

South Lanarkshire Council

Revenue Budget Monitoring Statement

Period Ended 01 December 2023 (No 9)

Finance and Corporate Resources

Committee

Service Departments :-

	Annual Budget	Forecast for Year	Annual Forecast Over/ Under	Budget Proportion 01/12/23	Actual to Period 9 01/12/23	Variance 01/12/23
	£m	£m	£m	£m	£m	£m
Finance Services - Strategy	2.306	2.272	0.034	2.407	2.371	0.036 under
Finance Services - Transactions	19.450	19.631	(0.181)	11.924	11.786	0.138 under
Audit and Compliance Services	0.411	0.417	(0.006)	0.397	0.412	(0.015) over
Information Technology Services	5.542	5.542	0.000	7.782	7.870	(0.088) over
Communications and Strategy Services	2.966	2.966	0.000	2.319	2.310	0.009 under
Administration and Licensing Services	4.510	4.730	(0.220)	3.457	3.623	(0.166) over
Personnel Services	8.919	8.762	0.157	7.211	7.125	0.086 under
Total Finance and Corporate Resources	44.104	44.320	(0.216)	35.497	35.497	0.000

Finance and Corporate Resources Variance Analysis 2023/24 (Period 9)

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Employee Costs	482k under	APT&C Basic / Superannuation / NI - 663k under	Finance Services (Transactions) - 195k under	The underspend is due to vacant posts within the Service which are being recruited in line with Service requirements.
			Administration, Legal and Licensing – (122k) over	This overspend relates to lower than anticipated staff turnover.
			IT Services – 200k under	This underspend relates to the vacant posts within the service, partially offset by Fusion-related staffing costs.
			Finance Services (Strategy) – 110k under	The underspend is due to vacant posts within the Service which are being recruited in line with Service requirements.
Supplies and Services	(356k) over	Computer Equipment Maintenance – (288k) over	IT Services – (287k) over	This overspend reflects the timing of expenditure, an element of which will be prepaid at the end of the year.

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Supplies and Services (cont.)		IT Equipment Maintenance Contract – (22k) Over	Administration, Legal, and Licensing – (18k) Over	The overspend reflects the costs of computer equipment required for service delivery.
Administration Costs	(146k) over	Postages & Couriers – (48k) over <u>Training – (50k) over</u>	Finance Services (Transactions) – (46k) over. <u>Finance Services (Transactions) – (16k) over</u>	The overspend reflects additional postage costs required for service delivery. <u>The overspend relates to training of Procurement Graduates and is offset by the underspend within employee costs.</u>
Payment to Other Bodies	(79k) over	External Audit Fees – (55k) over	Finance Services (Strategy) – (55k) over	The overspend reflects the uplift in external audit fees.
Income	123k over recovered	Contributions from Development Agencies – 73k over recovered. Other Income – 38k over recovered	Personnel Services – 73k over recovered. Finance Services (Transactions) – 36k over recovered	This over recovery reflects a higher than anticipated recharge of medical costs. This over recovery reflects a higher than anticipated number of procurement rebates.

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

Finance & Corporate Resources - Total

Expenditure / Income Variance Trends 2023/2024

	REVISED ANNUAL BUDGET SLC 23/24 2	PERIOD 5 VARIANCE AMOUNT	Over/ Under	PERIOD 6 VARIANCE AMOUNT	Over/ Under	PERIOD 7 VARIANCE AMOUNT	Over/ Under	PERIOD 9 ESTIMATE TO DATE	PERIOD 9 ACTUAL TO DATE	PERIOD 9 VARIANCE AMOUNT	Over/ Under
EMPLOYEE COSTS											
APT & C BASIC	28,836	113	under	128	under	280	under	18,594	18,529	65	under
APT & C OVERTIME	139	(13)	over	(14)	over	(16)	over	91	120	(29)	over
APT & C SUPERANNUATION	5,872	62	under	151	under	163	under	4,274	3,907	367	under
APT & C NIC	3,068	(24)	over	50	under	30	under	2,129	1,898	231	under
MANUAL BASIC	0	(7)	over	(14)	over	(1)	over	0	24	(24)	over
MANUAL OVERTIME	0	(1)	over	(1)	over	(1)	over	0	1	(1)	over
TRAVEL AND SUBSISTANCE	12	(4)	over	(6)	over	(3)	over	9	15	(6)	over
OTHER EMPLOYEE COSTS	0	46	under	(1)	over	(1)	over	0	1	(1)	over
PENSION INCREASES	847	(30)	over	(53)	over	(72)	over	552	650	(98)	over
ADDITIONAL PENSION COSTS	0	(12)	over	(22)	over	(22)	over	0	22	(22)	over
EMPLOYEE COSTS	38,774	130	under	218	under	357	under	25,649	25,167	482	under
PROPERTY COSTS											
RATES	42	0		0		0		18	18	0	
SCOTTISH WATER - METERED CHARGES	0	0		0		0		0	1	(1)	over
RENT	21	0		0		(4)	over	14	19	(5)	over
SERVICE CHARGE	1	0		0		(3)	over	1	4	(3)	over
PROPERTY INSURANCE	1	0		0		0		0	0	0	
SECURITY COSTS	128	0		(7)	over	0		91	91	0	
ELECTRICITY - CONTRACT	14	0		0		5	under	2	2	0	
GAS	1	0		0		0		0	0	0	
FIXTURE & FITTINGS	1,852	0		0		0		1,151	1,151	0	
OTHER PROPERTY COSTS	2,196	0		0		2	under	5	5	0	
PROPERTY COSTS	4,256	0		(7)	over	0		1,282	1,291	(9)	over
SUPPLIES AND SERVICES											
COMPUTER EQUIPMENT PURCHASE	3,776	(34)	over	(133)	over	(11)	over	3,388	3,404	(16)	over
COMPUTER EQUIPMENT MAINTENANCE	2,069	(22)	over	(24)	over	(241)	over	2,061	2,349	(288)	over
I.T. EQUIPMENT MAINT - CONTRACT	583	(19)	over	(16)	over	(20)	over	97	119	(22)	over
I.T. ELECTRONIC MESSAGING	126	0		3	under	2	under	0	0	0	
EQUIPMENT, APPARATUS AND TOOLS	159	(1)	over	0		(1)	over	93	96	(3)	over
SUPPLIES FOR CLIENTS	219	0		0		0		129	129	0	
FURNITURE - OFFICE	21	0		0		(9)	over	9	9	0	
FURNITURE - GENERAL	0	0		0		(1)	over	0	1	(1)	over
MATERIALS	112	0		0		0		75	76	(1)	over
MATERIALS, APPARATUS AND EQUIPMENT	0	(2)	over	(2)	over	(2)	over	0	2	(2)	over
AUDIO VISUAL	0	(1)	over	(1)	over	(1)	over	0	1	(1)	over
PUBLICATIONS, JOURNALS, NEWSPAPERS ETC.	6	0		0		0		0	0	0	
FOODSTUFFS - GENERAL	26	0		(1)	over	(1)	over	7	8	(1)	over
PROTECTIVE CLOTHING & UNIFORMS	4	0		0		0		1	1	0	
OTHER SUPPLIES AND SERVICES	116	(5)	over	(5)	over	(6)	over	69	77	(8)	over
HEALTH AND SAFETY	0	0		0		(1)	over	0	1	(1)	over
CATERING - OUTWITH CONTRACT	6	0		0		0		0	0	0	
OUTSOURCED MAIL	144	(5)	over	0		(12)	over	111	123	(12)	over
SUPPLIES AND SERVICES	7,367	(89)	over	(179)	over	(304)	over	6,040	6,396	(356)	over

Finance & Corporate Resources - Total

Expenditure / Income Variance Trends 2023/2024

	REVISED ANNUAL BUDGET SLC 23/24 2	PERIOD 5 VARIANCE AMOUNT	Over/ Under	PERIOD 6 VARIANCE AMOUNT	Over/ Under	PERIOD 7 VARIANCE AMOUNT	Over/ Under	PERIOD 9 ESTIMATE TO DATE	PERIOD 9 ACTUAL TO DATE	PERIOD 9 VARIANCE AMOUNT	Over/ Under
TRANSPORT AND PLANT											
POOL CAR CHARGES - RENTAL	23	0		0		0		2	2	0	
POOL CAR CHARGES - FUEL	4	0		0		1	under	0	0	0	
OTHER TRANSPORT COSTS	0	0		0		(1)	over	0	1	(1)	over
LICENCES	1	0		0		0		0	0	0	
FLEET SERVICE CHARGES - VEHICLE MAINTENANCE	2	0		0		0		1	2	(1)	over
FLEET SERVICE CHARGES - LEASING	2	(1)	over	(1)	over	(1)	over	1	2	(1)	over
FLEET SERVICE CHARGES - FUEL	1	0		0		0		0	0	0	
FLEET SERVICE CHARGES - DRIVERS	36	0		(3)	over	(3)	over	36	39	(3)	over
TRANSPORT AND PLANT	69	(1)	over	(4)	over	(4)	over	40	46	(6)	over
ADMINISTRATION											
PRINTING AND STATIONERY	527	(1)	over	(1)	over	1	under	303	305	(2)	over
TELEPHONES	1,587	1	under	0		(1)	over	899	886	13	under
MOBILE PHONES	178	(2)	over	(2)	over	(1)	over	108	110	(2)	over
ADVERTISING - RECRUITMENT	21	0		(21)	over	0		18	16	2	under
ADVERTISING - OTHER	123	0		0		0		63	63	0	
POSTAGES/COURIERS	964	(20)	over	(2)	over	(35)	over	470	518	(48)	over
SMS MESSAGING	10	2	under	0		1	under	2	4	(2)	over
MEMBERSHIP FEES/SUBSCRIPTIONS	227	(1)	over	(7)	over	(5)	over	208	215	(7)	over
INSURANCE	140	0		0		0		140	140	0	
MEDICAL COSTS	134	(33)	over	(41)	over	(1)	over	128	147	(19)	over
LEGAL EXPENSES	188	(18)	over	(4)	over	(18)	over	107	122	(15)	over
HOSPITALITY / CIVIC RECOGNITION	30	0		0		0		14	14	0	
PAYPOINT AGENCY FEES	70	(3)	over	0		(7)	over	42	52	(10)	over
SECURITY UPLIFT FEES	2	0		0		0		1	1	0	
OTHER ADMIN COSTS	959	0		0		0		837	837	0	
MEMBERS ALLOWANCES	1,870	0		0		0		1,215	1,213	2	under
CONFERENCES - MEMBERS (incl associated costs)	9	0		0		0		6	9	(3)	over
CONFERENCES - OFFICIALS (incl associated costs)	11	1	under	0		(1)	over	3	2	1	under
TRAINING	770	(6)	over	(7)	over	(14)	over	550	600	(50)	over
VOLUNTEERS' EXPENSES	0	(3)	over	(3)	over	(3)	over	0	6	(6)	over
INTERNAL SUPPORT SERVICES ALLOCATION	42	0		0		0		0	0	0	
ADMINISTRATION	7,862	(83)	over	(88)	over	(84)	over	5,114	5,260	(146)	over
PAYMENT TO OTHER BODIES											
MANAGEMENT AND TECHNOLOGY TRAINING GRANT	10	0		0		0		10	18	(8)	over
YOUTH EMPLOYMENT TRAINING INITIATIVE	101	0		0		0		100	110	(10)	over
GRANTS TO VOLUNTARY ORGANISATIONS	678	0		0		0		522	522	0	
PAYMENTS TO VOLUNTARY ORGANISATIONS	41	0		0		0		41	80	(39)	over
PAYMENTS TO OTHER BODIES	3,514	0		(10)	over	(55)	over	2,943	2,904	39	under
EXTERNAL AUDIT FEES	516	0		(29)	over	(40)	over	271	326	(55)	over
ACTIVITIES PROGRAMME	0	0		0		(2)	over	0	5	(5)	over
PRIVATE INDIVIDUALS - GENERAL	0	0		0		(1)	over	0	1	(1)	over
PAYMENT TO OTHER BODIES	4,860	0		(39)	over	(98)	over	3,887	3,966	(79)	over

Finance & Corporate Resources - Total

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PAYMENT TO CONTRACTORS											
PAYMENT TO PRIVATE CONTRACTOR	28	(26)	over	0		(12)	over	25	26	(1)	over
PAYMENT TO EXTERNAL CONSULTANTS / PROFESSIONAL SERVICES	231	0		(2)	over	0		231	239	(8)	over
PAYMENT TO CONTRACTORS	259	(26)	over	(2)	over	(12)	over	256	265	(9)	over
TRANSFER PAYMENTS											
RENT ALLOWANCE	23,581	0		0		0		15,262	15,262	0	
RENT REBATES	42,069	0		0		0		24,530	24,530	0	
TRANSFER PAYMENTS	65,650	0		0		0		39,792	39,792	0	
FINANCING CHARGES											
LEASING CHARGES - OPERATIONAL	1	0		0		0		0	0	0	
I.T. EQUIPMENT LEASING-CONTRACT	1,215	(1)	over	4	under	0		381	381	0	
FINANCING CHARGES	1,216	(1)	over	4	under	0		381	381	0	
TOTAL EXPENDITURE	130,313	(70)	over	(97)	over	(145)	over	82,441	82,564	(123)	over
INCOME											
STATUTORY ADDITIONS - COST OF COLLECTION	(815)	0		0		0		0	0	0	
RENT REBATES SUBSIDY	(37,191)	0		0		0		(23,443)	(23,443)	0	
RENT ALLOWANCE SUBSIDY	(23,067)	0		0		0		(14,474)	(14,474)	0	
DWP SUBSIDY	(1,170)	12	over rec	0		17	over rec	(818)	(835)	17	over rec
DHP	(283)	0		0		0		(283)	(283)	0	
CONTRIBUTIONS FROM DEVELOPMENT AGENCIES	(85)	0		33	over rec	49	over rec	(85)	(158)	73	over rec
CONTRIBUTIONS FROM OTHER BODIES	(295)	0		0		11	over rec	(216)	(227)	11	over rec
ESF GRANT	(105)	0		0		0		0	0	0	
SALES - DEPARTMENTS OF THE AUTHORITY	(32)	0		0		0		0	0	0	
FEES AND CHARGES - GENERAL	(4,204)	0		4	over rec	(13)	under rec	(2,569)	(2,553)	(16)	under rec
CHARGES TO HEALTH BOARDS	(38)	0		7	over rec	7	over rec	(38)	(45)	7	over rec
FEES AND CHARGES - OTHER BODIES	(221)	0		0		0		(145)	(145)	0	
FEES AND CHARGES - DEPARTMENTS OF THE AUTHORITY	(2,581)	0		0		11	over rec	(1,551)	(1,544)	(7)	under rec
RENTAL INCOME	(2)	0		0		0		0	0	0	
BIRTH REGISTRATION	(18)	0		0		0		(13)	(13)	0	
DEATH REGISTRATION	(57)	0		0		0		(46)	(46)	0	
MARRIAGE STATUTORY FEES	(120)	0		0		0		(73)	(73)	0	
EXTRACT ISSUE	(105)	0		0		0		(58)	(58)	0	
MARRIAGES	(54)	0		0		0		(31)	(31)	0	
CITIZENSHIP CEREMONIES	(10)	0		0		0		(8)	(8)	0	
OTHER INCOME	(9,083)	58	under	53	over rec	63	over rec	(3,093)	(3,131)	38	over rec
REALLOCATION OF CENTRAL SUPPORT COSTS	(6,648)	0		0		0		0	0	0	
REALLOCATION OF SUPPORT COSTS	(25)	0		0		0		0	0	0	
INCOME	(86,209)	70	over rec	97	over rec	145	over rec	(46,944)	(47,067)	123	over rec
NET EXPENDITURE	44,104	0		0		0		35,497	35,497	0	