021	10.548
Less: Costs Associated with Capital	(7.091)
Revised Net Cost to the Council excluding Capital <i>(shown in Appendices 5 and 6)</i>	4.657

- 6.6. The lost income in Table 3 above includes income in relation to SLLC. The figure shown has been updated following refinement of the estimates by SLLC. However, the final position will depend on the return to service and also on the uptake of those services.
- 6.7. The net cost reported in Table 3 includes a number of assumptions including the assumption that a level of charge is made to HRA and capital programmes (£23.485 million). If this level of recharge was not made the level of costs would increase to £28.142 million (see Appendix 6).
- 6.8. **Education Flexible Funding**
As reported previously, of the £3.100 million of Pupil Equity funding that could be used to contribute towards the cost of COVID-19 under the flexibility provided by the Scottish Government, £1.500 million is required by schools to address inequity,

leaving a balance of £1.600 million that could be spent on COVID-19 costs. This situation continues to be monitored.

- 6.9. **Council Tax / CTRS** - The figure does not include any impact of COVID-19 on Council Tax or CTRS, on the basis that a recent projection of the net income position, compared to budget for the year, shows a minimal variance.

7. Funding Update

- 7.1. Work continues on ensuring we are aware of all opportunities on funding to help meet costs pressures.
- 7.2. **Loss of Income Scheme:** Work continues between COSLA, the Scottish Government and Local Government stakeholders on designing a Loss of Income scheme appropriate for Scotland. COSLA has co-ordinated an exercise to collect and collate information relating to budgeted income across all service areas including ALEO's. This was shared with the Scottish Government and draft guidance is due to be issued, which COSLA will share with Directors of Finance in order to obtain their professional opinion on the proposals.
- 7.3. **Fiscal Flexibility:** It was previously reported that six requests were made to the Government for fiscal flexibilities including permission to borrow for revenue costs, flexibility on how capital grant is used, as well as holidays for debt interest and principal payments. The flexibilities requested also included being able to meet the costs of any deficit in our financial position over a number of years, and for flexibility in using any unspent business grants.
- 7.4. Of the six options previously proposed for consideration, three have been approved: the flexibility to use Capital Receipts to fund the Revenue cost of COVID-19, Loans Fund Principal Repayment Holiday and changes to the accounting for Service concessions for PPP/PFI contracts. Work is ongoing to fully understand the implications of the Service Concessions for PPP/PFI Contracts. It is our understanding that we will be able to benefit from the flexibility around capital receipts which would release £5 million of receipts that was identified to pay loan charges. Using this £5 million as flexibility means that the funding plan to use reserves created by the loans fund review will be brought forward. This would affect the period to 2024/2025. At present, we are unlikely to see benefit from the other 2 options.
- 7.5. COSLA has written to the Cabinet Secretary for Economy, Fair Work and Culture seeking commitment that the £15.5 million of the £107 million Culture Recovery Fund which has not been committed, be made accessible to Local Government to support local authority and ALEO cultural services. No feedback has been received to date.
- 7.6. **Education Funding:** Work is ongoing to ensure that the additional costs associated with the safe return to school are captured in a consistent way for the first term, to allow councils to access the additional £30 million that has been committed for this purpose.
- 7.7. **Health and Social Care Funding:** Discussions are currently taking place around the distribution of the remaining £17 million of the original £100 million of funding for Local Mobilisation Plans. In addition, the Local Mobilisation Plans, routed through IJB's, are currently being analysed by the Scottish Government with a view to making allocations to NHS Boards and Health and Social Care Partnerships over and above the £100 million already agreed. Recommendations for forward-looking allocations will be put to the Cabinet Secretary for consideration.

8. Employee Implications

8.1. None.

9. Financial Implications

9.1. As detailed within this report.

10. Climate Change, Sustainability and Environmental Implications

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

11. Other Implications

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

11.2. There are no implications for sustainability in terms of the information contained in this report.

12. Equality Impact Assessment and Consultation Arrangements

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

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

Paul Manning

Executive Director (Finance and Corporate Resources)

4 November 2020

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 11 September 2020

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
Revenue Budget Monitoring Report
Period Ended 11 September 2020 (No.6)

<u>Committee</u>	Annual Budget	Annual Forecast	Annual Forecast Variance	Budget Proportion to 11/09/20	Actual to Period 6 11/09/20	Variance to 11/09/20		
Departments:	£m	£m	£m	£m	£m	£m		%
Community and Enterprise Resources	108.190	108.190	0.000	42.352	46.753	(4.401)	over	(10.4%)
Facilities Streets Waste and Grounds	66.087	66.087	0.000	24.560	24.458	0.102	under	0.4%
Environmental Services (Inc. Projects)	0.925	0.925	0.000	(1.279)	(0.996)	(0.283)	over	(22.1%)
Leisure and Culture Services	19.321	19.321	0.000	9.653	9.633	0.020	under	0.2%
Planning and Economic Development	2.140	2.140	0.000	1.520	1.878	(0.358)	over	(23.6%)
Roads	19.717	19.717	0.000	7.898	8.664	(0.766)	over	(9.7%)
COVID19	0.000	0.000	0.000	0.000	3.116	(3.116)	over	n/a
Education Resources	349.374	349.374	0.000	115.907	117.855	(1.948)	over	(1.7%)
Education	349.374	349.374	0.000	115.907	115.668	0.239	under	(0.2%)
COVID19	0.000	0.000	0.000	0.000	2.187	(2.187)	over	n/a
Finance and Corporate Resources	36.143	36.143	0.000	20.240	21.305	(1.065)	over	(5.3%)
Finance Services - Strategy	1.982	1.982	0.000	1.535	1.531	0.004	under	0.3%
Finance Services - Transactions	13.685	13.685	0.000	7.099	7.179	(0.080)	over	(1.1%)
Audit and Compliance Services	0.330	0.330	0.000	0.282	0.281	0.001	under	0.4%
Information Technology Services	4.707	4.707	0.000	4.144	4.042	0.102	under	2.5%
Communications and Strategy Services	0.957	0.957	0.000	0.642	0.717	(0.075)	over	(11.7%)
Administration and Licensing Services	4.204	4.204	0.000	2.390	2.566	(0.176)	over	(7.4%)
Personnel Services	10.278	10.278	0.000	4.148	4.147	0.001	under	0.0%
COVID19	0.000	0.000	0.000	0.000	0.842	(0.842)	over	n/a
Housing and Technical Resources	13.994	13.994	0.000	4.465	4.936	(0.471)	over	(10.5%)
Housing Services	8.543	8.543	0.000	2.011	2.011	0.000	-	0.0%
Property Services	5.451	5.451	0.000	2.454	2.454	0.000	-	0.0%
COVID19	0.000	0.000	0.000	0.000	0.471	(0.471)	over	n/a
Social Work Resources	172.411	172.411	0.000	80.937	81.401	(0.464)	over	(0.6%)
Performance and Support Services	8.043	8.043	0.000	3.634	3.622	0.012	under	0.3%
Children and Families	35.608	35.608	0.000	15.206	15.449	(0.243)	over	(1.6%)
Adults and Older People	127.253	127.253	0.000	61.751	61.778	(0.027)	over	0.0%
Justice and Substance Misuse	1.507	1.507	0.000	0.346	0.310	0.036	under	10.4%
COVID19	0.000	0.000	0.000	0.000	0.242	(0.242)	over	n/a
Joint Boards	2.245	2.245	0.000	0.914	0.914	0.000	-	0.0%
	682.357	682.357	0.000	264.815	273.164	(8.349)	over	(3.2%)

<u>Committee</u>	Annual Budget	Annual Forecast	Annual Forecast Variance	Budget Proportion to 11/09/20	Actual to Period 6 11/09/20	Variance to 11/09/20		
	£m	£m	£m	£m	£m	£m		
Service Departments Total	682.357	682.357	0.000	264.815	273.164	(8.349)	over	(3.2%)
CFCR	1.531	1,531	0.000	0.000	0.000	0.000	-	n/a
Loan Charges	49.743	49.743	0.000	21.318	21.318	0.000	-	0.0%
Corporate Items	5.706	5.706	0.000	0.064	0.064	0.000	-	0.0%
Corporate Items - COVID19	22.981	22.981	0.000	11.272	3.105	8.167	under	72.5%
Corporate Items - 21/22 Strategy	5.389	5.389	0.000	0.000	0.000	0.000	-	n/a
Total Expenditure	767.707	767.707	0.000	297.469	297.651	(0.182)	over	(0.1%)
Council Tax	159.471	159.471	0.000	68.345	68.345	0.000	-	0.0%
Less: Council Tax Reduction Scheme	(21.304)	(21.304)	0.000	(9.130)	(9.130)	0.000	-	0.0%
Net Council Tax	138.167	138.167	0.000	59.215	59.215	0.000	-	0.0%
General Revenue Grant	344.036	344.036	0.000	146.557	146.557	0.000	-	0.0%
General Revenue Grant- COVID19	24.594	24,594	0.000	9.233	9.233	0.000	-	0.0%
Non Domestic Rates	226.179	226.179	0.000	102.421	102.421	0.000	-	0.0%
Transfer from Reserves	34.731	34.731	0.000	34.731	34.731	0.000	-	0.0%
Total Income	767.707	767.707	0.000	352.157	352.157	0.000	-	0.0%
Net Expenditure / (Income)	0.000	0.000	0.000	(54.688)	(54.506)	(0.182)	over	(0.3%)

SOUTH LANARKSHIRE COUNCIL
Revenue Budget Monitoring Report
Period Ended 11 September 2020 (No.6)

<u>Budget Category</u>	Annual Budget	Annual Forecast	Annual Forecast Variance	Budget Proportion to 11/09/20	Actual to Period 6 11/09/20	Variance to 11/09/20		%
	£m	£m	£m	£m	£m	£m		
Service Departments:								
Expenditure								
Employee Cost	529.379	529.379	0.000	227.122	229.416	(2.294)	over	(1.0%)
Property Costs	52.843	52.843	0.000	11.877	12.894	(1.017)	over	(8.6%)
Supplies and Services	54.440	54.440	0.000	20.280	15.952	4.328	under	21.3%
Transport Costs	40.409	40.409	0.000	17.234	17.186	0.048	under	0.3%
Administration Costs	15.274	15.274	0.000	5.976	6.032	(0.056)	over	(0.9%)
Payments to Other Bodies	116.889	116.889	0.000	70.065	69.977	0.088	under	(0.1%)
Payments to Contractors	199.970	199.970	0.000	77.232	82.473	(5.241)	over	(6.8%)
Transfer Payments	5.741	5.741	0.000	3.796	3.655	0.141	under	3.7%
Housing Benefits	70.686	70.686	0.000	28.113	26.913	1.200	under	4.3%
Financing Charges (controllable)	2.089	2.089	0.000	1.149	1.251	(0.102)	over	(8.9%)
Total	1,087.720	1,087.720	0.000	462.844	465.749	(2.905)	over	(0.6%)
Service Departments Total	1,087.720	1,087.720	0.000	462.844	465.749	(2.905)	over	(0.6%)
CFCR	1.531	1.531	0.000	0.000	0.000	0.000	-	n/a
Loan Charges	49.743	49.743	0.000	21.318	21.318	0.000	-	0.0%
Corporate Items	5.706	5.706	0.000	0.064	0.064	0.000	-	0.0%
Corporate Items - COVID-19	22.981	22.981	0.000	11.272	3.105	8.167	under	72.5%
Corporate Items - 21/22 Strategy	5.389	5.389	0.000	0.000	0.000	0.000	-	n/a
Total Expenditure	1,173.070	1,173.070	0.000	495.498	490.236	5.262	under	1.1%
Income								
Housing Benefit Subsidy	65.542	65.542	0.000	25.826	24.808	(1.018)	under rec	(3.9%)
Other Income	339.821	338.821	0.000	172.203	167.777	(4.426)	under rec	(2.6%)
Council Tax (Net of Council Tax Reduction Scheme)	138.167	138.167	0.000	59.215	59.215	0.000	-	0.0%
General Revenue Grant	344.036	344.036	0.000	146.557	146.557	0.000	-	0.0%
General Revenue Grant - COVID-19	24.594	24.594	0.000	9.233	9.233	0.000	-	0.0%
Non Domestic Rates	226.179	226.179	0.000	102.421	102.421	0.000	-	0.0%
Transfer from Reserves	34.731	34.731	0.000	34.731	34.731	0.000	-	0.0%
Total Income	1,173.070	1,173.070	0.000	550.186	544.742	(5.444)	under rec	(1.0%)
Net Expenditure / (Income)	0.000	0.000	0.000	(54.688)	(54.506)	(0.182)	over	0.3%

COVID-19 Expenditure to 11 September 2020

Additional Costs

Service	Description of Cost	Value £m
Community and Enterprise Resources		
Fleet, Environmental and Projects	Staffing costs supporting COVID response	0.142
Facilities, Streets, Waste and Grounds	Staffing costs supporting COVID response	0.027
Planning and Economic Development	Staffing costs supporting COVID response	0.003
Facilities, Streets, Waste and Grounds	PPE, Equipment and cleaning materials for staff.	0.707
Facilities, Streets, Waste and Grounds	Fleet costs including fuel supporting COVID19 response	0.101
Facilities, Streets, Waste and Grounds and Fleet, Environmental and Projects	Printing and Stationery, signage and mobile phones	0.047
Facilities, Streets, Waste and Grounds	Increase in domestic waste tonnage	0.810
Facilities, Streets, Waste and Grounds	Webcast system and live webcasts	0.010
Leisure	Impact of lost income on SLLCT establishments	1.269
Education Resources		
Schools	Supply Teachers (April, May and June)	0.502
Support Services	Education Additional Staffing (to August)	0.100
Schools	Additional Teachers	0.254
Schools	Additional School Support Assistants	0.021
YFCL	Hub School Janitors (April and May)	0.020
YFCL	YFCL Sessional Additional Hours (April and May)	0.032
YFCL	Summer Hubs Sessional Sat (July and August)	0.220
Schools	Facilities Orders (Hand sanitisers / soap dispensers / bins / wipes / hand towels)	0.264
Schools / ELC	Central Orders (Gloves /wipes / aprons / masks)	0.557
Schools	Hub Schools Supplies / Materials	0.064
Schools	Schools Hand Washing Supplies / Home Working Materials etc	0.025
Schools	Hub Schools Replenishment of Supplies / Materials	0.023
Schools	Signage / Posters / Stickers	0.062
ELC	ELC Provision to Key Workers	0.043
Finance and Corporate Resources		
IT Services	IT related spend to allow home working and PPP cleaning	0.170
Finance (Transactions), Personnel and Communications and Strategy	Additional staff costs to process Business Grants, Scottish Welfare Fund applications, work on Wellbeing line and provision of additional information on social media.	0.501
All	PPE, Telephones and mail to support COVID response	0.121
Finance (Transactions)	Benefits costs associated with homeless use of Bed and Breakfast	0.050
Housing and Technical Resources		
Housing and Property Services	Temporary accommodation costs for homeless people, set up costs for temporary mortuary facility and the cost of PPE for housing and property services staff.	0.471
Social Work Resources		
Children & Family, Justice	Staffing costs to maintain service in children's home, support to vulnerable families and young people and costs related to the early release from prison	0.242
Total Additional Costs as at Period 6		6.858

Council Tax and Council Tax Reduction Scheme (CTRS)

Service	Description of Lost Income	Value £m
Council Tax	Loss of 2020/21 Council Tax Income including cancelled Direct Debits at end July 2020	0.000
Council Tax	Loss of Council Tax arrears collection income at end July 2020	0.000
CTRS	Cost of additional payments as at end July 2020	0.000
Additional Cost/Lost Income as at Period 6		0.000

Expenditure on Food Fund

Service	Description of Cost	Value £m
Corporate Items	Expenditure on Food Fund related items including Free School Meals provision, paypoint costs for Free School Meals, provision of meals to hubs and social work and food to vulnerable households	3.105
Additional Costs as at Period 6		3.105

Lost Income

Service	Description of Lost Income	Value £m
Community and Enterprise Resources		
Planning and Economic Development	Reduced income from Planning applications	0.390
Roads	Reduced Parking income and income from Roads Act legislation	0.939
Facilities, Streets, Waste and Grounds	Reduced school meals, care of gardens and special uplifts income	1.114
Fleet, Environmental and Projects	Reduced income from taxi inspections.	0.043
Education Resources		
Early Years	Reduced income from Early Years Fees, playgroups and nursery milk claims	0.354
Support Services	Reduced income from Music Tuition fees	0.059
Support Services	Reduced income from Privilege transport	0.005
Finance and Corporate Resources		
Administration, Legal and Licensing	Reduced income for Licensing and Registration	0.138
Communications and Strategy	Reduced print room income.	0.085
Total Lost Income as at Period 6		3.127

Unspent Budget

Service	Description of Lost Income	Value £m
Community and Enterprise Resources		
Facilities, Streets, Waste and Grounds	Reduced expenditure on food purchases	(1.054)
Facilities, Streets, Waste and Grounds	Reduced expenditure on fireworks display	(0.020)
Planning and Economic Development	Reduced expenditure due to cancellation of Christmas events	(0.045)
Roads	On flooding works	(0.042)
Education Resources		
Support Services	West Partnership Income	(0.012)
Schools	Gas (April and May)	(0.103)
YFCL	Holiday Lunch Clubs	(0.542)
Unspent Budget as at Period 6		(1.818)

Net Cost of COVID-19 as at Period 6		11.272
--	--	---------------

SOUTH LANARKSHIRE COUNCIL
Revenue Budget Monitoring Report
Period Ended 11 September 2020 (No.6)
Housing Revenue Account

	Annual Budget	Forecast for Year	Annual Forecast Variance	Budget Proportion to 11/09/20	Actual to Period 6 11/09/20	Variance to 11/09/20		%	Note
	£m	£m	£m	£m	£m	£m			
Employee Costs	13.721	13.721	0.000	5.831	5.733	0.098	under	1.7%	1
Property Costs	46.661	46.661	0.000	19.855	19.751	0.104	under	0.5%	2
Supplies & Services	0.996	0.996	0.000	0.258	0.264	(0.006)	over	(2.3%)	
Transport & Plant	0.195	0.195	0.000	0.026	0.026	0.000	-	0.0%	
Administration Costs	5.644	5.644	0.000	2.442	2.449	(0.007)	over	(0.3%)	
Payments to Other Bodies	3.176	3.176	0.000	1.397	1.397	0.000	-	0.0%	
Payments to Contractors	0.100	0.100	0.000	0.080	0.081	(0.001)	over	(1.3%)	
Transfer Payments	0.000	0.000	0.000	0.000	0.000	0.000	-	n/a	
Financing Charges	19.448	19.448	0.000	5.807	5.805	0.002	under	0.0%	
Total Controllable Expenditure	89.941	89.941	0.000	35.696	35.506	0.190	under	0.5%	
Total Controllable Income	(107.634)	(107.634)	0.000	(39.689)	(38.945)	(0.744)	under rec	(1.9%)	3
Transfer to/(from) Balance Sheet	(0.315)	(0.315)	0.000	(0.142)	(0.696)	0.554	over rec	390.1%	4
Net Controllable Expenditure	(18.008)	(18.008)	0.000	(4.135)	(4.135)	0.000	-	0.0%	
Add: Non Controllable Budgets									
Financing Charges	18.008	18.008	0.000	8.091	8.091	0.000	-	0.0%	
Total Budget	0.000	0.000	0.000	3.956	3.956	0.000	-	0.0%	

Variance Explanations

1. Employee Costs

This underspend reflects the level of turnover within the Service.

2. Property Costs

This underspend reflects the reduction in the level of repairs and maintenance that can be undertaken due to COVID19 lockdown.

3. Income

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

4. Transfer to/(from) Balance Sheet

This reflects the current anticipated year end transfer from reserves. The transfer will depend on the final outturn, and currently the transfer required is higher than anticipated due to the under recovery of income as a result of COVID19 lockdown. The position will be closely monitored as lockdown arrangements change over the coming months.

Budget Revision 2020/2021	Community and Enterprise	Education	Finance and Corporate	Housing and Technical	Social Work	Total
Projected Costs including Recovery Plan	8.863	10.331	1.573	5.527	0.416	26.710
Lost Income	7.128	0.755	0.476	0.500	0	8.859
Total Costs	15.991	11.086	2.049	6.027	0.416	35.569
Less: Spend Not Made	(2.880)	(0.850)	(0.436)	0	0	(4.166)
Net Cost to the Council in 2020/2021	13.111	10.236	1.613	* 6.027	0.416	31.403
Funding						
- Hardship Fund (£50m)						2.227
- Consequentials (£155m)						9.233
- Food Fund (£30m)						1.937
- Additional Food Fund (£27.6m)						1.345
- Additional Education Funding Streams (£130m) (confirmed element for 2020/2021 only)						2.167
- IT Equipment (Revenue and Capital)						1.469
- Teachers (£30m)						1.300
- Transport Mobilisation (£1.5m)						0.072
- Mobilisation (£20m)						1.206
- Consequentials (£49m)						2.919
Total Funding						23.875
Add: Savings Not Achievable						1.020
Add: SLLCT Shortfall						3.200
Less: Costs Associated with Capital						(7.091)
Balance						4.657

* these figures assume that income is recharged to HRA and Capital for the period of lockdown

Presentation of costs including recharging to HRA and Capital

	£m	£m
Overall Costs and loss of income <i>(including lost income from Property services, and Ground / facilities and waste services)</i>		54.888
SLLC and Savings not Achievable		<u>4.220</u>
		59.108
Less : Recharging to HRA , General Fund and Capital	** (23.485)	
Less : Capital costs being met from capital	<u>(7.091)</u>	<u>(30.576)</u>
Revised costs		28.532
Less : Government Grant confirmed		<u>(23.875)</u>
Net costs to the council (excluding capital)		4.657

** As shown at Section 6.12 – if costs are not recharged to HRA and Capital the overall costs increase to £28.142m (£23.485m + £4.657m)

Report

5

Report to: **Financial Resources Scrutiny Forum**
 Date of Meeting: **26 November 2020**
 Report by: **Executive Director (Finance and Corporate Resources)**

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

1. Purpose of Report

1.1. The purpose of the report is to:-

- ◆ update members of the Financial Resources Scrutiny Forum of progress on the Council's revenue budget for the period covering 1 April 2020 to 11 September 2020.

2. Recommendation(s)

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

- (1) that the 2020/2021 detailed financial analysis as at period 6 (11 September 2020) for each of the individual Resources, be noted.

3. Background

3.1. The individual reports attached provide detailed information on each of the Resource Revenue Budgets for 2020/2021 as at 11 September 2020. 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 11 September 2020 (Period 6).
- ◆ Details of the most significant variances within the Resource and the Housing Revenue Account across Subjective headings and across Services as at 11 September 2020 (Period 6).
- ◆ A line by line trend analysis of the total Resource expenditure and income across subjective headings as at 11 September 2020 (Period 6).

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

4. Employee Implications

4.1. None

5. Financial Implications

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

6. Climate Change, Sustainability and Environmental Implications

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

7. Other Implications

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

7. Equality Impact Assessment and Consultation Arrangements

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

Paul Manning

Executive Director (Finance and Corporate Resources)

4 November 2020

Link(s) to Council Values/Ambitions/Objectives

- ◆ Accountable, Effective, Efficient and Transparent

Previous References

- ◆ None

List of Background Papers

- ◆ Revenue Ledger prints to 11 September 2020

Contact for Further Information

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

Jackie Taylor, Head of Finance

Ext: 5637 (Tel: 01698 455637)

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

South Lanarkshire Council

Revenue Budget Monitoring Statement

Period Ended 11 September 2020 (No.6)

Community and Enterprise Resources

Service Departments :-

Facilities Streets, Waste and Grounds

Fleet, Environmental and Projects

Leisure and Culture

Planning and Economic Development

Roads

COVID-19

Total Community and Enterprise Resources

Annual Budget	Forecast for Year	Annual Forecast Variance	Budget Proportion to 11/09/20	Actual to Period 6 to 11/09/20	Variance to 11/09/20
£m	£m	£m	£m	£m	£m
66.087	66.087	0.000	24.560	24.458	0.102 under
0.925	0.925	0.000	(1.279)	(0.996)	(0.283) over
19.321	19.321	0.000	9.653	9.633	0.020 under
2.140	2.140	0.000	1.520	1.878	(0.358) over
19.717	19.717	0.000	7.898	8.664	(0.766) over
0.000	0.000	0.000	0.000	3.116	(3.116)
108.190	108.190	0.000	42.352	46.753	(4.401) over

Community and Enterprise Resources Variance Analysis 2020/21 (Period 6)

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Employee Costs	1,030k under	APT&C Basic/Superannuation/NI – 1,028k under Overtime - 41k under	Facilities, Streets, Waste and Grounds - 466k under Fleet, Environmental and Projects - 165k under Planning and Economic Development - 56k under Roads - 410k under COVID-19 - (69k) over Roads - 157k under COVID-19 - (103k) over	The variance is mainly due to vacant posts of which some are currently being progressed, partially offset by staff working on COVID-19 based duties. The overtime variance is the net effect of staff working on COVID-19 based duties partially offset by underspends as a result of normal services being suspended due to COVID-19 lockdown.
Property Costs	(469k) over	<u>Water - Metered Charges - (26k) over</u> Repairs and Maintenance - External Contractors - (37k) over	<u>Roads - (17k) over</u> COVID-19 - (44k) over	The overspend relates to higher than anticipated charges within the depots. The overspend relates to charges for site security at civic amenity sites due to COVID-19.

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Property Costs (cont)		Cleaning and Janitorial Supplies and Equipment - (376k) over	COVID-19 - (378k) over	The overspend relates mainly to the purchase of additional cleaning materials due to COVID-19.
Supplies and Services	2,130k under	Materials - 1,295k under	Roads - 1,416k under	The underspend is due to reduced costs for materials as a result of only emergency works being completed during COVID-19 lockdown.
			<u>Facilities, Streets, Waste and Grounds - (48k) over</u>	The overspend is due to the demand for replacement domestic waste bins within the Waste Service.
			<u>COVID-19 - (74k) over</u>	The overspend relates mainly to the purchase of additional materials including PPE and mortuary equipment due to COVID-19.
		Foodstuff General - 1,064k under	Facilities, Streets, Waste and Grounds - 1,065k under	The underspend is due to a reduction in food purchases within the Catering service due to school closures during COVID-19 lockdown.
		Protective Clothing and Uniforms - (123k) over	COVID-19 - (104k) over	The overspend is due to the requirement for additional Personal Protective Equipment (PPE) due to COVID-19.

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Supplies and Services (cont)		Other Supplies and Services - (93k) over	COVID-19 - (94k) over	The overspend is due to traffic management for civic amenity sites due to COVID-19.
Transport and Plant	(248k) over	<u>Purchase of Plant - (25k) over</u>	<u>COVID-19 - (21k) over</u>	The over spend is due to the purchase of plant to aid in additional works required as a result of COVID-19.
		Fleet Services - Vehicle Hires - (80k) over	Fleet, Environmental and Projects - (77k) over	The overspend is mainly due to the timing of the achievement of efficiencies within Fleet.
		Fleet Service - Repairs - (334k) over	Fleet, Environmental and Projects - (314k) over	The overspend is mainly due to the timing of the achievement of efficiencies within Fleet.
		Fleet Service Charges - Leasing - (49k) over	Facilities, Streets, Waste and Grounds - (42k) over	The overspend is mainly due to the timing of the implementation of work pattern changes as a result of COVID 19 within Grounds.
		Fleet Service Charges - Hired Vehicles - 154k under	Roads - 172k under	The underspend is due to reduced hire costs as a result of only emergency works being completed during COVID-19 lockdown.

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Transport and Plant (cont)		Fleet Services Charges - Fuel - 101k under	Roads - 109k under	The underspend is due to a reduction in fuel usage as a result of only emergency works being completed due to COVID-19 lockdown.
Administration Costs	(61k) over	Printing and Stationery - (47k) over	COVID-19 - (45k) over	The overspend relates to the printing of signage due to COVID-19.
Payment to Other Bodies	81k under	<u>Other Local Authorities - 21k under</u> <u>Payment to Other Bodies - 60k under</u>	<u>Fleet, Environmental and Projects - 21k under</u> <u>Leisure - 20k under</u> <u>Planning and Economic Development - 45k under</u>	The under spend relates to the volume of scientifically tested samples within Environmental service being less anticipated due to COVID-19. The underspend relates to budget not required for the fireworks display as a result of COVID-19. The underspend is due to the cancellation of Christmas events as a result of COVID-19.
Payment to Contractors	(2,063k) over	Payment to Private Contractors - (2,036k) over	<u>Facilities, Streets, Waste and Grounds - (98k) over</u>	The overspend is due to the cost of the contract for the disposal of fibres being higher than anticipated.

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Payment to Contractors (cont)		Payment to Private Contractor (cont)	COVID-19 - (2,089k) over Roads - 150k under	The overspend is due to increased payments to SLLC to meet budgets pressures being experienced due to COVID-19. In addition, additional costs are being incurred for an increase in the levels of domestic waste tonnage being disposed as a result of COVID-19. The underspend reflects a reduction in sub-contractor costs due to COVID19 lockdown and also a reduction in flood project spend.
Income	(4,793k) under recovered	Sales General - (989k) under recovered Fees and Charges General - (1,462k) under recovered	Facilities, Streets, Waste and Grounds - (990k) under recovered Facilities, Streets, Waste and Grounds - (139k) under recovered	The under recovery reflects a reduction in cash income from the sale of school meals within the Catering Service due to school closures during COVID-19 lockdown. The under recovery is mainly due to no income being recovered from private clients for Care of Gardens within Grounds and no income being received from bulky uplifts within Waste, both as a result of COVID-19.

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Income (cont)		Fees and Charges General (cont)	Planning and Economic Development - (395k) under recovered	The under recovery of income is due to a reduced number of planning and building standards applications as a result of COVID-19.
			Roads - (941k) under recovered	The under recovery of income is mainly due to reduced income for parking charges and fines as a result of COVID-19.
		Fleet Services - (84k) under recovered	Fleet, Environmental and Projects - (84k) under recovered	The under recovery is mainly due to lower than anticipated income from asset modifications and taxi inspections within Fleet due to COVID-19.
		Recharges - Departments of Authority - (2,262k) under recovered	Roads - (2,234k) under recovered	The under recovery is due to a minimum amount of works being carried out within the Construction Unit due to COVID-19 lockdown and is offset by a reduction in expenditure.

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

South Lanarkshire Council

Community and Enterprise Resources - Total

Expenditure / Income Variance Trends 2020/21

	REVISED ANNUAL BUDGET SLC 20/21 2	PERIOD 4 VARIANCE AMOUNT	Over/ Under	PERIOD 5 VARIANCE AMOUNT	Over/ Under	PERIOD 6 ESTIMATE TO DATE	PERIOD 6 ACTUAL TO DATE	PERIOD 6 VARIANCE AMOUNT	Over/ Under
EMPLOYEE COSTS									
APT & C BASIC	64,693	422	under	656	under	27,718	26,846	872	under
APT & C OVERTIME	1,574	58	under	63	under	598	557	41	under
APT & C SUPERANNUATION	10,899	(46)	over	(34)	over	4,711	4,733	(22)	over
APT & C NIC	5,331	118	under	154	under	2,310	2,132	178	under
TRAVEL AND SUBSISTENCE	84	7	under	8	under	37	26	11	under
OTHER EMPLOYEE COSTS	213	6	under	4	under	87	90	(3)	over
PENSION INCREASES	1,086	(13)	over	(14)	over	534	555	(21)	over
ADDITIONAL PENSION COSTS	0	(10)	over	(18)	over	0	26	(26)	over
EMPLOYEE COSTS	83,880	542	under	819	under	35,995	34,965	1,030	under
PROPERTY COSTS									
RATES	1,004	0		0		0	0	0	
SCOTTISH WATER - UNMETERED CHARGES	32	0		0		22	20	2	under
SCOTTISH WATER - METERED CHARGES	100	(5)	over	(13)	over	65	91	(26)	over
RENT	1,074	2	under	1	under	353	351	2	under
SERVICE CHARGE	45	0		0		13	13	0	
FACTORING CHARGES	14	0		0		0	0	0	
PROPERTY INSURANCE	293	0		(1)	over	27	27	0	
SECURITY COSTS	24	(2)	over	(4)	over	13	16	(3)	over
GROUND MAINTENANCE	8	0		2	under	0	0	0	
GROUNDS MAINTENANCE ADDITIONAL WORKS	0	0		0		0	1	(1)	over
REPAIRS & MAINTENANCE - INTERNAL CONTRACTORS	14	(7)	over	(8)	over	0	13	(13)	over
REPAIRS & MAINTENANCE - EXTERNAL CONTRACTORS	50	(8)	over	(42)	over	8	45	(37)	over
ELECTRICITY - CONTRACT	342	(10)	over	(5)	over	142	149	(7)	over
GAS	141	0		0		25	25	0	
HEATING OIL	14	0		0		0	0	0	
CLEANING CONTRACT	41	(1)	over	0		41	41	0	
CLEANING AND JANITORIAL SUPPLIES AND EQUIPMENT	192	(178)	over	(280)	over	79	455	(376)	over
HEALTH & HYGIENE MATERIALS	38	0		0		9	11	(2)	over
REFUSE UPLIFT	408	(3)	over	(3)	over	99	107	(8)	over
OTHER PROPERTY COSTS	157	2	under	(1)	over	112	112	0	
PROPERTY COSTS	3,991	(210)	over	(354)	over	1,008	1,477	(469)	over

South Lanarkshire Council

Community and Enterprise Resources - Total

Expenditure / Income Variance Trends 2020/21

	REVISED ANNUAL BUDGET SLC 20/21 2	PERIOD 4 VARIANCE AMOUNT	Over/ Under	PERIOD 5 VARIANCE AMOUNT	Over/ Under	PERIOD 6 ESTIMATE TO DATE	PERIOD 6 ACTUAL TO DATE	PERIOD 6 VARIANCE AMOUNT	Over/ Under
SUPPLIES AND SERVICES									
COMPUTER EQUIPMENT PURCHASE	371	5	under	0		118	106	12	under
COMPUTER EQUIPMENT MAINTENANCE	75	(7)	over	(8)	over	44	52	(8)	over
I.T. EQUIPMENT MAINT-CONTRACT	303	(3)	over	10	under	94	100	(6)	over
I.T. ELECTRONIC MESSAGING	75	(12)	over	(14)	over	33	43	(10)	over
EQUIPMENT, APPARATUS AND TOOLS	532	5	under	5	under	184	185	(1)	over
SMALL TOOLS	181	1	under	1	under	28	28	0	
FURNITURE - OFFICE	0	(1)	over	(2)	over	0	4	(4)	over
FURNISHINGS (INCL. CROCKERY & LINEN)	124	(7)	over	(7)	over	64	74	(10)	over
MATERIALS	7,392	1,304	under	1,407	under	3,348	2,053	1,295	under
MATERIALS, APPARATUS AND EQUIPMENT	9	14	under	14	under	4	(11)	15	under
PUBLICATIONS, JOURNALS, NEWSPAPERS ETC.	2	(1)	over	(1)	over	0	1	(1)	over
FOODSTUFFS - GENERAL	4,255	963	under	972	under	1,444	380	1,064	under
PROTECTIVE CLOTHING & UNIFORMS	193	(103)	over	(106)	over	60	183	(123)	over
LAUNDRY COSTS	5	2	under	0		2	2	0	
OTHER SUPPLIES AND SERVICES	209	(2)	over	(96)	over	113	206	(93)	over
MAJOR SUPPLY OF ELECTRICAL POWER	1,260	0		0		162	162	0	
DELIVERY CHARGE	1	0		0		0	0	0	
I- PROCUREMENT ERRORS	0	(1)	over	0		0	0	0	
SUPPLIES AND SERVICES	14,987	2,157	under	2,175	under	5,698	3,568	2,130	under

South Lanarkshire Council

Community and Enterprise Resources - Total

Expenditure / Income Variance Trends 2020/21

	REVISED ANNUAL BUDGET SLC 20/21 2	PERIOD 4 VARIANCE AMOUNT	Over/ Under	PERIOD 5 VARIANCE AMOUNT	Over/ Under	PERIOD 6 ESTIMATE TO DATE	PERIOD 6 ACTUAL TO DATE	PERIOD 6 VARIANCE AMOUNT	Over/ Under
TRANSPORT AND PLANT									
PURCHASE OF PLANT	63	0		(4)	over	0	25	(25)	over
FLEET SERVICES - DRIVERS	57	0		0		57	57	0	
FLEET SERVICES - FUEL	3,362	1	under	(1)	over	925	922	3	under
FLEET SERVICES - VEHICLE HIRE	1,734	(51)	over	(65)	over	227	307	(80)	over
POOL CAR CHARGES - RENTAL	55	2	under	2	under	3	1	2	under
POOL CAR CHARGES - FUEL	22	1	under	0		0	0	0	
POOL CAR CHARGES - ADDITIONAL COSTS	7	0		(1)	over	6	8	(2)	over
OTHER TRANSPORT COSTS	49	(3)	over	(7)	over	22	28	(6)	over
TRANSPORT INSURANCE	93	0		0		23	23	0	
LICENCES	412	0		0		194	194	0	
FLEET SERVICES - REPAIRS	1,136	(164)	over	(187)	over	515	849	(334)	over
PLANT SERVICES	20	0		0		1	1	0	
FLEET SERVICE CHARGES - VEHICLE MAINTENANCE	4,094	(2)	over	(13)	over	1,826	1,843	(17)	over
FLEET SERVICE CHARGES - UNSCHEDULED LABOUR	0	0		0		0	1	(1)	over
FLEET SERVICE CHARGES - PLANT MAINTENANCE	257	12	under	14	under	99	84	15	under
FLEET SERVICE CHARGES - ASSET MODIFICATION	70	1	under	0		24	29	(5)	over
FLEET SERVICE CHARGES - LEASING	5,161	0		(31)	over	1,991	2,040	(49)	over
FLEET SERVICE CHARGES - HIRED VEHICLES	1,100	108	under	135	under	395	241	154	under
FLEET SERVICE CHARGES - CONTRACT HIRE	2	(1)	over	(2)	over	0	1	(1)	over
FLEET SERVICE CHARGES - ROAD FUND LICENCE	225	6	under	7	under	93	90	3	under
FLEET SERVICE CHARGES - FUEL	2,414	72	under	83	under	782	681	101	under
FLEET SERVICE CHARGES - DRIVERS	100	2	under	0		100	102	(2)	over
FLEET SERVICE CHARGES - SPECIAL SCHOOLS TRANSPORT	0	0		0		0	1	(1)	over
HIRE OF EXTERNAL VEHICLES	76	0		0		1	0	1	under
HIRE OF EXTERNAL PLANT	287	(1)	over	(2)	over	126	129	(3)	over
HIRE OF SKIPS	17	1	under	0		7	8	(1)	over
TRANSPORT AND PLANT	20,813	(16)	over	(72)	over	7,417	7,665	(248)	over

South Lanarkshire Council

Community and Enterprise Resources - Total

Expenditure / Income Variance Trends 2020/21

	REVISED ANNUAL BUDGET SLC 20/21 2	PERIOD 4 VARIANCE AMOUNT	Over/ Under	PERIOD 5 VARIANCE AMOUNT	Over/ Under	PERIOD 6 ESTIMATE TO DATE	PERIOD 6 ACTUAL TO DATE	PERIOD 6 VARIANCE AMOUNT	Over/ Under
ADMINISTRATION									
PRINTING AND STATIONERY	159	(16)	over	(43)	over	53	100	(47)	over
TELEPHONES	111	(2)	over	2	under	37	34	3	under
MOBILE PHONES	52	(3)	over	(5)	over	24	29	(5)	over
ADVERTISING - OF COUNCIL SERVICE AVAILABILITY	8	0		0		0	0	0	
ADVERTISING - OTHER	59	0		(1)	over	33	32	1	under
POSTAGES/COURIERS	36	4	under	4	under	9	5	4	under
MEMBERSHIP FEES/SUBSCRIPTIONS	38	(14)	over	(15)	over	28	29	(1)	over
INSURANCE	260	(1)	over	0		42	42	0	
MEDICAL COSTS	65	(3)	over	(3)	over	16	22	(6)	over
LEGAL EXPENSES	42	0		0		11	10	1	under
HOSPITALITY / CIVIC RECOGNITION	3	0		(1)	over	0	1	(1)	over
INTERNET AGENCY FEES	15	0		0		3	3	0	
SECURITY UPLIFT FEES	35	0		1	under	8	8	0	
OTHER ADMIN COSTS	6	0		0		3	12	(9)	over
TRAINING	2	(2)	over	(1)	over	1	2	(1)	over
ADMINISTRATION	891	(37)	over	(62)	over	268	329	(61)	over
PAYMENT TO OTHER BODIES									
SPTE: ANNUAL BUS SUBSIDY	1,788	0		0		894	894	0	
SPTE: BUS OTHER	258	0		0		129	129	0	
SPTE: FERRIES	29	0		0		15	15	0	
SPTE: UNDERGROUND	1,318	0		0		659	659	0	
SPTE: OTHER	1,681	0		0		840	840	0	
SPTE: MAINTENANCE OF BUS SHELTERS AND STOPS	103	0		0		58	58	0	
OTHER LOCAL AUTHORITIES	89	0		5	under	26	5	21	under
GRANTS TO VOLUNTARY ORGANISATIONS	22	0		0		0	0	0	
PAYMENTS TO VOLUNTARY ORGANISATIONS	39	0		0		0	0	0	
PAYMENTS TO OTHER BODIES	3,908	(3)	over	14	under	1,525	1,465	60	under
EXTERNAL AUDIT FEES	4	0		0		2	2	0	
PAYMENT TO OTHER BODIES	9,239	(3)	over	19	under	4,148	4,067	81	under
PAYMENT TO CONTRACTORS									
PAYMENT TO TRADING SERVICES CONTRACTOR	1,461	0		0		0	0	0	
PAYMENT TO LOCAL AUTHORITY CONTRACTOR	302	0		0		97	97	0	
PAYMENT TO PRIVATE CONTRACTOR	38,048	(1,391)	over	(1,852)	over	17,324	19,360	(2,036)	over
PAYMENT TO EXTERNAL CONSULTANTS / PROFESSIONAL SERVICES	65	0		0		65	92	(27)	over
PAYMENT TO CONTRACTORS	39,876	(1,391)	over	(1,852)	over	17,486	19,549	(2,063)	over

South Lanarkshire Council

Community and Enterprise Resources - Total

Expenditure / Income Variance Trends 2020/21

	REVISED ANNUAL BUDGET SLC 20/21 2	PERIOD 4 VARIANCE AMOUNT	Over/ Under	PERIOD 5 VARIANCE AMOUNT	Over/ Under	PERIOD 6 ESTIMATE TO DATE	PERIOD 6 ACTUAL TO DATE	PERIOD 6 VARIANCE AMOUNT	Over/ Under
TRANSFER PAYMENTS									
CONCESSIONARY FARES	595	0		0		298	298	0	
TRANSFER PAYMENTS	595	0		0		298	298	0	
FINANCING CHARGES									
I.T. EQUIPMENT LEASING-CONTRACT	184	(3)	over	(7)	over	109	117	(8)	over
FINANCING CHARGES	184	(3)	over	(7)	over	109	117	(8)	over
TOTAL EXPENDITURE	174,456	1,039	under	666	under	72,427	72,035	392	under
INCOME									
MILK SUBSIDIES FROM THE E.U.	(55)	0		4	over rec	(4)	(4)	0	
CONTRIBUTIONS FROM OTHER BODIES	(3,943)	0		1	over rec	(1,590)	(1,591)	1	over rec
SALES - GENERAL	(4,409)	(844)	under rec	(841)	under rec	(1,462)	(473)	(989)	under rec
SALES - DEPARTMENTS OF THE AUTHORITY	(187)	2	over rec	1	over rec	(79)	(81)	2	over rec
FEES AND CHARGES - GENERAL	(8,497)	(952)	under rec	(1,246)	under rec	(3,565)	(2,103)	(1,462)	under rec
FEES AND CHARGES - OTHER BODIES	(320)	2	over rec	(10)	under rec	(123)	(89)	(34)	under rec
FEES AND CHARGES - DEPARTMENTS OF THE AUTHORITY	(7,598)	12	over rec	88	over rec	(6,915)	(6,934)	19	over rec
RENTAL INCOME	(599)	0		0		(77)	(77)	0	
FLEET SERVICES	(12,365)	(87)	under rec	(82)	under rec	(3,843)	(3,759)	(84)	under rec
OTHER INCOME	(2,069)	12	over rec	19	over rec	(145)	(161)	16	over rec
RECOVERY FROM CAPITAL	(1,333)	0		0		(178)	(178)	0	
RECHARGES - DEPARTMENTS OF THE AUTHORITY	(24,891)	(2,147)	under rec	(2,500)	under rec	(12,094)	(9,832)	(2,262)	under rec
TOTAL INCOME	(66,266)	(4,002)	under rec	(4,566)	under rec	(30,075)	(25,282)	(4,793)	under rec
NET EXPENDITURE	108,190	(2,963)	over	(3,900)	over	42,352	46,753	(4,401)	over

South Lanarkshire Council

Revenue Budget Monitoring Statement

Period Ended 11 September 2020 (No.6)

Education Resources

Service Departments :-

Education

COVID-19

Total Education Resources

Annual Budget	Forecast for Year	Annual Forecast Variance	Budget Proportion to 11/09/20	Actual to Period 6 to 11/09/20	Variance to 11/09/20
£m	£m	£m	£m	£m	£m
349.374	349.374	0.000	115.907	115.668	0.239 under
0.000	0.000	0.000	0.000	2.187	(2.187)
349.374	349.374	0.000	115.907	117.855	(1.948) over

Education Resources Variance Analysis 2020/21 (Period 6)

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Employee Costs	(1,229k) over	Teachers Basic / Superannuation / National Insurance - (1,245k) over	<u>Schools - (489k) over</u>	The overspend reflects the additional teaching staff required due to the growth in pupil numbers.
			COVID-19 - (756k) over	The overspend is mainly due to the increased cost of supply teachers in relation to SNCT guidance on payment arrangements for staff due to COVID-19. Additional Education recovery teachers have also been employed on 1 year fixed term contracts.
		APT&C Basic / Superannuation / National Insurance - 217k under	<u>Schools - 300k under</u>	These costs will be funded from the additional Scottish Government grant for teachers. The underspend mainly relates to Early Years posts, where the timing of the expansion project resulted in a delay in the recruitment to fill posts.

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Employee Costs (cont)		APT&C Basic / Superannuation / National Insurance	COVID-19 - (83k) over	The overspend is mainly due to the increased cost of school support staff in relation to payment arrangements for staff volunteering in hub and ASN schools outwith term time. These costs will be funded from the additional Scottish Government grant for teachers and support.
		Sessional Work - (153k) over	Schools - 100k under	The underspend is mainly due to Holiday Lunch Clubs being suspended due to school closures at the start of this financial year.
			COVID-19 - (253k) over	The relates to the cost of sessional staff that supported the provision of Summer Hubs during school closures.
Property Costs	175k under	Rates - 337k under	Schools - 337k under	The underspend is due to the timing of rates charges from schools and establishments becoming operational and rates rebates received in relation to previous financial years.

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Property Costs (cont)		Gas - 103k under	Schools - 103k under	The underspend is due to the reduced consumption of gas while schools were closed during lockdown.
		Cleaning and Janitorial Supplies and Equipment - (260k) over	COVID-19 - (260k) over	<p>The overspend is due to expenditure incurred on sanitising stations and additional cleaning supplies following the return to schools in August.</p> <p>These costs will be managed from the additional Scottish Government grant for mobilisation costs.</p>
Supplies and Services	(193k) over	Materials, Apparatus and Equipment - (62k) over	COVID-19 - (66k) over	The overspend is mainly due to expenditure incurred on supplies and materials required for hub schools in relation to COVID-19.
		Protective Clothing and Uniforms - (565k) over	COVID-19 - (565k) over	<p>The overspend is due to expenditure incurred on personal protective equipment following the return to schools in August.</p> <p>These costs will be managed from the additional Scottish Government grant for mobilisation costs.</p>

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Supplies and Services (cont)		<u>Catering - Contract - 442k under</u>	<u>Schools - 442k under</u>	The underspend is mainly due to underspends in relation to both the Holiday Lunch Club and Breakfast Club programmes this financial year and is being used to help manage the costs of COVID.
Transport and Plant	(331k) over	Pupil Transport - Special Educational Needs - (235k) over Pupil Transport - Strathclyde Passenger Transport - (88k) over	Schools - (235k) over Schools - (88k) over	This relates to the cost of transporting children with Additional Support Needs to school. This is a demand led service and reflects the volume of children requiring mainstream transport to school.
Administration Costs	(84k) over	Printing and Stationery - (72k) over	COVID-19 - (72k) over	The overspend is mainly due to costs associated with COVID-19 related signage required for schools for their return in August.
Payments to Other Bodies	50k under	<u>Other Local Authorities - 106k under</u>	<u>Schools - 113k under</u>	The underspend is due a reduction in placements within Other Local Authorities and will be used to manage the costs of Independent School Places below.

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Payments to Other Bodies (cont)		Payments to Other Bodies - 157k under	<u>Schools - 200k under</u>	The underspend is mainly due to less than anticipated core Early Years spend to date.
			COVID-19 - (43k) over	The overspend is due to expenditure incurred on the provision of critical childcare for families of key workers to date.
		<u>Independent School Places - (213k) over</u>	<u>Schools - (213k) over</u>	This overspend reflects the increased cost of placements for pupils with additional support needs in independent schools. This is partially offset by the underspend on placements within Other Local Authorities above.
Income	(406k) under recovered	Milk Subsidies - (44k) under recovered	Schools - (44k) under recovered	This reflects the under recovery of income received for the administration of nursery milk due to COVID-19.
		Contributions from Other Bodies - (52k) under recovered	Schools - (52k) under recovered	The under recovery relates to reduced income received from Instrumental Music Service fees as a result of COVID-19.

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Income (cont)		Early Years Fees - (306k) under recovered	Schools - (306k) under recovered	The under recovery of income relates to reduced income received from Early Years Childcare fees as a result COVID-19,

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

South Lanarkshire Council

Education Resource - Total

Expenditure / Income Variance Trends 2020/2021

	REVISED ANNUAL BUDGET SLC 20/21 2	PERIOD 3 VARIANCE AMOUNT	Over/ Under	PERIOD 4 VARIANCE AMOUNT	Over/ Under	PERIOD 5 VARIANCE AMOUNT	Over/ Under	PERIOD 6 ESTIMATE TO DATE	PERIOD 6 ACTUAL TO DATE	PERIOD 6 VARIANCE AMOUNT	Over/ Under
EMPLOYEE COSTS											
TEACHERS BASIC	149,462	(282)	over	(375)	over	(375)	over	65,628	66,558	(930)	over
TEACHERS SUPERANNUATION	35,145	(65)	over	(86)	over	(86)	over	14,758	14,972	(214)	over
TEACHERS NI	16,345	(31)	over	(41)	over	(41)	over	7,026	7,127	(101)	over
DAILY TEACHERS BASIC	1,193	0		0		0		450	450	0	
TEACHERS TRAINING	445	0		0		0		212	212	0	
APT&C BASIC	54,514	(61)	over	(68)	over	(53)	over	22,392	22,227	165	under
APT&C OVERTIME	0	(33)	over	(33)	over	(41)	over	0	52	(52)	over
APT&C SUPERANNUATION	9,906	(3)	over	(3)	over	(3)	over	4,151	4,114	37	under
APT&C NIC	4,031	(2)	over	(2)	over	(2)	over	1,756	1,741	15	under
SESSIONAL WORK	120	0		0		(21)	over	102	255	(153)	over
TRAVEL AND SUBSISTANCE	255	0		0		0		18	18	0	
OTHER EMPLOYEE COSTS	205	0		(4)	over	(4)	over	32	37	(5)	over
PENSION INCREASES	434	4	under	7	under	8	under	217	207	10	under
PREMATURE RETIRALS	4,660	0		(1)	over	(1)	over	2,330	2,331	(1)	over
EMPLOYEE COSTS	276,715	(473)	over	(606)	over	(619)	over	119,072	120,301	(1,229)	over
PROPERTY COSTS											
RATES	15,417	29	under	29	under	246	under	308	(29)	337	under
SCOTTISH WATER - METERED (DRAINAGE) CHARGES	1,000	0		0		0		303	303	0	
SCOTTISH WATER - METERED CHARGES	543	0		0		0		234	234	0	
RENT	246	0		0		0		139	139	0	
SERVICE CHARGE	33	0		0		0		0	0	0	
FACTORING CHARGES	0	1	under	0		0		0	0	0	
PROPERTY INSURANCE	480	(1)	over	(2)	over	(2)	over	0	2	(2)	over
SECURITY COSTS	65	0		0		0		12	12	0	
REPAIRS & MAINTENANCE - INTERNAL CONTRACTOR	35	0		0		0		7	7	0	
LIFE CYCLE MAINTENANCE	1	0		0		0		1	1	0	
REPAIRS & MAINTENANCE - EXTERNAL CONTRACTOR	31	0		0		0		31	32	(1)	over
ADAPTIONS - INTERNAL CONTRACTORS	65	2	under	1	under	0		21	25	(4)	over
ELECTRICITY - CONTRACT	3,750	0		0		0		972	972	0	
GAS	2,260	0		73	under	103	under	436	333	103	under
HEATING OIL	71	0		0		0		13	13	0	
SOLID FUEL	187	0		0		0		4	4	0	
JANITOR SERVICE	64	1	under	1	under	1	under	0	(1)	1	under
JANITORIAL SUPPLIES	8	0		0		0		0	0	0	
CLEANING CONTRACT	22	0		0		0		13	13	0	
CLEANING OUTWITH CONTRACT	22	0		0		0		21	21	0	
CLEANING AND JANITORIAL SUPPLIES AND EQUIPMENT	178	(112)	over	(167)	over	(219)	over	47	307	(260)	over
HEALTH & HYGIENE MATERIALS	50	1	under	1	under	1	under	0	(1)	1	under
WINDOW CLEANING	5	0		0		0		0	0	0	
STEWARD SERVICE	1	0		0		0		0	0	0	
REFUSE UPLIFT	5	0		0		0		1	1	0	
OTHER PROPERTY COSTS	40	0		0		0		18	18	0	
ACCOMMODATION RECHARGE TO USERS	882	0		0		0		882	882	0	
PROPERTY COSTS	25,461	(79)	over	(64)	over	130	under	3,463	3,288	175	under

South Lanarkshire Council

Education Resource - Total

Expenditure / Income Variance Trends 2020/2021

	REVISED ANNUAL BUDGET SLC 20/21 2	PERIOD 3 VARIANCE AMOUNT	Over/ Under	PERIOD 4 VARIANCE AMOUNT	Over/ Under	PERIOD 5 VARIANCE AMOUNT	Over/ Under	PERIOD 6 ESTIMATE TO DATE	PERIOD 6 ACTUAL TO DATE	PERIOD 6 VARIANCE AMOUNT	Over/ Under
SUPPLIES AND SERVICES											
COMPUTER EQUIPMENT PURCHASE	187	0		0		0		150	150	0	
COMPUTER EQUIPMENT RENTAL	1	0		0		0		0	0	0	
I.T. EQUIPMENT MAINT-CONTRACT	2,738	0		0		0		885	885	0	
I.T. ELECTRONIC MESSAGING	23	0		0		0		16	16	0	
EQUIPMENT, APPARATUS AND TOOLS	44	(1)	over	(1)	over	(1)	over	3	4	(1)	over
AIDS FOR CLIENTS	118	0		0		0		19	12	7	under
ADAPTATIONS FOR CLIENTS	0	0		0		0		0	7	(7)	over
FURNITURE - OFFICE	12	(1)	over	0		(1)	over	12	12	0	
FURNITURE - GENERAL	84	4	under	5	under	6	under	5	5	0	
FURNISHINGS (INCL. CROCKERY & LINEN)	4	(1)	over	(3)	over	(3)	over	4	4	0	
MATERIALS	0	0		(3)	over	(3)	over	0	5	(5)	over
MATERIALS, APPARATUS AND EQUIPMENT	1,767	(16)	over	(49)	over	(64)	over	274	336	(62)	over
PUPIL EQUITY FUNDING	4,408	0		0		0		0	0	0	
SAC FUNDING	507	0		0		0		0	0	0	
LIBRARY/RESOURCE CENTRE MATERIALS	68	0		0		0		12	12	0	
PUBLICATIONS, JOURNALS, NEWSPAPERS ETC.	8	0		0		0		8	8	0	
TV LICENCES - EDUCATION	23	0		0		0		9	9	0	
FOODSTUFFS - GENERAL	7	1	under	0		(2)	over	0	2	(2)	over
PROTECTIVE CLOTHING & UNIFORMS	13	(2)	over	(36)	over	(191)	over	9	574	(565)	over
LAUNDRY COSTS	1	0		0		0		0	0	0	
OTHER SUPPLIES AND SERVICES	21	0		0		0		0	0	0	
HEALTH AND SAFETY	154	0		0		0		0	0	0	
CATERING - CONTRACT	2,906	0		0		0		442	0	442	under
SUPPLIES AND SERVICES	13,094	(16)	over	(87)	over	(259)	over	1,848	2,041	(193)	over

South Lanarkshire Council

Education Resource - Total

Expenditure / Income Variance Trends 2020/2021

	REVISED ANNUAL BUDGET SLC 20/21 2	PERIOD 3 VARIANCE AMOUNT	Over/ Under	PERIOD 4 VARIANCE AMOUNT	Over/ Under	PERIOD 5 VARIANCE AMOUNT	Over/ Under	PERIOD 6 ESTIMATE TO DATE	PERIOD 6 ACTUAL TO DATE	PERIOD 6 VARIANCE AMOUNT	Over/ Under
TRANSPORT AND PLANT											
OTHER TRANSPORT COSTS	3	0		0		0		1	1	0	
INSURANCE	4	0		0		0		0	0	0	
FLEET SERVICE CHARGES - SCHEDULED MAINTENANCE	22	0		0		3	under	4	0	4	under
FLEET SERVICE CHARGES - VEHICLE MAINTENANCE	27	0		0		0		9	9	0	
FLEET SERVICE CHARGES - LEASING	52	0		0		0		13	13	0	
FLEET SERVICE CHARGES - HIRED VEHICLES	0	0		0		(3)	over	0	4	(4)	over
FLEET SERVICE CHARGES - ROAD FUND LICENCES/MOT	4	0		0		0		1	1	0	
FLEET SERVICE CHARGES - FUEL	68	0		0		0		4	4	0	
FLEET SERVICE CHARGES - DRIVERS	1,017	0		0		0		990	990	0	
FLEET SERVICE CHARGES - BUS ESCORTS	258	0		0		0		150	150	0	
HIRE OF EXTERNAL VEHICLES	60	1	under	0		0		0	0	0	
HIRE OF SKIPS	0	0		(1)	over	(1)	over	0	8	(8)	over
PUPIL TRANSPORT-SPECIAL EDUCATIONAL NEEDS	4,011	0		0		(252)	over	1,030	1,265	(235)	over
PUPIL TRANSPORT-S'CLYDE PASSENGER TRANSPORT	4,882	0		(42)	over	(43)	over	2,441	2,529	(88)	over
PUPIL TRANSPORT - OTHER	133	0		0		0		3	3	0	
TRANSPORT AND PLANT	10,541	1	under	(43)	over	(296)	over	4,646	4,977	(331)	over
ADMINISTRATION											
PRINTING AND STATIONERY	438	(17)	over	(69)	over	(69)	over	204	276	(72)	over
TELEPHONES	213	0		0		0		69	69	0	
MOBILE PHONES	16	0		0		0		12	12	0	
ADVERTISING - OTHER	11	0		0		0		0	0	0	
POSTAGES/COURIERS	80	(1)	over	(1)	over	(1)	over	33	34	(1)	over
MEMBERSHIP FEES/SUBSCRIPTIONS	129	0		0		0		90	90	0	
INSURANCE	78	0		0		0		0	0	0	
MEDICAL COSTS	6	(2)	over	(2)	over	(2)	over	3	6	(3)	over
LEGAL EXPENSES	1	0		0		0		1	1	0	
HOSPITALITY / CIVIC RECOGNITION	0	0		0		(8)	over	0	8	(8)	over
SECURITY UPLIFT FEES	3	0		0		0		0	0	0	
CONFERENCES - OFFICIALS (incl associated costs)	52	0		0		0		0	0	0	
TRAINING	335	0		0		0		57	57	0	
ADMINISTRATION	1,362	(20)	over	(72)	over	(80)	over	469	553	(84)	over

South Lanarkshire Council

Education Resource - Total

Expenditure / Income Variance Trends 2020/2021

	REVISED ANNUAL BUDGET SLC 20/21 2	PERIOD 3 VARIANCE AMOUNT	Over/ Under	PERIOD 4 VARIANCE AMOUNT	Over/ Under	PERIOD 5 VARIANCE AMOUNT	Over/ Under	PERIOD 6 ESTIMATE TO DATE	PERIOD 6 ACTUAL TO DATE	PERIOD 6 VARIANCE AMOUNT	Over/ Under
PAYMENT TO OTHER BODIES											
OTHER LOCAL AUTHORITIES	1,327	0		0		0		371	265	106	under
SCOTTISH QUALIFICATIONS AUTHORITY	1,563	0		0		0		1,552	1,552	0	
PAYMENTS TO VOLUNTARY ORGANISATIONS	13	0		(1)	over	0		0	0	0	
PAYMENTS TO OTHER BODIES	19,211	(22)	over	(40)	over	(43)	over	4,715	4,558	157	under
INDEPENDENT SCHOOL PLACES	3,507	0		0		0		1,553	1,766	(213)	over
CONTRACT SPEECH THERAPY	678	0		0		0		0	0	0	
SCHOOL ACTIVITIES	121	3	under	3	under	0		0	0	0	
RESEARCH GRANTS - EDUCATION	18	0		0		0		8	8	0	
PARENT COUNCILS (PREV.SCHOOL BOARDS)	28	0		0		0		0	0	0	
P.E. FACILITIES	94	0		0		0		0	0	0	
ACTIVITIES PROGRAMME	375	0		0		0		199	199	0	
COPYRIGHT AGREEMENT	173	0		0		0		173	173	0	
VAT FREE EXCURSIONS - EDUCATION	11	0		0		0		11	11	0	
PAYMENT TO OTHER BODIES	27,119	(19)	over	(38)	over	(43)	over	8,582	8,532	50	under
PAYMENT TO CONTRACTORS											
PAYMENT TO PRIVATE CONTRACTOR	35,547	0		0		40	under	14,175	14,105	70	under
PAYMENT TO EXTERNAL CONSULTANTS / PROFESSIONAL SERVICES	1	0		0		0		1	1	0	
PAYMENT TO CONTRACTORS	35,548	0		0		40	under	14,176	14,106	70	under
TRANSFER PAYMENTS											
EDUCATION MAINTENANCE ALLOWANCE	405	0		0		0		405	405	0	
FOOTWEAR & CLOTHING GRANTS	1,621	0		0		0		1,611	1,611	0	
WORK EXPERIENCE	15	0		0		0		0	0	0	
TRANSFER PAYMENTS	2,041	0		0		0		2,016	2,016	0	
FINANCING CHARGES											
LEASING CHARGES - OPERATIONAL	62	0		0		0		49	49	0	
I.T. EQUIPMENT LEASING - CONTRACT	334	0		0		0		135	135	0	
FINANCING CHARGES	396	0		0		0		184	184	0	
TOTAL EXPENDITURE	392,277	(606)	over	(910)	over	(1,127)	over	154,456	155,998	(1,542)	over

South Lanarkshire Council

Education Resource - Total

Expenditure / Income Variance Trends 2020/2021

	REVISED ANNUAL BUDGET SLC 20/21 2	PERIOD 3 VARIANCE AMOUNT	Over/ Under	PERIOD 4 VARIANCE AMOUNT	Over/ Under	PERIOD 5 VARIANCE AMOUNT	Over/ Under	PERIOD 6 ESTIMATE TO DATE	PERIOD 6 ACTUAL TO DATE	PERIOD 6 VARIANCE AMOUNT	Over/ Under
INCOME											
GOVERNMENT GRANT - GAELIC EDUCATION	(170)	0		0		0		(85)	(85)	0	
GOVERNMENT GRANTS - OTHER EDUCATION GRANTS	(38,933)	0		0		0		(36,542)	(36,542)	0	
MILK SUBSIDIES FROM THE SCOTTISH OFFICE	(66)	(24)	under rec	(32)	under rec	(36)	under rec	(48)	(4)	(44)	under rec
CONTRIBUTIONS FROM OTHER BODIES	(1,429)	(52)	under rec	(52)	under rec	(52)	under rec	(660)	(608)	(52)	under rec
FEES AND CHARGES - OTHER LOCAL AUTHORITIES	(770)	0		0		0		0	0	0	
PLAYGROUP ACCOMMODATION CHARGE	(25)	(4)	under rec	(4)	under rec	(4)	under rec	(9)	(5)	(4)	under rec
EARLY YEARS FEES	(549)	(153)	under rec	(204)	under rec	(255)	under rec	(306)	0	(306)	under rec
RENTAL INCOME	(20)	0		0		0		(5)	(5)	0	
COURSE FEES	(35)	0		0		0		0	0	0	
OTHER INCOME	(24)	0		0		0		(12)	(12)	0	
ACCOMMODATION INCOME FROM USERS	(882)	0		0		0		(882)	(882)	0	
INCOME	(42,903)	(233)	under rec	(292)	under rec	(347)	under rec	(38,549)	(38,143)	(406)	under rec
NET EXPENDITURE	349,374	(839)	over	(1,202)	over	(1,474)	over	115,907	117,855	(1,948)	over

South Lanarkshire Council

Revenue Budget Monitoring Statement

Period Ended 11 September 2020 (No.6)

Finance and Corporate Resources

Service Departments :-

	Annual Budget	Forecast for Year	Annual Forecast Variance	Budget Proportion to 11/09/20	Actual to Period 6 to 11/09/20	Variance to 11/09/20
	£m	£m	£m	£m	£m	£m
Finance Services - Strategy	1.982	1.982	0.000	1.535	1.531	0.004 under
Finance Services - Transactions	13.685	13.685	0.000	7.099	7.179	(0.080) over
Audit and Compliance Services	0.330	0.330	0.000	0.282	0.281	0.001 under
Information Technology Services	4.707	4.707	0.000	4.144	4.042	0.102 under
Communications and Strategy Services	0.957	0.957	0.000	0.642	0.717	(0.075) over
Administration and Licensing Services	4.204	4.204	0.000	2.390	2.566	(0.176) over
Personnel Services	10.278	10.278	0.000	4.148	4.147	0.001 under
COVID-19	0.000	0.000	0.000	0.000	0.842	(0.842)
Total Finance and Corporate Resources	36.143	36.143	0.000	20.240	21.305	(1.065) over

Finance and Corporate Resources Variance Analysis 2020/21 (Period 6)

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Employee Costs	(713k) over	APT&C Basic / Superannuation / NI - (178k) over	IT Services - (38k) over Personnel Services - (80k) over	The overspends are due to lower than anticipated staff turnover across the Services.
			COVID-19 - (112k) over	The overspend reflects staff costs in relation to the Wellbeing Line and for the processing of COVID-19 business support grants, benefits and council tax.
		Overtime - (434k) over	COVID-19 - (389k) over	The overspends reflect additional overtime required due to COVID-19 for the processing of COVID-19 business support grants, benefits and council tax. It also includes the cost of SLLC staff carrying out COVID-19 related tasks for the Council.
			Finance (Transactions) - (34k) over	The overspend relates to the costs to manage the staffing requirements of the 24 hour customer call centre.

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Employee Costs (cont)		Pension Increases - (96k) over	Finance (Transactions) Services - (16k) over IT Services - (18k) over Administration, Legal and Licensing Services - (21k) over Personnel Services - (26k) over	The overspends reflect the ongoing cost of early retireals and are being managed within the overall budget.
Supplies and Services	161k under	Computer Equipment Purchase - (212k) over IT Equipment Maintenance - Contract - 34k under Supplies for Clients - (40k) over	COVID-19 - (170k) over <u>Personnel Services - (27k) over</u> IT Services - 46k under Communications and Strategy Services - (40k) over	The overspend reflects additional equipment required to facilitate home working due to lockdown and the creation of the Wellbeing Line to support vulnerable members of the community. The overspend relates to the costs of licences. The underspend is due to less than anticipated costs for licenses and subscriptions for various IT systems to date. The overspend relates to materials for rechargeable work undertaken to date, offset by additional income.

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Supplies and Services (cont)		Protective Clothing and Uniforms - (88k) over	COVID-19 - (90k)	The overspend relates to the purchase of personal protective equipment and sanitising supplies.
		Other Supplies and Services - 125k under	IT - 99k under	The underspend reflects the timing of the implementation of changes to IT storage facilities.
Administration Costs	123k under	<u>Printing and Stationery - 38k under</u>	<u>Communications and Strategy Services - 21k under</u>	The underspend reflects lower than anticipated printing costs due to COVID, and is offset by an under recovery of income.
		<u>Advertising - Other - 35k under</u>	<u>Communications and Strategy Services - 33k under</u>	The underspend reflects lower than anticipated advertising expenditure due to COVID, and is offset by an under recovery of income.
		<u>Training - 61k under</u>	<u>Personnel Services - 63k under</u>	The underspend reflects a delay in the timing of the commencement of a number of training courses and programmes as a result of COVID-19.

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Payment to Other Bodies	200k under	Payment to Other Bodies - 200k under	Personnel Services - 200k under	The underspend reflects lower than anticipated physiotherapy and medical costs incurred to date, offset by an under recovery of income. There is also an underspend due to the delay in the commencement of employability programmes as a result of COVID-19.
Transfer Payments	1,200k under	Rent Allowance - 1,289k under <u>Rent Rebate - (89k) over</u>	Finance (Transactions) Services - 1,289k under <u>COVID-19 - (86k) over</u>	Th3 underspend is related to the demand for Housing Benefit for private housing tenants and is offset by and under recovery of income. The overspend reflects the impact on demand for Housing Benefit as a result of the use of Bed and Breakfast by the homeless service due to COVID-19.
Income	(1,722k) under recovered	Statutory Cost of Collection - (92k) under recovered	Finance (Transactions) Services - (92k) under recovered	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)		<u>Rent Rebate Subsidy- 156k over recovered</u>	<u>Finance (Transactions) Services - 120k over recovered</u>	This over recovery reflects the demand for Housing Benefit for council housing tenants and is offset by an overspend on Transfer Payments.
			<u>COVID-19 - 36k over recovered</u>	This over recovery reflects the demand for Housing Benefit in relation to the use of Bed and Breakfast by the Homeless service during COVID-19, offset by additional expenditure (see Transfer Payments).
		Rent Allowance Subsidy - (1,174k) under recovered	Finance (Transactions) Services - (1,174k) under recovered	This under recovery reflects the demand for Housing Benefit for private housing tenants and is offset by an underspend on Transfer Payments.
		DWP Subsidy - (97k) under recovered	Finance (Transactions) Services - (97k) under recovered	The under recovery is due to a reduction in the Department for Work and Pensions Administration Subsidy this financial year.
		Fees and Charges - General - (95k) under recovered	Administration, Legal and Licensing Services - (69k) under recovered	The under recovery is mainly due to lower than anticipated income generated to date due to COVID-19.

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Income (cont)		Fees and Charges - General (cont)	<u>Personnel Services - (25k) under recovered</u>	The under recovery is due to lower than anticipated medical recharges to date, offset by a reduction in spend (see Payments to Other Bodies).
		Fees and Charges - Other Bodies - (27k) under recovered	Communications and Strategy Services - (27k) under recovered	The under recovery reflects lower than anticipated income generated to date due to COVID-19.
		Fees and Charges - Departments of the Authority - (102k) under recovered	Communications and Strategy Services - (24k) under recovered	The under recovery reflects lower than anticipated income generated to date due to COVID-19.
			Personnel Services - (76k) under recovered	The under recovery is due to lower than anticipated recharges to date for physiotherapy, offset by a reduction in spend (see Payments to Other Bodies).
		Marriage Statutory Fees - (39k) under recovered	Administration, Legal and Licensing - (39k) under recovered	The under recovery reflects lower than anticipated income generated due to COVID-19.
		Marriages - (39k) under recovered	Administration, Legal and Licensing - (39k) under recovered	The under recovery reflects lower than anticipated income generated due to COVID-19.

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Income (cont)		Other Income - (150k) under recovered	Finance (Transactions) Services - (178k) under recovered	The under recovery mainly relates to income from the recovery of Housing Benefit Overpayment being lower than anticipated to date.

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

Finance & Corporate Resources - Total	REVISED ANNUAL BUDGET SLC 20/21 2	PERIOD 3 VARIANCE AMOUNT	Over/ Under	PERIOD 4 VARIANCE AMOUNT	Over/ Under	PERIOD 5 VARIANCE AMOUNT	Over/ Under	PERIOD 6 ESTIMATE TO DATE	PERIOD 6 ACTUAL TO DATE	PERIOD 6 VARIANCE AMOUNT	Over/ Under
Expenditure / Income Variance Trends 2020/2021											
EMPLOYEE COSTS											
APT & C BASIC	24,578	(84)	over	(136)	over	(178)	over	10,997	11,270	(273)	over
APT & C OVERTIME	80	(142)	over	(164)	over	(365)	over	23	457	(434)	over
APT & C SUPERANNUATION	4,995	58	under	62	under	58	under	2,230	2,152	78	under
APT & C NIC	2,459	15	under	17	under	23	under	1,098	1,081	17	under
MANUAL BASIC	15	(2)	over	(3)	over	(4)	over	6	10	(4)	over
MANUAL SUPERANNUATION	0	(1)	over	(1)	over	(1)	over	0	2	(2)	over
MANUAL NIC	0	0		0		0		0	1	(1)	over
TRAVEL AND SUBSISTANCE	34	4	under	6	under	5	under	14	6	8	under
OTHER EMPLOYEE COSTS	1,161	0		(1)	over	(1)	over	0	6	(6)	over
PENSION INCREASES	832	(83)	over	(69)	over	(86)	over	357	453	(96)	over
EMPLOYEE COSTS	34,154	(235)	over	(289)	over	(549)	over	14,725	15,438	(713)	over
PROPERTY COSTS											
RATES	109	0		10	under	11	under	16	0	16	under
SCOTTISH WATER - METERED CHARGES	9	(1)	over	0		0		4	4	0	
RENT	75	0		1	under	0		19	19	0	
SERVICE CHARGE	2	1	under	1	under	1	under	1	0	1	under
FEU DUTIES	1	0		0		0		0	0	0	
PROPERTY INSURANCE	4	1	under	(2)	over	(2)	over	1	3	(2)	over
SECURITY COSTS	103	(9)	over	(5)	over	(5)	over	51	48	3	under
REPAIRS & MAINTENANCE - INTERNAL CONTRATOR	1	1	under	1	under	1	under	0	(1)	1	under
REPAIRS & MAINTENANCE - EXTERNAL CONTRATOR	3	0		0		(1)	over	1	2	(1)	over
ELECTRICITY - CONTRACT	365	11	under	25	under	27	under	142	132	10	under
GAS	14	1	under	2	under	4	under	6	1	5	under
FIXTURE & FITTINGS	3,204	0		0		0		385	385	0	
CLEANING AND JANITORIAL SUPPLIES AND EQUIPMENT	2	0		1	under	1	under	1	1	0	
HEALTH & HYGIENE MATERIALS	208	0		(1)	over	(2)	over	12	23	(11)	over
REFUSE UPLIFT	2	0		0		(1)	over	1	1	0	
OTHER PROPERTY COSTS	18	0		3	under	0		8	1	7	under
PROPERTY COSTS	4,120	5	under	36	under	34	under	648	619	29	under

Finance & Corporate Resources - Total	REVISED ANNUAL BUDGET SLC 20/21 2	PERIOD 3 VARIANCE AMOUNT	Over/ Under	PERIOD 4 VARIANCE AMOUNT	Over/ Under	PERIOD 5 VARIANCE AMOUNT	Over/ Under	PERIOD 6 ESTIMATE TO DATE	PERIOD 6 ACTUAL TO DATE	PERIOD 6 VARIANCE AMOUNT	Over/ Under
Expenditure / Income Variance Trends 2020/2021											
SUPPLIES AND SERVICES											
COMPUTER EQUIPMENT PURCHASE	2,475	(109)	over	(98)	over	(108)	over	1,812	2,024	(212)	over
COMPUTER EQUIPMENT MAINTENANCE	1,909	(7)	over	39	under	10	under	1,786	1,794	(8)	over
I.T. EQUIPMENT MAINT - CONTRACT	648	10	under	(3)	over	42	under	296	262	34	under
I.T. ELECTRONIC MESSAGING	130	(7)	over	(20)	over	(9)	over	74	72	2	under
EQUIPMENT, APPARATUS AND TOOLS	204	(2)	over	(2)	over	(1)	over	68	67	1	under
SUPPLIES FOR CLIENTS	133	14	under	(24)	over	(39)	over	51	91	(40)	over
FURNITURE - OFFICE	0	0		1	under	1	under	0	(1)	1	under
MATERIALS	81	(7)	over	(8)	over	(4)	over	31	38	(7)	over
MATERIALS, APPARATUS AND EQUIPMENT	0	0		0		(2)	over	0	3	(3)	over
PUBLICATIONS, JOURNALS, NEWSPAPERS ETC.	10	1	under	2	under	0		4	3	1	under
FOODSTUFFS - GENERAL	82	12	under	18	under	15	under	32	9	23	under
PROTECTIVE CLOTHING & UNIFORMS	7	0		(15)	over	(42)	over	3	91	(88)	over
OTHER SUPPLIES AND SERVICES	642	28	under	24	under	142	under	147	22	125	under
CATERING - OUTWITH CONTRACT	6	1	under	1	under	2	under	2	1	1	under
OUTSOURCED MAIL	150	3	under	5	under	5	under	43	34	9	under
SUPPLIES AND SERVICES	6,477	(63)	over	(80)	over	12	under	4,349	4,510	(161)	over
TRANSPORT AND PLANT											
PURCHASE OF PLANT	25	0		0		0		0	0	0	
POOL CAR CHARGES - RENTAL	23	3	under	4	under	8	under	8	0	8	under
POOL CAR CHARGES - FUEL	5	0		0		0		0	0	0	
FLEET SERVICE CHARGES - VEHICLE MAINTENANCE	7	0		0		2	under	0	0	0	
FLEET SERVICE CHARGES - LEASING	5	1	under	1	under	0		2	0	2	under
FLEET SERVICE CHARGES - ROAD FUND LICENCES/MOT	1	0		0		0		0	0	0	
FLEET SERVICE CHARGES - FUEL	2	0		0		0		0	0	0	
FLEET SERVICE CHARGES - DRIVERS	36	0		0		0		27	27	0	
TRANSPORT AND PLANT	104	4	under	5	under	10	under	37	27	10	under

Finance & Corporate Resources - Total	REVISED ANNUAL BUDGET SLC 20/21 2	PERIOD 3 VARIANCE AMOUNT	Over/ Under	PERIOD 4 VARIANCE AMOUNT	Over/ Under	PERIOD 5 VARIANCE AMOUNT	Over/ Under	PERIOD 6 ESTIMATE TO DATE	PERIOD 6 ACTUAL TO DATE	PERIOD 6 VARIANCE AMOUNT	Over/ Under
Expenditure / Income Variance Trends 2020/2021											
ADMINISTRATION											
PRINTING AND STATIONERY	602	34	under	38	under	23	under	191	153	38	under
TELEPHONES	1,799	7	under	33	under	(24)	over	773	749	24	under
MOBILE PHONES	392	(7)	over	(18)	over	(11)	over	181	206	(25)	over
ADVERTISING - RECRUITMENT	29	0		0		0		29	29	0	
ADVERTISING - OF COUNCIL SERVICE AVAILABILITY	1	0		0		0		0	0	0	
ADVERTISING - OTHER	206	11	under	18	under	23	under	79	44	35	under
POSTAGES/COURIERS	506	(3)	over	(7)	over	(15)	over	161	186	(25)	over
SMS MESSAGING	0	0		0		0		0	1	(1)	over
MEMBERSHIP FEES/SUBSCRIPTIONS	226	2	under	(1)	over	0		189	205	(16)	over
INSURANCE	139	0		0		0		0	0	0	
MEDICAL COSTS	141	38	under	(3)	over	1	under	55	55	0	
LEGAL EXPENSES	269	3	under	5	under	19	under	60	39	21	under
HOSPITALITY / CIVIC RECOGNITION	30	0		0		0		0	0	0	
GIRO BANK AGENCY FEES	2	0		0		0		1	0	1	under
PAYPOINT AGENCY FEES	101	(31)	over	6	under	8	under	39	30	9	under
SECURITY UPLIFT FEES	6	0		(1)	over	(1)	over	2	3	(1)	over
OTHER ADMIN COSTS	457	(2)	over	(1)	over	1	under	238	237	1	under
MEMBERS ALLOWANCES	1,677	0		0		0		688	688	0	
CONFERENCES - MEMBERS (incl associated costs)	9	1	under	2	under	3	under	1	0	1	under
CONFERENCES - OFFICIALS (incl associated costs)	9	0		1	under	2	under	3	0	3	under
TRAINING	898	11	under	37	under	22	under	360	299	61	under
VOLUNTEERS' EXPENSES	0	0		(3)	over	(3)	over	0	3	(3)	over
INTERNAL SUPPORT SERVICES ALLOCATION	42	0		0		0		0	0	0	
ADMINISTRATION	7,541	64	under	106	under	48	under	3,050	2,927	123	under
PAYMENT TO OTHER BODIES											
JOINT COMMITTEES - GENERAL	0	1	under	1	under	1	under	0	0	0	
YOUTH EMPLOYMENT TRAINING INITIATIVE	0	0		(2)	over	(2)	over	0	0	0	
GRANTS TO VOLUNTARY ORGANISATIONS	678	0		0		0		286	286	0	
PAYMENTS TO OTHER BODIES	2,495	(3)	over	(5)	over	69	under	649	449	200	under
EXTERNAL AUDIT FEES	495	(1)	over	0		0		176	179	(3)	over
BUSINESS GRANTS - COVID 19	46,200	0		0		0		44,255	44,255	0	
PRIVATE INDIVIDUALS - GENERAL	8	0		2	under	2	under	3	0	3	under
PAYMENT TO OTHER BODIES	49,876	(3)	over	(4)	over	70	under	45,369	45,169	200	under
PAYMENT TO CONTRACTORS											
PAYMENT TO PRIVATE CONTRACTOR	40	0		0		0		5	5	0	
PAYMENT TO EXTERNAL CONSULTANTS / PROFESSIONAL SERVICES	225	0		0		3	under	17	13	4	under
PAYMENT TO CONTRACTORS	265	0		0		3	under	22	18	4	under
TRANSFER PAYMENTS											
RENT ALLOWANCE	28,964	121	under	157	under	186	under	12,171	10,882	1,289	under
RENT REBATES	41,722	50	under	75	under	90	under	15,942	16,031	(89)	over
TRANSFER PAYMENTS	70,686	171	under	232	under	276	under	28,113	26,913	1,200	under

Finance & Corporate Resources - Total	REVISED ANNUAL BUDGET SLC 20/21 2	PERIOD 3 VARIANCE AMOUNT	Over/ Under	PERIOD 4 VARIANCE AMOUNT	Over/ Under	PERIOD 5 VARIANCE AMOUNT	Over/ Under	PERIOD 6 ESTIMATE TO DATE	PERIOD 6 ACTUAL TO DATE	PERIOD 6 VARIANCE AMOUNT	Over/ Under
Expenditure / Income Variance Trends 2020/2021											
FINANCING CHARGES											
LEASING CHARGES - OPERATIONAL	1	0		0		0		0	0	0	
I.T. EQUIPMENT LEASING-CONTRACT	1,020	12	under	(14)	over	14	under	624	659	(35)	over
FINANCING CHARGES	1,021	12	under	(14)	over	14	under	624	659	(35)	over
TOTAL EXPENDITURE	174,244	(45)	over	(8)	over	(82)	over	96,937	96,280	657	under
INCOME											
NON RELEVANT GOVERNMENT GRANT	(46,200)	0		0		0		(44,255)	(44,255)	0	
STATUTORY ADDITIONS - COST OF COLLECTION	(740)	(46)	under rec	(63)	under rec	(75)	under rec	(137)	(45)	(92)	under rec
RENT REBATES SUBSIDY	(37,091)	0		0		0		(14,851)	(15,007)	156	over rec
RENT ALLOWANCE SUBSIDY	(28,451)	(82)	under rec	(110)	under rec	(137)	under rec	(10,975)	(9,801)	(1,174)	under rec
DWP SUBSIDY	(1,268)	(52)	under rec	(69)	under rec	(71)	under rec	(530)	(433)	(97)	under rec
CONTRIBUTIONS FROM DEVELOPMENT AGENCIES	(120)	(1)	under rec	3	over rec	0		(71)	(65)	(6)	under rec
CONTRIBUTIONS FROM OTHER BODIES	(593)	16	over rec	18	over rec	19	over rec	(28)	(45)	17	over rec
SALES - GENERAL	(90)	(12)	under rec	(19)	under rec	(26)	under rec	(35)	(2)	(33)	under rec
SALES - OTHER BODIES	(719)	(3)	under rec	0		(20)	under rec	(377)	(341)	(36)	under rec
SALES - DEPARTMENTS OF THE AUTHORITY	(32)	0		0		0		(4)	0	(4)	under rec
FEES AND CHARGES - GENERAL	(4,322)	(40)	under rec	(56)	under rec	(89)	under rec	(1,175)	(1,080)	(95)	under rec
CHARGES TO HEALTH BOARDS	(38)	0		0		0		0	0	0	
FEES AND CHARGES - OTHER BODIES	(236)	(16)	under rec	(32)	under rec	(42)	under rec	(46)	(19)	(27)	under rec
FEES AND CHARGES - DEPARTMENTS OF THE AUTHORITY	(2,618)	(52)	under rec	(17)	under rec	(73)	under rec	(914)	(812)	(102)	under rec
RENTAL INCOME	(1)	0		0		0		(1)	0	(1)	under rec
HOME LOANS REPAYMENTS	(17)	0		0		0		0	0	0	
BIRTH REGISTRATION	(36)	0		0		0		(9)	(9)	0	
DEATH REGISTRATION	(71)	0		0		0		(4)	(4)	0	
MARRIAGE STATUTORY FEES	(99)	(18)	under rec	(24)	under rec	(35)	under rec	(49)	(10)	(39)	under rec
EXTRACT ISSUE	(96)	0		0		0		(39)	(39)	0	
MARRIAGES	(75)	(18)	under rec	(24)	under rec	(34)	under rec	(41)	(2)	(39)	under rec
CITIZENSHIP CEREMONIES	(10)	0		0		0		(1)	(1)	0	
NATIONAL CHECKING SERVICE	(71)	0		0		0		0	0	0	
OTHER INCOME	(8,324)	(62)	under rec	(80)	under rec	(115)	under rec	(3,155)	(3,005)	(150)	under rec
REALLOCATION OF CENTRAL SUPPORT COSTS	(6,603)	0		0		0		0	0	0	
REALLOCATION OF SUPPORT COSTS	(180)	0		0		0		0	0	0	
INCOME	(138,101)	(386)	under rec	(473)	under rec	(698)	under rec	(76,697)	(74,975)	(1,722)	under rec
NET EXPENDITURE	36,143	(431)	over	(481)	over	(780)	over	20,240	21,305	(1,065)	over

Appendix D

South Lanarkshire Council

Revenue Budget Monitoring Statement

Period Ended 11 September 2020 (No.6)

Housing and Technical Resources

Service Departments :-

Housing Services

Property Services

COVID-19

Total Housing and Technical Resources

Annual Budget	Forecast for Year	Annual Forecast Variance	Budget Proportion to 11/09/20	Actual to Period 6 to 11/09/20	Variance to 11/09/20
£m	£m	£m	£m	£m	£m
8.543	8.543	0.000	2.011	2.011	0.000
5.451	5.451	0.000	2.454	2.454	0.000
0.000	0.000	0.000	0.000	0.471	(0.471)
13.994	13.994	0.000	4.465	4.936	(0.471) over

Housing and Technical Resources (excl HRA) Variance Analysis 2020/21 (Period 6)

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Employee Costs	738k under	APT&C Basic / Overtime / Superannuation / National Insurance - 744k under	Property Services - 662k under	The variance relates to vacancies which are actively being recruited, or being held whilst service requirements are determined.
			Housing Services - 82k 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 - 25k under	Property Services - 40k under	This reflects the reduced requirement for overtime due to COVID-19 lock down.
Property Costs	(660k) over	Rent - (78k) over	COVID-19 - (78k) over	The overspend relates to the cost for an additional temporary accommodation to meet increased demand as a result of COVID-19.
		<u>Security - (63k) over</u>	<u>Property Services - (62k) over</u>	The level of security varies depending on the current workload demands and timing of works on a wide variety of capital and revenue works. These are higher due to COVID-19 lock down.

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Property Costs (cont)		<u>Repairs and Maintenance - External Contractor - (67k) over</u>	<u>COVID-19 - (43k) over</u>	This reflects the cost of minor alteration works required due to COVID-19.
		Rent W/o Bad Periods - (161k) over	Property Services - (161k) over	The Estates bad debt provision is higher than anticipated due to the level of debts experienced in Shopping Centre leases.
		Fixtures and Fittings - (299k) over	COVID-19 - (307k) over	This reflects the current demand for the various elements of Furnishing assistance for temporary accommodation provided due to COVID-19.
Supplies and Services	3,725k under	Materials - 3,711k under	Property Services - 3,712k under	The level of materials varies depending on the current workload demands and timing of works on a wide variety of capital and revenue works. These are delayed due to COVID-19 lock down.
Transport and Plant	531k under	Fleet Services Charges (All lines) - 200k under	Property Services - 194k under	The underspend reflects a reduction in fuel consumption as a result of lockdown restrictions on operatives travel.

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Transport and Plant (cont)		Hire of Plant / Scaffolding / Skips - 316k under	Property Services - 316k under	The level of hires varies depending on the current workload demands and timing of works on a wide variety of capital and revenue works. These are delayed due to COVID-19 lockdown.
Payments to Contractors	3,647k under	Payments to Private Contractors - 3,949k under Payments to External Consultants - (302k) over	Property Services - 3,968k under Property Services - (302k) over	The level of contractor payments varies depending on the current workload demands and timing of works on a wide variety of capital and revenue works. These are delayed due to COVID-19 lockdown. This overspend reflects the requirement to purchase external professional services within the Projects team, to meet current service demands.

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Income (cont)	(8,363k) under recovered	Recovery from Capital - (6,687k) under recovered	Property Services - (6,687k) under recovered	The level of income recovered varies depending on the current workload and the timing of a wide variety of major capital projects and is offset by a reduction in expenditure. These are delayed due to COVID-19 lock down. The income to date includes the agreed recharge to the HRA and capital in relation to down time during lockdown.
		Trading Services Recharges - (1,624k) under recovered	Property Services - (1,624k) under recovered	The level of income recovered varies depending on the current workload and the timing of a wide variety of revenue works and is offset by a reduction in expenditure. These are delayed due to COVID-19 lock down. The income to date includes the agreed recharge to the HRA and capital in relation to down time during lockdown.

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

South Lanarkshire Council

Housing & Technical Resources - Total

Expenditure / Income Variance Trends 2020/21

	REVISED ANNUAL BUDGET 2020/21	PERIOD 3 VARIANCE AMOUNT	Over/ Under	PERIOD 4 VARIANCE AMOUNT	Over/ Under	PERIOD 5 VARIANCE AMOUNT	Over/ Under	PERIOD 6 ESTIMATE TO DATE	PERIOD 6 ACTUAL TO DATE	PERIOD 6 VARIANCE AMOUNT	Over/ Under
EMPLOYEE COSTS											
APT & C BASIC	14,821	254	under	340	under	428	under	6,358	5,856	502	under
APT & C OVERTIME	186	23	under	19	under	26	under	80	46	34	under
APT & C SUPERANNUATION	2,880	65	under	92	under	118	under	1,235	1,099	136	under
APT & C NIC	1,529	38	under	50	under	67	under	654	582	72	under
MANUAL BASIC	17,165	(53)	over	(76)	over	(93)	over	7,365	7,479	(114)	over
MANUAL OVERTIME	1,056	122	under	142	under	164	under	453	271	182	under
MANUAL SUPERANNUATION	3,292	(9)	over	(11)	over	(13)	over	1,413	1,427	(14)	over
MANUAL NIC	1,711	(12)	over	(18)	over	(22)	over	734	763	(29)	over
TRAVEL AND SUBSISTANCE	26	4	under	6	under	6	under	10	4	6	under
OTHER EMPLOYEE COSTS	(28)	(4)	over	(3)	over	(5)	over	(10)	(4)	(6)	over
PENSION INCREASES	601	(22)	over	(13)	over	(15)	over	284	300	(16)	over
REDUNDANCY	13	(6)	over	(6)	over	(5)	over	3	18	(15)	over
EMPLOYEE COSTS	43,252	400	under	522	under	656	under	18,579	17,841	738	under

South Lanarkshire Council

Housing & Technical Resources - Total

Expenditure / Income Variance Trends 2020/21

	REVISED ANNUAL BUDGET 2020/21	PERIOD 3 VARIANCE AMOUNT	Over/ Under	PERIOD 4 VARIANCE AMOUNT	Over/ Under	PERIOD 5 VARIANCE AMOUNT	Over/ Under	PERIOD 6 ESTIMATE TO DATE	PERIOD 6 ACTUAL TO DATE	PERIOD 6 VARIANCE AMOUNT	Over/ Under
PROPERTY COSTS											
RATES	2,089	0	-	0	-	0	-	68	68	0	-
SCOTTISH WATER - UNMETERED CHARGES	12	3	under	4	under	6	under	7	7	0	-
SCOTTISH WATER - METERED CHARGES	239	(5)	over	(2)	over	(1)	over	99	103	(4)	over
RENT	1,262	(4)	over	0	-	(58)	over	850	928	(78)	over
SERVICE CHARGE	123	0	-	0	-	4	under	64	60	4	under
FACTORING CHARGES	9	0	-	0	-	0	-	2	2	0	-
OTHER ACCOMMODATION COSTS	2,287	(32)	over	(19)	over	(19)	over	432	451	(19)	over
BED AND BREAKFAST	27	5	under	7	under	9	under	12	7	5	under
PROPERTY INSURANCE	296	0	-	0	-	0	-	29	29	0	-
SECURITY COSTS	299	(26)	over	(22)	over	(47)	over	130	193	(63)	over
GROUND MAINTENANCE	52	(1)	over	(1)	over	(1)	over	52	53	(1)	over
GROUNDS MAINTENANCE ADDITIONAL WORKS	10	1	under	0	-	1	under	4	2	2	under
REPAIRS & MAINTENANCE - INTERNAL CONTRACTOR	2,676	2	under	0	-	(2)	over	736	741	(5)	over
REPAIRS & MAINTENANCE - INTERNAL CONTRACTORS	0	0	-	(1)	over	0	-	0	0	0	-
LIFE CYCLE MAINTENANCE	828	0	-	0	-	0	-	372	372	0	-
REPAIRS & MAINTENANCE - EXTERNAL CONTRACTOR	380	(47)	over	(9)	over	(24)	over	58	125	(67)	over
ADAPPTIONS - INTERNAL CONTRACTORS	0	(3)	over	(3)	over	(4)	over	0	5	(5)	over
HOUSING - RENT FREE ACCOMMODATION	0	(3)	over	(5)	over	(5)	over	0	5	(5)	over
HOUSING - RENT W/O UNLET PERIODS	639	(18)	over	(14)	over	(9)	over	118	129	(11)	over
HOUSING - RENT W/O BAD PERIODS	1,068	(110)	over	(131)	over	(165)	over	149	310	(161)	over
ELECTRICITY - CONTRACT	886	(8)	over	(3)	over	1	under	296	303	(7)	over
ELECTRICITY - NON CONTRACT	24	1	under	1	under	1	under	4	4	0	-
GAS	239	0	-	0	-	1	under	72	72	0	-
HEATING OIL	12	0	-	0	-	0	-	0	0	0	-
FIXTURE & FITTINGS	554	(129)	over	(167)	over	(247)	over	138	437	(299)	over
JANITOR SERVICE	152	0	-	0	-	0	-	152	152	0	-
CLEANING CONTRACT	329	0	-	0	-	(2)	over	265	267	(2)	over
CLEANING OUTWITH CONTRACT	0	0	-	0	-	(3)	over	0	3	(3)	over
CLEANING MATERIALS	10	0	-	(1)	over	(1)	over	4	4	0	-
WINDOW CLEANING	2	(3)	over	(2)	over	1	under	1	0	1	under
PEST CONTROL	4	(1)	over	(1)	over	0	-	2	1	1	under
REFUSE UPLIFT	405	22	under	29	under	40	under	175	132	43	under
REMOVAL & STORAGE COSTS	18	(8)	over	(7)	over	(9)	over	7	22	(15)	over
OTHER PROPERTY COSTS	504	11	under	10	under	13	under	253	221	32	under
OFFICE ACCOM-FACILITIES MANAGEMENT	1,135	(1)	over	(1)	over	2	under	1,135	1,133	2	under
ACCOMMODATION RECHARGE TO USERS	33	0	-	0	-	(7)	over	13	18	(5)	over
PROPERTY COSTS	16,603	(354)	over	(338)	over	(525)	over	5,699	6,359	(660)	over

South Lanarkshire Council

Housing & Technical Resources - Total

Expenditure / Income Variance Trends 2020/21

	REVISED ANNUAL BUDGET 2020/21	PERIOD 3 VARIANCE AMOUNT	Over/ Under	PERIOD 4 VARIANCE AMOUNT	Over/ Under	PERIOD 5 VARIANCE AMOUNT	Over/ Under	PERIOD 6 ESTIMATE TO DATE	PERIOD 6 ACTUAL TO DATE	PERIOD 6 VARIANCE AMOUNT	Over/ Under
SUPPLIES AND SERVICES											
COMPUTER EQUIPMENT PURCHASE	472	3	under	(5)	over	3	under	198	191	7	under
COMPUTER EQUIPMENT MAINTENANCE	6	2	under	(1)	over	0	-	3	3	0	-
I.T. EQUIPMENT MAINT-CONTRACT	223	7	under	(3)	over	6	under	96	92	4	under
EQUIPMENT, APPARATUS AND TOOLS	47	8	under	12	under	15	under	20	1	19	under
ADAPTATIONS FOR CLIENTS	500	0	-	0	-	0	-	193	203	(10)	over
FURNITURE - OFFICE	0	0	-	(3)	over	(3)	over	0	3	(3)	over
FURNITURE - GENERAL	21	0	-	(1)	over	(2)	over	0	1	(1)	over
FURNISHINGS	0	(1)	over	(1)	over	(4)	over	0	4	(4)	over
MATERIALS	12,638	2,242	under	2,869	under	3,451	under	5,678	1,967	3,711	under
AUDIO VISUAL	10	0	-	(1)	over	(1)	over	0	1	(1)	over
PUBLICATIONS, JOURNALS, NEWSPAPERS ETC.	2	0	-	0	-	0	-	0	0	0	-
TV LICENCES - EDUCATION	1	0	-	(1)	over	(1)	over	0	1	(1)	over
FOODSTUFFS - GENERAL	2	0	-	0	-	0	-	0	0	0	-
PROTECTIVE CLOTHING & UNIFORMS	44	(8)	over	(20)	over	(29)	over	20	48	(28)	over
OTHER SUPPLIES AND SERVICES	119	20	under	12	under	17	under	42	10	32	under
HEALTH AND SAFETY	0	0	-	0	-	(1)	over	0	1	(1)	over
CATERING - CONTRACT	1	0	-	0	-	0	-	0	0	0	-
BULK BUYING DISCOUNT	0	0	-	0	-	1	under	0	(1)	1	under
SUPPLIES AND SERVICES	14,086	2,273	under	2,857	under	3,452	under	6,250	2,525	3,725	under
TRANSPORT AND PLANT											
PURCHASE OF PLANT	126	17	under	26	under	(3)	over	49	50	(1)	over
FLEET SERVICES - FUEL	0	(2)	over	(4)	over	(4)	over	0	0	0	-
POOL CAR RECHARGE - RENTAL CHARGE	98	6	under	0	-	1	under	3	3	0	-
POOL CAR RECHARGE - FUEL	26	1	under	0	-	1	under	1	0	1	under
POOL CAR RECHARGE - ADDITIONAL CHARGES	1	0	-	0	-	0	-	0	0	0	-
OTHER TRANSPORT COSTS	5	2	under	1	under	(1)	over	2	2	0	-
TRANSPORT INSURANCE	44	10	under	13	under	17	under	20	13	7	under
PLANT SERVICES	7	1	under	2	under	2	under	3	0	3	under
FLEET SERVICE CHARGES VEHICLE MAINTENANCE	334	(1)	over	(1)	over	(1)	over	150	152	(2)	over
FLEET SERVICE CHARGES UNSCHEDULED LABOUR	1	0	-	0	-	0	-	0	0	0	-
FLEET SERVICE CHARGES PLANT MAINTENANCE	7	0	-	0	-	0	-	3	3	0	-
FLEET SERVICE CHARGES ASSET MODIFICATIONS	15	0	-	0	-	0	-	7	7	0	-
FLEET SERVICE CHARGES LEASING	1,409	1	under	1	under	1	under	634	632	2	under
FLEET SERVICE CHARGES HIRED VEHICLES	206	1	under	0	-	0	-	91	90	1	under
FLEET SERVICE CHARGES CONTRACT HIRE	48	3	under	3	under	4	under	6	1	5	under
FLEET SERVICE CHARGES ROAD FUND LICENCES/MOT	116	0	-	0	-	0	-	52	52	0	-
FLEET SERVICE CHARGES FUEL	787	124	under	154	under	186	under	340	146	194	under
HIRE OF EXTERNAL PLANT	257	33	under	43	under	67	under	114	47	67	under
HIRE OF SCAFFOLDING	1,077	156	under	207	under	291	under	484	162	322	under
HIRE OF SKIPS	32	(18)	over	(37)	over	(55)	over	15	88	(73)	over
TAXI CHARGES - CONTRACTED	16	3	under	2	under	3	under	5	0	5	under
TRANSPORT AND PLANT	4,612	337	under	410	under	509	under	1,979	1,448	531	under

South Lanarkshire Council

Housing & Technical Resources - Total

Expenditure / Income Variance Trends 2020/21

	REVISED ANNUAL BUDGET 2020/21	PERIOD 3 VARIANCE AMOUNT	Over/ Under	PERIOD 4 VARIANCE AMOUNT	Over/ Under	PERIOD 5 VARIANCE AMOUNT	Over/ Under	PERIOD 6 ESTIMATE TO DATE	PERIOD 6 ACTUAL TO DATE	PERIOD 6 VARIANCE AMOUNT	Over/ Under
ADMINISTRATION											
PRINTING AND STATIONERY	87	9	under	(7)	over	(5)	over	35	38	(3)	over
TELEPHONES	94	1	under	0	-	(22)	over	39	56	(17)	over
MOBILE PHONES	38	(2)	over	(4)	over	(21)	over	17	49	(32)	over
ADVERTISING - OF COUNCIL SERVICE AVAILABILITY	7	0	-	0	-	3	under	3	0	3	under
ADVERTISING - OTHER	6	1	under	1	under	0	-	1	1	0	-
POSTAGES/COURIERS	25	1	under	2	under	3	under	5	2	3	under
MEMBERSHIP FEES/SUBSCRIPTIONS	16	(5)	over	(2)	over	(7)	over	7	14	(7)	over
INSURANCE	217	0	-	0	-	2	under	81	79	2	under
MEDICAL COSTS	43	7	under	6	under	8	under	18	9	9	under
LEGAL EXPENSES	16	(4)	over	(4)	over	(3)	over	0	8	(8)	over
PETTY OUTLAYS	15	3	under	1	under	(11)	over	9	16	(7)	over
HOSPITALITY / CIVIC RECOGNITION	0	(1)	over	(1)	over	(1)	over	0	1	(1)	over
OTHER ADMIN COSTS	31	0	-	6	under	6	under	7	0	7	under
TRAINING	4	0	-	(3)	over	(3)	over	0	0	0	-
INTERNAL SUPPORT SERVICES ALLOCATION	457	0	-	0	-	0	-	209	209	0	-
CENTRAL ADMINISTRATION	2,749	0	-	0	-	0	-	1,235	1,235	0	-
ADMINISTRATION	3,805	10	under	(5)	over	(51)	over	1,666	1,717	(51)	over
PAYMENT TO OTHER BODIES											
OTHER COMMITTEES OF THE AUTHORITY	2,369	0	-	0	-	0	-	934	934	0	-
PAYMENTS TO OTHER BODIES	1,287	(3)	over	(5)	over	(4)	over	210	215	(5)	over
SUPPORTING PEOPLE INTERNAL PROVIDER	1,119	0	-	0	-	0	-	521	521	0	-
SUPPORTING PEOPLE EXTERNAL PROVIDER	702	1	under	0	-	0	-	252	252	0	-
HOUSING ADMINISTRATION	1,170	0	-	0	-	0	-	540	540	0	-
ASSISTANCE TO HOME OWNERS	949	(10)	over	(9)	over	0	-	365	364	1	under
PRIVATE INDIVIDUALS - GENERAL	0	(1)	over	(1)	over	(1)	over	0	13	(13)	over
PAYMENT TO OTHER BODIES	7,596	(13)	over	(15)	over	(5)	over	2,822	2,839	(17)	over
PAYMENT TO CONTRACTORS											
PAYMENT TO PRIVATE CONTRACTOR	18,430	3,091	under	3,576	under	3,920	under	8,014	4,065	3,949	under
PAYMENT TO EXTERNAL CONSULTANTS	231	(66)	over	(103)	over	(264)	over	101	403	(302)	over
PAYMENT TO CONTRACTORS	18,661	3,025	under	3,473	under	3,656	under	8,115	4,468	3,647	under

South Lanarkshire Council

Housing & Technical Resources - Total

Expenditure / Income Variance Trends 2020/21

	REVISED ANNUAL BUDGET 2020/21	PERIOD 3 VARIANCE AMOUNT	Over/ Under	PERIOD 4 VARIANCE AMOUNT	Over/ Under	PERIOD 5 VARIANCE AMOUNT	Over/ Under	PERIOD 6 ESTIMATE TO DATE	PERIOD 6 ACTUAL TO DATE	PERIOD 6 VARIANCE AMOUNT	Over/ Under
FINANCING CHARGES											
I.T. EQUIPMENT LEASING-CONTRACT	152	3	under	(18)	over	(11)	over	69	91	(22)	over
INTEREST ON REVENUE BALANCES	1	0	-	1	under	1	under	1	0	1	under
FINANCING CHARGES	153	3	under	(17)	over	(10)	over	70	91	(21)	over
TOTAL EXPENDITURE	108,768	5,681	under	6,887	under	7,682	under	45,180	37,288	7,892	under
INCOME											
CONTRIBUTIONS FROM OTHER BODIES	(485)	(16)	under rec	(12)	under rec	(11)	under rec	(110)	(89)	(21)	under rec
SALES - DEPARTMENTS OF THE AUTHORITY	(606)	(22)	under rec	(19)	under rec	(40)	under rec	(260)	(226)	(34)	under rec
FEES AND CHARGES - GENERAL	(593)	4	over rec	5	over rec	13	over rec	(83)	(89)	6	over rec
FEES AND CHARGES - DEPARTMENTS OF THE AUTHORITY	(48)	0	-	0	-	0	-	0	0	0	-
RENTAL INCOME	(4,575)	0	-	0	-	(4)	under rec	(1,556)	(1,604)	48	over rec
HOUSE RENTS	(4,959)	1	over rec	(51)	under rec	(53)	under rec	(2,100)	(2,082)	(18)	under rec
OTHER INCOME	(2,541)	(7)	under rec	0	-	(16)	under rec	(937)	(899)	(38)	under rec
REALLOCATION OF CENTRAL SUPPORT COSTS	(876)	0	-	0	-	0	-	(45)	(45)	0	-
REALLOCATION OF SUPPORT COSTS	(2,242)	(3)	under rec	(6)	under rec	7	over rec	(644)	(649)	5	over rec
RECOVERY FROM CAPITAL	(40,253)	(3,754)	under rec	(5,161)	under rec	(6,274)	under rec	(18,087)	(11,400)	(6,687)	under rec
TRADING SERVICES RECHARGES	(37,497)	(2,106)	under rec	(1,901)	under rec	(1,747)	under rec	(16,848)	(15,224)	(1,624)	under rec
MANUAL TRADING SERVICES RECHARGES	(99)	(22)	under rec	(29)	under rec	0	-	(45)	(45)	0	-
INCOME	(94,774)	(5,925)	under rec	(7,174)	under rec	(8,125)	under rec	(40,715)	(32,352)	(8,363)	under rec
NET EXPENDITURE	13,994	(244)	over	(287)	over	(443)	over	4,465	4,936	(471)	over

Housing and Technical Resources - HRA Variance Analysis 2020/21 (Period 6)

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Employee Costs	98k under	APT&C Basic / Overtime / Superannuation / National Insurance 88k under	HRA	The variance relates to vacancies, which are being actively recruited or being held whilst service requirements are determined.
Property Costs	104k under	<u>Repairs and Maintenance - Internal and External Contractor - 167k under</u>	HRA	This underspend reflects the reduction in demand led repairs due to lockdown. This position includes the agreed recharge for down time during COVID-19 lockdown.
Income	(190k) under recovered	House Rents - (600k) under recovered	HRA	The under recovery is due to the timing of new build completions.
		Insurance Recoveries - (112k) under recovered	HRA	This under recovery is due to the recovery of income for insurable repairs which are demand led.
		Year End Transfer to/from Balance Sheet - 554k over recovered	HRA	The over recovery reflects an anticipated transfer from reserves as a result of the reduction in the level of House Rents income.

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

South Lanarkshire Council

Housing & Technical Resources - HRA

Expenditure / Income Variance Trends 2020/21

	REVISED ANNUAL BUDGET 2020/21	PERIOD 3 VARIANCE AMOUNT	Over/ Under	PERIOD 4 VARIANCE AMOUNT	Over/ Under	PERIOD 5 VARIANCE AMOUNT	Over/ Under	PERIOD 6 ESTIMATE TO DATE	PERIOD 6 ACTUAL TO DATE	PERIOD 6 VARIANCE AMOUNT	Over/ Under
EMPLOYEE COSTS											
APT & C BASIC	10,475	57	under	55	under	58	under	4,453	4,393	60	under
APT & C OVERTIME	79	(11)	over	(17)	over	(18)	over	34	53	(19)	over
APT & C SUPERANNUATION	1,919	4	under	7	under	8	under	816	805	11	under
APT & C NIC	985	19	under	24	under	31	under	419	383	36	under
TRAVEL AND SUBSISTANCE	44	8	under	11	under	13	under	15	2	13	under
OTHER EMPLOYEE COSTS	0	(1)	over	(3)	over	(3)	over	0	3	(3)	over
PENSION INCREASES	219	(10)	over	0	-	0	-	94	94	0	-
EMPLOYEE COSTS	13,721	66	under	77	under	89	under	5,831	5,733	98	under

South Lanarkshire Council

Housing & Technical Resources - HRA

Expenditure / Income Variance Trends 2020/21

	REVISED ANNUAL BUDGET 2020/21	PERIOD 3 VARIANCE AMOUNT	Over/ Under	PERIOD 4 VARIANCE AMOUNT	Over/ Under	PERIOD 5 VARIANCE AMOUNT	Over/ Under	PERIOD 6 ESTIMATE TO DATE	PERIOD 6 ACTUAL TO DATE	PERIOD 6 VARIANCE AMOUNT	Over/ Under
PROPERTY COSTS											
RATES	105	(2)	over	(2)	over	(2)	over	8	2	6	under
SCOTTISH WATER - UNMETERED CHARGES	4	(2)	over	(3)	over	(3)	over	2	5	(3)	over
SCOTTISH WATER - METERED CHARGES	8	(5)	over	(5)	over	(5)	over	3	8	(5)	over
RENT	6	0	-	6	under	6	under	6	0	6	under
SERVICE CHARGE	65	(3)	over	(2)	over	(2)	over	0	2	(2)	over
OTHER ACCOMMODATION COSTS	31	0	-	(8)	over	0	-	0	0	0	-
BED AND BREAKFAST	0	(14)	over	(21)	over	0	-	0	0	0	-
PROPERTY INSURANCE	923	0	-	0	-	0	-	0	0	0	-
SECURITY COSTS	55	8	under	9	under	4	under	21	18	3	under
GROUND MAINTENANCE	4,257	0	-	0	-	0	-	3,890	3,890	0	-
GROUNDS MAINTENANCE ADDITIONAL WORKS	0	0	-	0	-	(3)	over	0	3	(3)	over
REPAIRS & MAINTENANCE - INTERNAL CONTRACTOR	30,033	1,123	under	0	-	(8)	over	13,494	13,277	217	under
REPAIRS & MAINTENANCE - EXTERNAL CONTRACTOR	877	(4)	over	92	under	35	under	394	444	(50)	over
ADAPTIONS - INTERNAL CONTRACTORS	0	(2)	over	(2)	over	(3)	over	0	3	(3)	over
HOUSING - RENT FREE ACCOMMODATION	155	(4)	over	(11)	over	(26)	over	65	84	(19)	over
HOUSING - RENT W/O UNLET PERIODS	2,175	(11)	over	0	-	17	under	906	935	(29)	over
HOUSING - RENT W/O BAD PERIODS	5,860	(1)	over	(2)	over	0	-	61	61	0	-
ASBESTOS	139	0	-	(5)	over	0	-	59	59	0	-
EPC	0	(1)	over	(1)	over	(1)	over	0	1	(1)	over
ELECTRICITY - CONTRACT	847	0	-	0	-	0	-	283	283	0	-
GAS	301	0	-	0	-	0	-	74	74	0	-
HEATING OIL	54	0	-	0	-	0	-	7	7	0	-
SOLID FUEL	4	3	under	3	under	3	under	1	(2)	3	under
FIXTURE & FITTINGS	58	(8)	over	(22)	over	(11)	over	24	41	(17)	over
JANITOR SERVICE	74	(6)	over	(6)	over	(6)	over	74	80	(6)	over
CLEANING CONTRACT	384	(9)	over	(9)	over	(6)	over	384	390	(6)	over
CLEANING OUTWITH CONTRACT	0	0	-	0	-	(1)	over	0	1	(1)	over
CLEANING MATERIALS	60	3	under	3	under	7	under	25	16	9	under
HEALTH & HYGIENE MATERIALS	0	0	-	(1)	over	(1)	over	0	5	(5)	over
WINDOW CLEANING	16	8	under	9	under	6	under	6	0	6	under
PEST CONTROL	122	1	under	1	under	4	under	47	44	3	under
REFUSE UPLIFT	0	(1)	over	(9)	over	(11)	over	0	14	(14)	over
REMOVAL & STORAGE COSTS	14	2	under	2	under	3	under	6	3	3	under
OTHER PROPERTY COSTS	34	6	under	8	under	9	under	15	3	12	under
PROPERTY COSTS	46,661	1,081	under	24	under	5	under	19,855	19,751	104	under

South Lanarkshire Council

Housing & Technical Resources - HRA

Expenditure / Income Variance Trends 2020/21

	REVISED ANNUAL BUDGET 2020/21	PERIOD 3 VARIANCE AMOUNT	Over/ Under	PERIOD 4 VARIANCE AMOUNT	Over/ Under	PERIOD 5 VARIANCE AMOUNT	Over/ Under	PERIOD 6 ESTIMATE TO DATE	PERIOD 6 ACTUAL TO DATE	PERIOD 6 VARIANCE AMOUNT	Over/ Under
SUPPLIES AND SERVICES											
COMPUTER EQUIPMENT PURCHASE	683	0	-	0	-	0	-	155	155	0	-
COMPUTER EQUIPMENT MAINTENANCE	0	(1)	over	0	-	0	-	0	0	0	-
I.T. EQUIPMENT MAINT-CONTRACT	209	0	-	0	-	0	-	58	58	0	-
EQUIPMENT, APPARATUS AND TOOLS	13	3	under	4	under	4	under	6	1	5	under
AIDS FOR CLIENTS	0	0	-	0	-	(1)	over	0	1	(1)	over
FURNITURE - OFFICE	10	2	under	2	under	2	under	4	1	3	under
FURNITURE - GENERAL	0	0	-	(1)	over	(1)	over	0	1	(1)	over
FURNISHINGS	0	0	-	(2)	over	(2)	over	0	2	(2)	over
MATERIALS	0	(3)	over	(6)	over	(9)	over	0	10	(10)	over
FOODSTUFFS - GENERAL	6	1	under	0	-	0	-	3	2	1	under
PROTECTIVE CLOTHING & UNIFORMS	12	1	under	0	-	0	-	5	5	0	-
LAUNDRY COSTS	16	3	under	7	under	8	under	7	(1)	8	under
OTHER SUPPLIES AND SERVICES	32	0	-	1	under	(6)	over	14	17	(3)	over
HEALTH AND SAFETY	15	2	under	3	under	4	under	6	1	5	under
CATERING - OUTWITH CONTRACT	0	0	-	0	-	(6)	over	0	6	(6)	over
OUTSOURCED MAIL	0	(3)	over	(3)	over	(4)	over	0	5	(5)	over
SUPPLIES AND SERVICES	996	5	under	5	under	(11)	over	258	264	(6)	over
TRANSPORT AND PLANT											
POOL CAR RECHARGE - RENTAL CHARGE	26	0	-	0	-	0	-	0	0	0	-
POOL CAR RECHARGE - FUEL	6	0	-	0	-	0	-	0	0	0	-
POOL CAR RECHARGE - ADDITIONAL CHARGES	1	0	-	0	-	0	-	0	0	0	-
FLEET SERVICE CHARGES VEHICLE MAINTENANCE	23	0	-	1	under	2	under	6	6	0	-
FLEET SERVICE CHARGES UNSCHEDULED LABOUR	1	0	-	0	-	0	-	0	0	0	-
FLEET SERVICE CHARGES LEASING	71	0	-	5	under	1	under	11	11	0	-
FLEET SERVICE CHARGES HIRED VEHICLES	34	0	-	0	-	0	-	0	0	0	-
FLEET SERVICE CHARGES ROAD FUND LICENCES/MOT	8	0	-	1	under	0	-	2	2	0	-
FLEET SERVICE CHARGES FUEL	21	1	under	2	under	0	-	5	5	0	-
HIRE OF SKIPS	0	0	-	(1)	over	(1)	over	0	1	(1)	over
STORAGE	4	1	under	1	under	1	under	2	0	2	under
TAXI CHARGES - CONTRACTED	0	(1)	over	(1)	over	(1)	over	0	1	(1)	over
TRANSPORT AND PLANT	195	1	under	8	under	2	under	26	26	0	-

South Lanarkshire Council

Housing & Technical Resources - HRA

Expenditure / Income Variance Trends 2020/21

	REVISED ANNUAL BUDGET 2020/21	PERIOD 3 VARIANCE AMOUNT	Over/ Under	PERIOD 4 VARIANCE AMOUNT	Over/ Under	PERIOD 5 VARIANCE AMOUNT	Over/ Under	PERIOD 6 ESTIMATE TO DATE	PERIOD 6 ACTUAL TO DATE	PERIOD 6 VARIANCE AMOUNT	Over/ Under
ADMINISTRATION											
PRINTING AND STATIONERY	61	9	under	(7)	over	(9)	over	27	43	(16)	over
BULK PRINTING	53	8	under	12	under	0	-	20	20	0	-
TELEPHONES	84	2	under	2	under	0	-	32	30	2	under
MOBILE PHONES	27	(4)	over	(6)	over	1	under	14	24	(10)	over
ADVERTISING - OF COUNCIL SERVICE AVAILABILITY	22	0	-	0	-	0	-	0	0	0	-
ADVERTISING - OTHER	12	2	under	3	under	4	under	5	0	5	under
POSTAGES/COURIERS	132	9	under	19	under	2	under	31	23	8	under
SMS MESSAGING	0	(2)	over	(2)	over	(2)	over	0	2	(2)	over
MEMBERSHIP FEES/SUBSCRIPTIONS	38	0	-	0	-	0	-	0	1	(1)	over
MEDICAL COSTS	25	5	under	5	under	5	under	10	5	5	under
LEGAL EXPENSES	61	(1)	over	(1)	over	(1)	over	0	1	(1)	over
PETTY OUTLAYS	4	(1)	over	(1)	over	(1)	over	2	3	(1)	over
GIRO BANK AGENCY FEES	9	2	under	2	under	3	under	4	0	4	under
PAYPOINT AGENCY FEES	49	(1)	over	0	-	1	under	21	19	2	under
INTERNET AGENCY FEES	6	1	under	2	under	2	under	3	0	3	under
OTHER ADMIN COSTS	15	0	-	(1)	over	(1)	over	6	11	(5)	over
CONFERENCES - OFFICIALS	7	1	under	2	under	2	under	3	0	3	under
TRAINING	0	(2)	over	(2)	over	(2)	over	0	3	(3)	over
INTERNAL SUPPORT SERVICES ALLOCATION	5,039	0	-	0	-	0	-	2,264	2,264	0	-
ADMINISTRATION	5,644	28	under	27	under	4	under	2,442	2,449	(7)	over
PAYMENT TO OTHER BODIES											
OTHER COMMITTEES OF THE AUTHORITY	3,110	0	-	0	-	0	-	1,397	1,397	0	-
GRANTS TO VOLUNTARY ORGANISATIONS	3	0	-	0	-	0	-	0	0	0	-
PAYMENTS TO VOLUNTARY ORGANISATIONS	31	0	-	0	-	0	-	0	0	0	-
PAYMENTS TO OTHER BODIES	32	0	-	0	-	0	-	0	0	0	-
PAYMENT TO OTHER BODIES	3,176	0	-	0	-	0	-	1,397	1,397	0	-
PAYMENT TO CONTRACTORS											
PAYMENT TO PRIVATE CONTRACTOR	80	0	-	(2)	over	(9)	over	80	80	0	-
PAYMENT TO EXTERNAL CONSULTANTS	20	5	under	5	under	5	under	0	1	(1)	over
PAYMENT TO CONTRACTORS	100	5	under	3	under	(4)	over	80	81	(1)	over

South Lanarkshire Council

Housing & Technical Resources - HRA

Expenditure / Income Variance Trends 2020/21

	REVISED ANNUAL BUDGET 2020/21	PERIOD 3 VARIANCE AMOUNT	Over/ Under	PERIOD 4 VARIANCE AMOUNT	Over/ Under	PERIOD 5 VARIANCE AMOUNT	Over/ Under	PERIOD 6 ESTIMATE TO DATE	PERIOD 6 ACTUAL TO DATE	PERIOD 6 VARIANCE AMOUNT	Over/ Under
FINANCING CHARGES											
INTEREST-DEBT CHARGES	18,008	0	-	0	-	0	-	8,091	8,091	0	-
I.T. EQUIPMENT LEASING-CONTRACT	67	0	-	3	under	17	under	50	48	2	under
CFCR	19,448	0	-	0	-	0	-	5,757	5,757	0	-
INTEREST ON REVENUE BALANCES	(67)	0	-	0	-	0	-	0	0	0	-
FINANCING CHARGES	37,456	0	-	3	under	17	under	13,898	13,896	2	under
TOTAL EXPENDITURE	107,949	1,186	under	147	under	102	under	43,787	43,597	190	under
INCOME											
SALES - DEPARTMENTS OF THE AUTHORITY	(1,169)	0	-	0	-	0	-	(540)	(540)	0	-
FEES AND CHARGES - GENERAL	(4,523)	0	-	0	-	0	-	(947)	(947)	0	-
RENTAL INCOME	(460)	0	-	0	-	0	-	0	12	(12)	under rec
HOUSE RENTS	(95,717)	(267)	under rec	(400)	under rec	(536)	under rec	(35,894)	(35,294)	(600)	under rec
LOCK UP RENTS	(2,524)	0	-	(10)	under rec	(20)	under rec	(1,262)	(1,242)	(20)	under rec
COMMISSION	(216)	0	-	0	-	0	-	(66)	(66)	0	-
INSURANCE RECOVERIES	(250)	(55)	under rec	(74)	under rec	(93)	under rec	(112)	0	(112)	under rec
OTHER INCOME	(2,058)	0	-	0	-	0	-	(546)	(546)	0	-
REALLOCATION OF SUPPORT COSTS	(717)	0	-	0	-	0	-	(322)	(322)	0	-
YEAR END T/FER TO BALANCE SHEET	(315)	(864)	under rec	337	over rec	547	over rec	(142)	(696)	554	over rec
INCOME	(107,949)	(1,186)	under rec	(147)	under rec	(102)	under rec	(39,831)	(39,641)	(190)	under rec
NET EXPENDITURE	0	0	-	0	-	0	-	3,956	3,956	0	-

South Lanarkshire Council

Revenue Budget Monitoring Statement

Period Ended 11 September 2020 (No.6)

Social Work Resources

Service Departments :-

	Annual Budget £m	Forecast for Year £m	Annual Forecast Variance £m	Budget Proportion to 11/09/20 £m	Actual to Period 6 to 11/09/20 £m	Variance to 11/09/20 £m
Performance and Support	8.043	8.043	0.000	3.634	3.622	0.012 under
Children and Families	35.608	35.608	0.000	15.206	15.449	(0.243) over
Adults and Older People	127.253	127.253	0.000	61.751	61.778	(0.027) over
Justice and Substance Misuse	1.507	1.507	0.000	0.346	0.310	0.036 under
COVID-19	0.000	0.000	0.000	0.000	0.242	(0.242)
Total Finance and Corporate Resources	172.411	172.411	0.000	80.937	81.401	(0.464) over

Social Work Resources Variance Analysis 2020/21 (Period 6)

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Employee Costs	(2,120k) over	Admin & Clerical Staff - (157k) over	Justice - 52k under	This is a result of vacancies which are actively being recruited.
			COVID 19 - (252k) over	These are the staff costs in relation to the management of queues at pharmacies and also the Shielding support helpline due to COVID-19.
		Managerial Support Specialist - (536k) over	Adults and Older People - (422k) over	The overspend is a result of turnover being less than anticipated to date and additional posts to meet requirements within Home Care.
			<u>COVID 19 - (97k) over</u>	This overspend is due to additional costs being incurred to deal with COVID-19.
		Basic Grade Social Workers - 186k under	Adults and Older People - 193k under	This is a result of vacancies which are actively being recruited.
		<u>Hospital Social Workers - 98k under</u>	<u>Adult and Older People - 98k under</u>	This underspend relates to vacancies and is offset by an under recovery of income.

Subjective Head	Variance	Subjective Line	Service – amount	Explanation
Employee Costs (cont)		Care Staff - (430k) over	Adults and Older People - 379k under	The underspend in care staff is non-recurring and is a result of a timing difference between the decommissioning of existing residential facilities and the opening of the new replacement facility.
		Home Carers - (1,237k) over	COVID-19 - (766k) over	These costs relate to the response to COVID-19 to maintain existing service delivery and to support hospital discharge.
			Adults and Older People - (315k) over	The overspend is a result of Home Care recruitment for future vacancies to maintain staffing levels.
			COVID-19 - (922k) over	These costs relate to additional staffing costs in the response to COVID-19 to maintain existing service delivery.
Property Costs	(92k) over	Cleaning and Janitorial Supplies and Equipment - (69k) over	COVID-19 - (81k) over	These costs related to expenditure on hygiene products in response to COVID-19.

Subjective Head	Variance	Subjective Line	Service / amount	Explanation
Supplies and Services (cont)	(1,173k) over	Computer Equipment Purchase - (153k) over	Adults and Older People - (164k) over	This overspend relates to the license costs associated with the new home care scheduling system.
		Protective Clothing and Uniforms - (1,023k) over	COVID-19 - (1,029k) over	These costs relate to the additional requirement for Personal Protective Equipment (PPE) in responding to COVID-19.
Transport and Plant	86k under	<u>Other Transport Costs - 51k under</u>	<u>Children and Families - 31k under</u>	This reflects the current commitments in respect of transporting children to and from school or respite, which is demand led.
		<u>Fleet Service Charges - Fuel - 69k under</u>	<u>Adults and Older People - 56k under</u>	The temporary closure of day care centres means there has been a a reduction in the number of buses required, resulting in a reduction in fuel charges.
		<u>Fleet Service Charges - Drivers - (60k) over</u>	<u>Adults and Older People - (77k) over</u>	The overspend is due a delay in the implementation of the 2020/2021 savings due to COVID-19.

Subjective Head	Variance	Subjective Line	Service / amount	Explanation
Payment to Other Bodies	(226k) over	Payment to Voluntary Organisations - (242k) over	COVID-19 - (208k) over	This expenditure relates to payments to Voluntary Action South Lanarkshire to provide additional support to Carers during COVID-19.
		Payments to Other Bodies - 72k under	Adults and Older People - 56k under	This underspend is due to prior year charges that will no longer be incurred.
			<u>Children and Families - 39k under</u>	This relates to an underspend in relation to Holiday and Play Clubs, where no spend has been incurred to date.
			<u>Justice - (27k) over</u>	The overspend reflects payment to an external provider to deliver the Whole System Approach within the Criminal Justice Service.
		Private Individuals - General - 76k under	Children and Families - 87k under	This reflects the current commitment within Supported Cares and the Short Breaks Service and will assist in managing overspends elsewhere in the service.
		Social Work - Foster Parents - (133k) over	Children and Families - (129k) over	This overspend is a result of the continuing use of external foster placements arising from permanent fostering placements for children and young people.

Subjective Head	Variance	Subjective Line	Service / amount	Explanation
Payments to Contractors	(6,899k) over	Long Term Care - (872k) over	Children and Families People - (124k) over	The overspend reflects the current demand for external school placements including those with additional support needs.
		Home Care - (1,421k) over	COVID-19 - (748k) over	This expenditure relates to the response to COVID-19.
			Adults and Older People - (299k) over	This overspend reflects the current demand for the external home care service.
			COVID-19 - (1,133k) over	These costs relate to the response to COVID-19 to maintain existing service delivery.
		Day Related Activities incl Residential Placements - (4,562k) over	Children and Families - (457k) over	This overspend is a result of the increased requirement for children's residential school and secure placements.
			COVID-19 - (4,099k) over	This cost represents the additional costs being incurred by external providers in their response to COVID. It consists of additional staffing, PPE costs, and sustainability payments including under occupancy in care homes.

Subjective Head	Variance	Subjective Line	Service / amount	Explanation
Transfer Payments	141k under	Direct Assistance to Persons - 124k under	Children and Families - 133k under	This underspend is in relation to payments being made to kinship carers to support the welfare of young people. Current numbers are less than forecast.
Income	9,840k over recovered	<u>Non-Relevant Government Grant - (44k) under recovered</u> Fees and Charges - General - (264k) under recovered <u>Fees and Charges - Other Local Authorities - (69k) under recovered</u> Charges to Health Boards - 10,028k over recovered	<u>Adults and Older People - (44k) over</u> Adults and Older People - (264k) under recovered <u>Adults and Older People - (71k) under recovered</u> Adults and Older People - 700k over recovered	This under recovery of income is offset by an underspend in Hospital Social Workers. In responding to COVID-19, day care services and services in the community were suspended. Service user charges have been adjusted to reflect the services being delivered, resulting in a under recovery of income. The under recover reflects a reduction in the number of clients from other councils who attend SLC day care centres. This over recovery is offsetting the non-achievement of savings and loss of income as a result of the response to COVID-19.

Subjective Head	Variance	Subjective Line	Service / amount	Explanation
Income (cont)		Charges to Health Boards (cont)	COVID-19 - 9,328k over recovered	This over recovery of income is currently offsetting the expenditure incurred in response to COVID-19.
		Other Income - 189k over recovered	Children and Families - 170k over recovered	This is in relation to the recovery of costs from the Home Office for services provided to unaccompanied asylum-seeking children in South Lanarkshire children's care facilities.

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

South Lanarkshire Council

Social Work Resources - Total

Expenditure / Income Variance Trends 2020/2021

	REVISED ANNUAL BUDGET SLC 20/21 2	PERIOD 3 VARIANCE AMOUNT	Over/ Under	PERIOD 4 VARIANCE AMOUNT	Over/ Under	PERIOD 5 VARIANCE AMOUNT	Over/ Under	PERIOD 6 ESTIMATE TO DATE	PERIOD 6 ACTUAL TO DATE	PERIOD 6 VARIANCE AMOUNT	Over/ Under
EMPLOYEE COSTS											
ADMIN & CLERICAL STAFF - APT&C BASIC	4,516	6	under	25	under	(98)	over	1,938	2,069	(131)	over
ADMIN & CLERICAL STAFF - APT&C OVERTIME	0	(18)	over	(8)	over	(32)	over	0	14	(14)	over
ADMIN & CLERICAL STAFF - APT&C SUPERANNUATION	794	(8)	over	(4)	over	(7)	over	340	345	(5)	over
ADMIN & CLERICAL STAFF - APT&C NIC	304	(7)	over	(5)	over	(10)	over	131	138	(7)	over
MANAGERIAL SUPPORT SPECIALIST STAFF BASIC	17,099	(151)	over	(192)	over	(260)	over	7,337	7,692	(355)	over
MANAGERIAL SUPPORT SPECIALIST STAFF OVERTIME	49	(52)	over	(66)	over	(61)	over	15	85	(70)	over
MANAGERIAL SUPPORT SPECIALIST STAFF SUPERANNUATION	3,114	(62)	over	(70)	over	(65)	over	1,337	1,401	(64)	over
MANAGERIAL SUPPORT SPECIALIST STAFF NIC	1,721	(29)	over	(39)	over	(44)	over	739	786	(47)	over
BASIC GRADE SOCIAL WORKERS BASIC	11,411	91	under	111	under	159	under	4,896	4,721	175	under
BASIC GRADE SOCIAL WORKERS OVERTIME	44	(5)	over	(4)	over	(3)	over	14	22	(8)	over
BASIC GRADE SOCIAL WORKERS SUPERANNUATION	2,044	(37)	over	(33)	over	0		877	875	2	under
BASIC GRADE SOCIAL WORKERS NIC	1,171	7	under	10	under	15	under	502	485	17	under
HOSPITAL SOCIAL WORKERS BASIC	255	36	under	49	under	59	under	109	33	76	under
HOSPITAL SOCIAL WORKERS OVERTIME	0	0		0		0		0	0	0	
HOSPITAL SOCIAL WORKERS SUPERANNUATION	49	7	under	10	under	11	under	21	6	15	under
HOSPITAL SOCIAL WORKERS NIC	26	3	under	5	under	6	under	11	4	7	under
INSTRUCTORS BASIC	1,457	(14)	over	(22)	over	(26)	over	625	650	(25)	over
INSTRUCTORS OVERTIME	0	(4)	over	(5)	over	(6)	over	0	6	(6)	over
INSTRUCTORS SUPERANNUATION	248	(9)	over	(12)	over	(14)	over	106	122	(16)	over
INSTRUCTORS NIC	124	(1)	over	(3)	over	(2)	over	53	56	(3)	over
CARE STAFF - APT&C BASIC	17,819	219	under	308	under	187	under	7,445	7,410	35	under
CARE STAFF - APT&C OVERTIME	195	(207)	over	(323)	over	(404)	over	64	534	(470)	over
CARE STAFF - APT&C SUPERANNUATION	3,094	(15)	over	2	under	20	under	1,327	1,308	19	under
CARE STAFF - APT&C NIC	1,444	(10)	over	(4)	over	(10)	over	619	633	(14)	over
HOME CARERS BASIC	17,777	(280)	over	(396)	over	(493)	over	7,628	8,417	(789)	over
HOME CARERS OVERTIME	857	(229)	over	(323)	over	(433)	over	249	567	(318)	over
HOME CARERS SUPERANNUATION	3,192	(74)	over	(82)	over	(90)	over	1,370	1,471	(101)	over
HOME CARERS NIC	1,490	(26)	over	(14)	over	(10)	over	639	668	(29)	over
TRAVEL AND SUBSISTENCE	376	(2)	over	10	under	21	under	115	87	28	under
OTHER EMPLOYEE COSTS	381	4	under	2	under	12	under	102	91	11	under
PENSION INCREASES	327	(1)	over	(2)	over	(1)	over	142	144	(2)	over
ADDITIONAL PENSION COSTS	0	(13)	over	(26)	over	(31)	over	0	31	(31)	over
EMPLOYEE COSTS	91,378	(881)	over	(1,101)	over	(1,610)	over	38,751	40,871	(2,120)	over

South Lanarkshire Council

Social Work Resources - Total

Expenditure / Income Variance Trends 2020/2021

	REVISED ANNUAL BUDGET SLC 20/21 2	PERIOD 3 VARIANCE AMOUNT	Over/ Under	PERIOD 4 VARIANCE AMOUNT	Over/ Under	PERIOD 5 VARIANCE AMOUNT	Over/ Under	PERIOD 6 ESTIMATE TO DATE	PERIOD 6 ACTUAL TO DATE	PERIOD 6 VARIANCE AMOUNT	Over/ Under
PROPERTY COSTS											
RATES	391	0		0		14	under	79	76	3	under
SCOTTISH WATER - UNMETERED CHARGES	42	0		(3)	over	(2)	over	16	15	1	under
SCOTTISH WATER - METERED CHARGES	161	(1)	over	(1)	over	5	under	67	63	4	under
RENT	427	(1)	over	(1)	over	4	under	86	81	5	under
PROPERTY INSURANCE	31	0		0		0		1	1	0	
SECURITY COSTS	166	(9)	over	(6)	over	(28)	over	51	79	(28)	over
GROUND MAINTENANCE	3	1	under	1	under	1	under	1	0	1	under
REPAIRS & MAINTENANCE - INTERNAL CONTRACTOR	0	(1)	over	(1)	over	(1)	over	0	(3)	3	under
REPAIRS & MAINTENANCE - EXTERNAL CONTRACTOR	49	1	under	2	under	(8)	over	19	33	(14)	over
GAS HEATING LEASE COSTS	0	(2)	over	(2)	over	(2)	over	0	2	(2)	over
ELECTRICITY - CONTRACT	449	2	under	4	under	6	under	173	166	7	under
GAS	352	8	under	14	under	15	under	144	126	18	under
FIXTURE & FITTINGS	0	(3)	over	(3)	over	(4)	over	0	3	(3)	over
JANITOR SERVICE	36	(2)	over	(2)	over	(2)	over	36	38	(2)	over
CLEANING CONTRACT	277	(17)	over	(17)	over	(9)	over	276	278	(2)	over
CLEANING AND JANITORIAL SUPPLIES AND EQUIPMENT	116	(61)	over	(68)	over	(69)	over	46	115	(69)	over
HEALTH & HYGIENE MATERIALS	3	(10)	over	(17)	over	(22)	over	1	25	(24)	over
WINDOW CLEANING	12	2	under	3	under	3	under	5	1	4	under
PEST CONTROL	1	0		0		0		0	0	0	
REFUSE UPLIFT	35	(1)	over	2	under	3	under	15	10	5	under
OTHER PROPERTY COSTS	117	8	under	11	under	6	under	43	42	1	under
PROPERTY COSTS	2,668	(86)	over	(84)	over	(90)	over	1,059	1,151	(92)	over

South Lanarkshire Council

Social Work Resources - Total

Expenditure / Income Variance Trends 2020/2021

	REVISED ANNUAL BUDGET SLC 20/21 2	PERIOD 3 VARIANCE AMOUNT	Over/ Under	PERIOD 4 VARIANCE AMOUNT	Over/ Under	PERIOD 5 VARIANCE AMOUNT	Over/ Under	PERIOD 6 ESTIMATE TO DATE	PERIOD 6 ACTUAL TO DATE	PERIOD 6 VARIANCE AMOUNT	Over/ Under
SUPPLIES AND SERVICES											
COMPUTER EQUIPMENT PURCHASE	183	(81)	over	(166)	over	(158)	over	22	175	(153)	over
COMPUTER EQUIPMENT MAINTENANCE	87	4	under	19	under	13	under	19	10	9	under
I.T. EQUIPMENT MAINT-CONTRACT	259	3	under	(11)	over	6	under	131	147	(16)	over
I.T. ELECTRONIC MESSAGING	182	(7)	over	(6)	over	(7)	over	91	99	(8)	over
EQUIPMENT, APPARATUS AND TOOLS	152	(3)	over	10	under	20	under	53	33	20	under
SMALL TOOLS	2	0		0		0		1	0	1	under
AIDS & ADAPTIONS	2,775	(7)	over	(8)	over	(2)	over	840	847	(7)	over
SUPPLIES FOR CLIENTS	629	2	under	7	under	26	under	181	140	41	under
FURNITURE - OFFICE	2	(2)	over	(3)	over	(4)	over	1	4	(3)	over
FURNITURE - GENERAL	0	(5)	over	(8)	over	(8)	over	0	11	(11)	over
FURNISHINGS (INCL. CROCKERY & LINEN)	23	(10)	over	(9)	over	(8)	over	9	16	(7)	over
MATERIALS	11	0		(1)	over	(1)	over	5	4	1	under
MATERIALS, APPARATUS AND EQUIPMENT	0	(12)	over	(14)	over	(14)	over	0	15	(15)	over
PUBLICATIONS, JOURNALS, NEWSPAPERS ETC	0	0		0		(2)	over	0	3	(3)	over
PROVISIONS - GENERAL	164	3	under	7	under	9	under	63	53	10	under
FOOD PURCHASES WITHIN CONTRACT SERVICE	439	(2)	over	10	under	(22)	over	175	194	(19)	over
BEVERAGES	47	2	under	(2)	over	(1)	over	19	19	0	
SCHOOL MILK	52	0		6	under	8	under	21	10	11	under
PROTECTIVE CLOTHING & UNIFORMS	215	(1,214)	over	(1,178)	over	(1,202)	over	20	1,043	(1,023)	over
LAUNDRY COSTS	5	(4)	over	(4)	over	(4)	over	1	8	(7)	over
OTHER SUPPLIES AND SERVICES	53	2	under	10	under	0		28	23	5	under
CATERING - CONTRACT	422	(101)	over	(108)	over	2	under	422	413	9	under
CATERING - OUTWITH CONTRACT	94	1	under	9	under	(12)	over	33	41	(8)	over
SUPPLIES AND SERVICES	5,796	(1,431)	over	(1,440)	over	(1,361)	over	2,135	3,308	(1,173)	over
TRANSPORT AND PLANT											
POOL CAR CHARGES-RENTAL	126	11	under	14	under	2	under	35	29	6	under
POOL CAR CHARGES-FUEL	43	3	under	4	under	3	under	14	12	2	under
POOL CAR CHARGES-ADDITIONAL COSTS	8	1	under	1	under	1	under	3	2	1	under
OTHER TRANSPORT COSTS	692	2	under	1	under	44	under	180	129	51	under
INSURANCE	24	0		0		0		0	0	0	
FLEET SERVICE CHARGES - VEHICLE MAINTENANCE	69	(1)	over	(3)	over	(4)	over	31	39	(8)	over
FLEET SERVICE CHARGES - UNSCHEDULED LABOUR	0	0		0		0		0	2	(2)	over
FLEET SERVICE CHARGES - ASSET MODIFICATIONS	0	0		0		0		0	1	(1)	over
FLEET SERVICE CHARGES - LEASING	316	5	under	(6)	over	(7)	over	106	98	8	under
FLEET SERVICE CHARGES - HIRED VEHICLES	24	1	under	3	under	2	under	12	6	6	under
FLEET SERVICE CHARGES - CONTRACT HIRE	20	3	under	4	under	6	under	7	0	7	under
FLEET SERVICE CHARGES - ROAD FUND LICENCES/MOT	28	4	under	2	under	2	under	13	9	4	under
FLEET SERVICE CHARGES - FUEL	337	13	under	5	under	53	under	145	76	69	under
FLEET SERVICE CHARGES - DRIVERS	2,645	(38)	over	(50)	over	(21)	over	2,606	2,666	(60)	over
HIRE OF EXTERNAL VEHICLES	7	(12)	over	2	under	2	under	3	0	3	under
TRANSPORT AND PLANT	4,339	(8)	over	(23)	over	83	under	3,155	3,069	86	under

South Lanarkshire Council

Social Work Resources - Total

Expenditure / Income Variance Trends 2020/2021

	REVISED ANNUAL BUDGET SLC 20/21 2	PERIOD 3 VARIANCE AMOUNT	Over/ Under	PERIOD 4 VARIANCE AMOUNT	Over/ Under	PERIOD 5 VARIANCE AMOUNT	Over/ Under	PERIOD 6 ESTIMATE TO DATE	PERIOD 6 ACTUAL TO DATE	PERIOD 6 VARIANCE AMOUNT	Over/ Under
ADMINISTRATION											
PRINTING AND STATIONERY	169	1	under	1	under	(14)	over	62	79	(17)	over
TELEPHONES	210	(4)	over	(3)	over	(8)	over	92	94	(2)	over
MOBILE PHONES	268	(28)	over	(6)	over	(16)	over	150	166	(16)	over
ADVERTISING - RECRUITMENT	4	0		0		0		0	0	0	
ADVERTISING - OTHER	32	3	under	6	under	8	under	13	4	9	under
POSTAGES/COURIERS	101	8	under	14	under	18	under	42	19	23	under
MEMBERSHIP FEES/SUBSCRIPTIONS	43	(3)	over	(5)	over	(2)	over	30	32	(2)	over
INSURANCE	70	0		0		0		0	0	0	
MEDICAL COSTS	27	(13)	over	(14)	over	(16)	over	11	29	(18)	over
LEGAL EXPENSES	268	18	under	25	under	36	under	103	60	43	under
HOSPITALITY / CIVIC RECOGNITION	1	(2)	over	(2)	over	(2)	over	0	2	(2)	over
OTHER ADMIN COSTS	41	(7)	over	(6)	over	(5)	over	6	10	(4)	over
CONFERENCES - OFFICIALS (incl associated costs)	10	1	under	2	under	3	under	3	0	3	under
TRAINING	28	(1)	over	(2)	over	(1)	over	11	11	0	
INTERNAL SUPPORT SERVICES ALLOCATION	403	0		0		0		0	0	0	
ADMINISTRATION	1,675	(27)	over	10	under	1	under	523	506	17	under
PAYMENT TO OTHER BODIES											
OTHER COMMITTEES OF THE AUTHORITY	138	0		0		0		0	0	0	
OTHER LOCAL AUTHORITIES	35	2	under	0		0		4	3	1	under
GRANTS TO VOLUNTARY ORGANISATIONS	23	0		0		0		12	12	0	
PAYMENTS TO VOLUNTARY ORGANISATIONS	2,570	(171)	over	(186)	over	(200)	over	767	1,009	(242)	over
PAYMENTS TO OTHER BODIES	4,107	2	under	(4)	over	73	under	1,120	1,048	72	under
PRIVATE INDIVIDUALS - GENERAL	876	21	under	40	under	56	under	361	285	76	under
SOCIAL WORK - FOSTER PARENTS	5,485	(2)	over	(89)	over	(109)	over	2,493	2,626	(133)	over
SOCIAL WORK - FOSTER PARENTS DISCRETIONARY PAYMENTS	94	0		0		0		36	36	0	
SOCIAL WORK - ADOPTION ALLOWANCES	650	0		0		0		325	325	0	
DIRECT PAYMENTS	6,836	(1)	over	(3)	over	(3)	over	3,112	3,112	0	
PAYMENT TO OTHER BODIES	20,814	(149)	over	(242)	over	(183)	over	8,230	8,456	(226)	over
PAYMENT TO CONTRACTORS											
PAYMENT TO TRADING SERVICES CONTRACTOR	0	(1)	over	(1)	over	(1)	over	0	2	(2)	over
PAYMENT TO PRIVATE CONTRACTOR - DEFAULT	1,219	(2)	over	(1)	over	(2)	over	465	467	(2)	over
PAYMENT TO PRIVATE CONTRACTOR - LONG TERM CARE	48,226	(173)	over	(545)	over	(781)	over	20,097	20,969	(872)	over
PAYMENT TO PRIVATE CONTRACTOR - CET ALLOCATION - HOME CARE	23,621	(349)	over	(562)	over	(965)	over	7,400	8,821	(1,421)	over
PAYMENT TO PRIVATE CONTRACTOR - RESPITE	2,256	(8)	over	(1)	over	(12)	over	522	530	(8)	over
PAYMENT TO PRIVATE CONTRACTOR - DAY CARE	1,041	11	under	17	under	2	under	112	112	0	
PAYMENT TO PRIVATE CONTRACTOR - HOME SUPPORT	18,122	37	under	1	under	0		5,512	5,512	0	
PAYMENT TO PRIVATE CONTRACTOR - FREE PERSONAL NURSING CARE	6,593	0		0		0		2,143	2,143	0	
PAYMENT TO PRIVATE CONTRACTOR - DAY RELATED ACTIVITIES INCL RESIDENTIAL PLACEMENTS	4,507	(75)	over	(1,912)	over	(3,062)	over	1,166	5,728	(4,562)	over
PAYMENT TO EXTERNAL CONSULTANTS / PROFESSIONAL SERVICES	35	(12)	over	(16)	over	(15)	over	16	47	(31)	over
SELF DIRECTED SUPPORT	0	0		0		0		0	1	(1)	over
PAYMENT TO CONTRACTORS	105,620	(572)	over	(3,020)	over	(4,836)	over	37,433	44,332	(6,899)	over

South Lanarkshire Council

Social Work Resources - Total

Expenditure / Income Variance Trends 2020/2021

	REVISED ANNUAL BUDGET SLC 20/21 2	PERIOD 3 VARIANCE AMOUNT	Over/ Under	PERIOD 4 VARIANCE AMOUNT	Over/ Under	PERIOD 5 VARIANCE AMOUNT	Over/ Under	PERIOD 6 ESTIMATE TO DATE	PERIOD 6 ACTUAL TO DATE	PERIOD 6 VARIANCE AMOUNT	Over/ Under
TRANSFER PAYMENTS											
DIRECT ASSISTANCE TO PERSONS	3,032	50	under	56	under	73	under	1,454	1,330	124	under
SECTION PAYMENTS	73	12	under	17	under	17	under	28	11	17	under
TRANSFER PAYMENTS	3,105	62	under	73	under	90	under	1,482	1,341	141	under
FINANCING CHARGES											
LEASING CHARGES - FINANCE	2	0		0		1	under	1	0	1	under
I.T. EQUIPMENT LEASING-CONTRACT	333	13	under	(17)	over	(16)	over	161	200	(39)	over
FINANCING CHARGES	335	13	under	(17)	over	(15)	over	162	200	(38)	over
TOTAL EXPENDITURE	235,730	(3,079)	over	(5,844)	over	(7,921)	over	92,930	103,234	(10,304)	over
INCOME											
NON RELEVANT GOVERNMENT GRANT	(6,514)	0		(27)	under rec	(36)	under rec	(2,708)	(2,664)	(44)	under rec
RESOURCE TRANSFER INCOME FROM THE HEALTH BOARD	(23,751)	0		0		0		(5,938)	(5,938)	0	
CONTRIBUTIONS FROM OTHER BODIES	(311)	0		0		0		(151)	(151)	0	
FEES AND CHARGES - GENERAL	(5,218)	(103)	under rec	(155)	under rec	(214)	under rec	(2,503)	(2,239)	(264)	under rec
FEES AND CHARGES - OTHER LOCAL AUTHORITIES	(998)	(41)	under rec	(29)	under rec	(11)	under rec	(416)	(347)	(69)	under rec
CHARGES TO HEALTH BOARDS	(25,437)	3,027	over rec	5,602	over rec	7,734	over rec	(212)	(10,240)	10,028	over rec
FEES AND CHARGES - DEPARTMENTS OF THE AUTHORITY	(239)	0		0		(37)	under rec	(49)	(49)	0	
RENTAL INCOME	(26)	0		0		0		0	0	0	
OTHER INCOME	(460)	74	over rec	82	over rec	153	over rec	(16)	(205)	189	over rec
REALLOCATION OF SUPPORT COSTS	(365)	0		0		0		0	0	0	
INCOME	(63,319)	2,957	over rec	5,473	over rec	7,589	over rec	(11,993)	(21,833)	9,840	over rec
NET EXPENDITURE	172,411	(122)	over	(371)	over	(332)	over	80,937	81,401	(464)	over

