

Appendix C

## South Lanarkshire Council

## Revenue Budget Monitoring Statement

Period Ended 4 November 2022 (No.8)

## Finance and Corporate Resources

## Service Departments :-

	Annual Budget	Forecast for Year	Annual Forecast Variance	Budget Proportion to 04/11/22	Actual to Period 8 to 04/11/22	Variance to 04/11/22
	£m	£m	£m	£m	£m	£m
Finance Services - Strategy	2.023	2.023	0.000	2.148	2.132	0.016 under
Finance Services - Transactions	20.609	20.609	0.000	13.027	12.807	0.220 under
Audit and Compliance Services	0.355	0.355	0.000	0.355	0.355	0.000
Information Technology Services	5.133	5.133	0.000	6.355	6.417	(0.062) over
Communications and Strategy Services	3.167	3.167	0.000	1.776	1.857	(0.081) over
Administration and Licensing Services	4.153	4.153	0.000	2.837	3.051	(0.214) over
Personnel Services	8.579	8.579	0.000	6.115	5.977	0.138 under
<b>Total Finance and Corporate Resources</b>	<b>44.019</b>	<b>44.019</b>	<b>0.000</b>	<b>32.613</b>	<b>32.596</b>	<b>0.017</b> under

### **Finance and Corporate Resources Variance Analysis 2022/23 (Period 8)**

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Employee Costs	170k under	APT&C Basic / Superannuation / NI - 279k under  Overtime - (94k) over	Finance Services (Transactions) - 310k under  Personnel Services - 183k under  Finance Services (Transactions) - (83k) over	The underspend is due to vacant posts within the Service which are being recruited in line with Service requirements.  The underspend is due to the timing of employability and funded projects.  The overspend relates to the costs of managing the staffing requirements of the 24-hour customer call centre and also overtime incurred in respect of processing Scottish Welfare Fund applications.
Supplies and Services	(15k) over	Computer Equipment Purchase - (37k) over  Other Supplies and Services - 31k under	IT Services - (13k) over Communications and Strategy - (9k) over Administration, Legal and Licensing - (12k) over  <u>Finance Services (Transactions) - 48k under</u>	These overspends reflect the costs of various IT purchases for such items as software for digital signatures, case management and time recording software.  This underspend reflects the current cost of administering the child bridging payments.

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Supplies and Services (cont)		Other Supplies and Services (cont)	Personnel Services - (13k) over	This is costs associated with one-off purchases in relation to training materials.
Administration Costs	(75k) over	Postages/Couriers - (39k) over  Training - (36k) over	Finance Services (Transactions) - (29k) over  Personnel Services - (31k) over	The overspend is due to the volume of transactions within Benefits and Revenues being higher than anticipated.  This overspend is in relation to costs associated with employability projects and is offset by additional income.
Financing Charges	(36k) over	I.T. Equipment Leasing - Contract - (36k) over	Finance Services (Transactions) - (11k) over Personnel Services - (11k) over Administration, Legal and Licensing - (15k) over	This overspend reflects the costs of leasing IT Equipment and is contained within overall budgets
Income	(87k) under recovered	<u>Fees and Charges - General - (44k) under recovered</u>	<u>Administration, Legal and Licensing - (35k) under recovered</u>	This under recovery is within Legal Services and reflects the current levels of fee income to date.

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Income (cont)		<u>Fees and Charges - Departments of the Authority - (35k) under recovered</u>	<u>Communications and Strategy - (36k) Under recovered</u>	The under recovery reflects lower than anticipated income from recharges to other Resources, offset by a reduction in expenditure.
		National Checking Service - (38k) under recovered	Administration, Legal and Licensing - (38k) under recovered	The under recovery is due to this service no longer being provided.

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

Finance & Corporate Resources - Total	REVISED ANNUAL BUDGET SLC 22/23 2	PERIOD 5 VARIANCE AMOUNT	Over/ Under	PERIOD 6 VARIANCE AMOUNT	Over/ Under	PERIOD 7 VARIANCE AMOUNT	Over/ Under	PERIOD 8 ESTIMATE TO DATE	PERIOD 8 ACTUAL TO DATE	PERIOD 8 VARIANCE AMOUNT	Over/ Under
Expenditure / Income Variance Trends 2022/2023											
EMPLOYEE COSTS											
APT & C BASIC	27,903	296	under	321	under	243	under	15,679	15,444	235	under
APT & C OVERTIME	75	(68)	over	(84)	over	(93)	over	43	137	(94)	over
APT & C SUPERANNUATION	5,292	126	under	137	under	56	under	2,981	2,918	63	under
APT & C NIC	2,768	45	under	47	under	(11)	over	1,563	1,582	(19)	over
MANUAL BASIC	15	(5)	over	(3)	over	2	under	9	8	1	under
TRAVEL AND SUBSISTANCE	33	3	under	6	under	5	under	19	14	5	under
OTHER EMPLOYEE COSTS	25	7	under	(1)	over	8	under	2	3	(1)	over
PENSION INCREASES	854	(6)	over	(24)	over	(6)	over	530	538	(8)	over
ADDITIONAL PENSION COSTS	0	0		0		(8)	over	0	12	(12)	over
<b>EMPLOYEE COSTS</b>	<b>36,965</b>	<b>398</b>	<b>under</b>	<b>399</b>	<b>under</b>	<b>196</b>	<b>under</b>	<b>20,826</b>	<b>20,656</b>	<b>170</b>	<b>under</b>
PROPERTY COSTS											
RATES	43	0		0		3	under	17	(4)	21	under
SCOTTISH WATER - METERED CHARGES	6	3	under	4	under	4	under	3	0	3	under
RENT	50	9	under	10	under	11	under	27	15	12	under
SERVICE CHARGE	1	(6)	over	(7)	over	(7)	over	1	8	(7)	over
PROPERTY INSURANCE	1	0		0		0		1	0	1	under
SECURITY COSTS	129	9	under	(29)	over	9	under	53	44	9	under
REPAIRS & MAINTENANCE - INTERNAL CONTRATOR	0	(1)	over	(1)	over	(1)	over	0	1	(1)	over
REPAIRS & MAINTENANCE - EXTERNAL CONTRATOR	2	0		0		0		1	1	0	
ELECTRICITY - CONTRACT	26	9	under	10	under	18	under	17	(5)	22	under
GAS	14	5	under	6	under	6	under	7	0	7	under
FIXTURE & FITTINGS	1,557	0		0		0		971	971	0	
JANITOR SERVICE	0	(1)	over	(1)	over	0		0	0	0	
HEALTH & HYGIENE MATERIALS	0	(1)	over	(1)	over	(1)	over	0	1	(1)	over
REFUSE UPLIFT	1	0		0		0		1	0	1	under
REMOVAL & STORAGE COSTS	0	(1)	over	(1)	over	(1)	over	0	2	(2)	over
OTHER PROPERTY COSTS	16	5	under	(1)	over	(1)	over	0	3	(3)	over
<b>PROPERTY COSTS</b>	<b>1,846</b>	<b>30</b>	<b>under</b>	<b>(11)</b>	<b>over</b>	<b>40</b>	<b>under</b>	<b>1,099</b>	<b>1,037</b>	<b>62</b>	<b>under</b>

Finance & Corporate Resources - Total	REVISED ANNUAL BUDGET SLC 22/23 2	PERIOD 5 VARIANCE AMOUNT	Over/ Under	PERIOD 6 VARIANCE AMOUNT	Over/ Under	PERIOD 7 VARIANCE AMOUNT	Over/ Under	PERIOD 8 ESTIMATE TO DATE	PERIOD 8 ACTUAL TO DATE	PERIOD 8 VARIANCE AMOUNT	Over/ Under
Expenditure / Income Variance Trends 2022/2023											
SUPPLIES AND SERVICES											
COMPUTER EQUIPMENT PURCHASE	3,768	(261)	over	(93)	over	(24)	over	2,390	2,427	(37)	over
COMPUTER EQUIPMENT MAINTENANCE	2,072	0		1	under	0		1,763	1,760	3	under
I.T. EQUIPMENT MAINT - CONTRACT	609	4	under	(3)	over	(7)	over	389	398	(9)	over
I.T. ELECTRONIC MESSAGING	128	0		16	under	1	under	14	1	13	under
EQUIPMENT, APPARATUS AND TOOLS	159	52	under	(1)	over	3	under	75	75	0	
ADAPTATIONS FOR CLIENTS	0	0		0		0		0	1	(1)	over
SUPPLIES FOR CLIENTS	219	26	under	25	under	1	under	113	113	0	
FURNITURE - OFFICE	0	(2)	over	(3)	over	(3)	over	0	5	(5)	over
MATERIALS	112	(9)	over	(13)	over	(2)	over	58	62	(4)	over
MATERIALS, APPARATUS AND EQUIPMENT	0	(1)	over	(3)	over	(1)	over	0	1	(1)	over
PUBLICATIONS, JOURNALS, NEWSPAPERS ETC.	7	1	under	1	under	1	under	4	1	3	under
FOODSTUFFS - GENERAL	28	(13)	over	(8)	over	(7)	over	8	6	2	under
PROTECTIVE CLOTHING & UNIFORMS	5	1	under	2	under	1	under	2	1	1	under
OTHER SUPPLIES AND SERVICES	3,153	(4)	over	(14)	over	(16)	over	2,593	2,562	31	under
CATERING - OUTWITH CONTRACT	6	0		1	under	0		3	4	(1)	over
OUTSOURCED MAIL	138	(12)	over	(7)	over	(7)	over	53	63	(10)	over
<b>SUPPLIES AND SERVICES</b>	<b>10,404</b>	<b>(218)</b>	<b>over</b>	<b>(99)</b>	<b>over</b>	<b>(60)</b>	<b>over</b>	<b>7,465</b>	<b>7,480</b>	<b>(15)</b>	<b>over</b>
TRANSPORT AND PLANT											
POOL CAR CHARGES - RENTAL	26	4	under	(1)	over	0		10	8	2	under
POOL CAR CHARGES - FUEL	6	0		2	under	3	under	3	0	3	under
FLEET SERVICE CHARGES - VEHICLE MAINTENANCE	1	0		(1)	over	(1)	over	0	1	(1)	over
FLEET SERVICE CHARGES - LEASING	5	0		1	under	1	under	2	1	1	under
FLEET SERVICE CHARGES - FUEL	1	0		0		0		0	0	0	
FLEET SERVICE CHARGES - DRIVERS	36	0		0		0		0	0	0	
<b>TRANSPORT AND PLANT</b>	<b>75</b>	<b>4</b>	<b>under</b>	<b>1</b>	<b>under</b>	<b>3</b>	<b>under</b>	<b>15</b>	<b>10</b>	<b>5</b>	<b>under</b>

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Expenditure / Income Variance Trends 2022/2023											
ADMINISTRATION											
PRINTING AND STATIONERY	550	37	under	19	under	6	under	167	162	5	under
TELEPHONES	1,592	(17)	over	(59)	over	16	under	723	724	(1)	over
MOBILE PHONES	178	1	under	2	under	1	under	99	95	4	under
ADVERTISING - RECRUITMENT	28	(4)	over	(11)	over	(11)	over	28	39	(11)	over
ADVERTISING - OF COUNCIL SERVICE AVAILABILITY	1	0		0		0		0	0	0	
ADVERTISING - OTHER	123	(5)	over	(3)	over	(1)	over	67	66	1	under
POSTAGES/COURIERS	858	(26)	over	(16)	over	(32)	over	378	417	(39)	over
SMS MESSAGING	2	(4)	over	(4)	over	(4)	over	1	5	(4)	over
MEMBERSHIP FEES/SUBSCRIPTIONS	213	(8)	over	(9)	over	(8)	over	201	211	(10)	over
INSURANCE	140	0		0		0		138	140	(2)	over
MEDICAL COSTS	221	(52)	over	(22)	over	1	under	187	185	2	under
LEGAL EXPENSES	235	(9)	over	(9)	over	(4)	over	69	60	9	under
HOSPITALITY / CIVIC RECOGNITION	30	0		(1)	over	(1)	over	12	12	0	
PAYPOINT AGENCY FEES	90	(4)	over	(5)	over	(5)	over	41	36	5	under
SECURITY UPLIFT FEES	6	0		0		0		2	1	1	under
OTHER ADMIN COSTS	1,593	(4)	over	2	under	2	under	1,437	1,438	(1)	over
MEMBERS ALLOWANCES	1,788	(3)	over	(6)	over	0		1,044	1,044	0	
CONFERENCES - MEMBERS (incl associated costs)	9	0		(1)	over	0		3	3	0	
CONFERENCES - OFFICIALS (incl associated costs)	13	3	under	5	under	4	under	6	1	5	under
TRAINING	806	4	under	0		(24)	over	512	548	(36)	over
VOLUNTEERS' EXPENSES	0	(2)	over	(2)	over	(2)	over	0	3	(3)	over
INTERNAL SUPPORT SERVICES ALLOCATION	42	0		0		0		0	0	0	
<b>ADMINISTRATION</b>	<b>8,518</b>	<b>(93)</b>	<b>over</b>	<b>(120)</b>	<b>over</b>	<b>(62)</b>	<b>over</b>	<b>5,115</b>	<b>5,190</b>	<b>(75)</b>	<b>over</b>
PAYMENT TO OTHER BODIES											
MANAGEMENT AND TECHNOLOGY TRAINING GRANT	84	0		0		0		53	55	(2)	over
YOUTH EMPLOYMENT TRAINING INITIATIVE	240	0		0		0		65	65	0	
GRANTS TO VOLUNTARY ORGANISATIONS	718	(3)	over	0		0		543	543	0	
PAYMENTS TO OTHER BODIES	8,331	33	under	51	under	1	under	3,113	3,130	(17)	over
EXTERNAL AUDIT FEES	516	0		0		0		353	353	0	
PRIVATE INDIVIDUALS - GENERAL	1	0		0		(1)	over	0	1	(1)	over
<b>PAYMENT TO OTHER BODIES</b>	<b>9,890</b>	<b>30</b>	<b>under</b>	<b>51</b>	<b>under</b>	<b>0</b>		<b>4,127</b>	<b>4,147</b>	<b>(20)</b>	<b>over</b>
PAYMENT TO CONTRACTORS											
PAYMENT TO PRIVATE CONTRACTOR	40	0		0		12	under	12	0	12	under
PAYMENT TO EXTERNAL CONSULTANTS / PROFESSIONAL SERVICES	231	0		1	under	1	under	16	15	1	under
<b>PAYMENT TO CONTRACTORS</b>	<b>271</b>	<b>0</b>		<b>1</b>	<b>under</b>	<b>13</b>	<b>under</b>	<b>28</b>	<b>15</b>	<b>13</b>	<b>under</b>

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Expenditure / Income Variance Trends 2022/2023											
TRANSFER PAYMENTS											
RENT ALLOWANCE	23,581	0		0		0		13,351	13,351	0	
RENT REBATES	41,526	0		0		0		21,515	21,515	0	
<b>TRANSFER PAYMENTS</b>	<b>65,107</b>	<b>0</b>		<b>0</b>		<b>0</b>		<b>34,866</b>	<b>34,866</b>	<b>0</b>	
FINANCING CHARGES											
LEASING CHARGES - OPERATIONAL	1	0		0		0		0	0	0	
I.T. EQUIPMENT LEASING-CONTRACT	1,216	(80)	over	(130)	over	(44)	over	1,000	1,036	(36)	over
<b>FINANCING CHARGES</b>	<b>1,217</b>	<b>(80)</b>	<b>over</b>	<b>(130)</b>	<b>over</b>	<b>(44)</b>	<b>over</b>	<b>1,000</b>	<b>1,036</b>	<b>(36)</b>	<b>over</b>
<b>TOTAL EXPENDITURE</b>	<b>134,293</b>	<b>71</b>	<b>under</b>	<b>92</b>	<b>under</b>	<b>86</b>	<b>under</b>	<b>74,541</b>	<b>74,437</b>	<b>104</b>	<b>under</b>
INCOME											
NON RELEVANT GOVERNMENT GRANT	(850)	0		0		0		(762)	(762)	0	
STATUTORY ADDITIONS - COST OF COLLECTION	(740)	0		0		0		0	0	0	
RENT REBATES SUBSIDY	(37,091)	0		0		0		(20,264)	(20,264)	0	
RENT ALLOWANCE SUBSIDY	(23,067)	0		0		0		(12,837)	(12,837)	0	
DWP SUBSIDY	(1,088)	0		0		0		(629)	(629)	0	
CONTRIBUTIONS FROM DEVELOPMENT AGENCIES	(85)	0		0		0		(85)	(95)	10	over rec
CONTRIBUTIONS FROM OTHER BODIES	(3,801)	(18)	under rec	5	over rec	(3)	under rec	(1,038)	(1,031)	(7)	under rec
ESF GRANT	(738)	27	over rec	16	over rec	17	over rec	0	(21)	21	over rec
SALES - DEPARTMENTS OF THE AUTHORITY	(32)	0		0		0		0	0	0	
FEES AND CHARGES - GENERAL	(4,397)	(1)	under rec	(42)	under rec	(4)	under rec	(1,927)	(1,883)	(44)	under rec
CHARGES TO HEALTH BOARDS	(38)	0		0		0		0	0	0	
FEES AND CHARGES - OTHER BODIES	(221)	3	over rec	0		(10)	under rec	(136)	(141)	5	over rec
FEES AND CHARGES - DEPARTMENTS OF THE AUTHORITY	(2,611)	(118)	under rec	(103)	under rec	(1)	under rec	(1,333)	(1,298)	(35)	under rec
RENTAL INCOME	(2)	21	over rec	(1)	under rec	(1)	under rec	(1)	0	(1)	under rec
BIRTH REGISTRATION	(35)	(4)	under rec	(8)	under rec	(5)	under rec	(22)	(13)	(9)	under rec
DEATH REGISTRATION	(71)	(2)	under rec	(7)	under rec	(3)	under rec	(43)	(34)	(9)	under rec
MARRIAGE STATUTORY FEES	(98)	26	over rec	0		0		(73)	(85)	12	over rec
EXTRACT ISSUE	(96)	0		0		7	over rec	(52)	(56)	4	over rec
MARRIAGES	(78)	(7)	under rec	(9)	under rec	(12)	under rec	(42)	(27)	(15)	under rec
CITIZENSHIP CEREMONIES	(10)	0		1	over rec	0		(5)	(6)	1	over rec
NATIONAL CHECKING SERVICE	(71)	(30)	under rec	(32)	under rec	(71)	under rec	(38)	0	(38)	under rec
OTHER INCOME	(8,381)	32	over rec	106	over rec	0		(2,641)	(2,659)	18	over rec
REALLOCATION OF CENTRAL SUPPORT COSTS	(6,598)	0		0		0		0	0	0	
REALLOCATION OF SUPPORT COSTS	(75)	0		0		0		0	0	0	
<b>INCOME</b>	<b>(90,274)</b>	<b>(71)</b>	<b>under rec</b>	<b>(74)</b>	<b>under rec</b>	<b>(86)</b>	<b>under rec</b>	<b>(41,928)</b>	<b>(41,841)</b>	<b>(87)</b>	<b>under rec</b>
<b>NET EXPENDITURE</b>	<b>44,019</b>	<b>0</b>		<b>18</b>	<b>under</b>	<b>0</b>		<b>32,613</b>	<b>32,596</b>	<b>17</b>	<b>under</b>