

South Lanarkshire Council

Revenue Budget Monitoring Statement

Period Ended 29 December 2022 (No 10)

Finance and Corporate Resources

Committee**Service Departments :-**

	Annual Budget	Forecast for Year	Annual Forecast Over / Under	Budget Proportion 29/12/22	Actual to Period 9 29/12/22	Variance 29/12/22
	£m	£m	£m	£m	£m	£m
Finance Services - Strategy	2.129	2.141	(0.012) over	2.610	2.592	0.018 under
Finance Services - Transactions	23.530	23.036	0.494 under	19.066	18.561	0.505 under
Audit and Compliance Services	0.376	0.376	0.000	0.463	0.474	(0.011) over
Information Technology Services	5.304	5.340	(0.036) over	7.696	7.721	(0.025) over
Communications and Strategy Services	3.353	3.504	(0.151) over	2.482	2.579	(0.097) over
Administration and Licensing Services	4.274	4.747	(0.473) over	3.568	3.918	(0.350) over
Personnel Services	8.792	8.614	0.178 under	8.617	8.657	(0.040) over
Position Before Transfers to Reserves	47.758	47.758	0.000	44.502	44.502	0.000
Transfers to Reserves as at 29 December 2022	0.000	0.000	0.000	0.000	0.000	0.000
Position After Transfers to Reserves at 29 December 2022	47.758	47.758	0.000	44.502	44.502	0.000

Finance and Corporate Resources Variance Analysis 2022/23 (Period 10)

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Employee Costs	248k under	APT&C Basic / Superannuation / NI - 324k under	Finance Services (Transactions) - 326k under	The underspend is due to vacant posts within the Service which are being recruited in line with Service requirements.
			Personnel Services - 210k under	The underspend is due to the timing of employability and funded projects.
		Overtime - (76k) over	Finance Services (Transactions) - (55k) over	The overspend relates to the costs of managing the staffing requirements of the 24-hour customer call center and overtime incurred in respect of processing Scottish Welfare Fund applications.
Supplies and Services	(76k) over	Computer Equipment Purchase - (44k) over	IT Services - (46k) over Finance Services	These overspends reflect the costs of various IT purchases for such items as software for digital signatures, case management and time recording software.
		Other Supplies and Services – (51k) over	<u>Personnel Services – (30k) over</u>	This is costs associated with one-off purchases in relation to training materials.

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Administration Costs	(219k) over	<u>Membership Fees/Subscriptions (54k) over</u>	<u>Administration, Legal and Licensing (52k) over.</u>	Higher than anticipated spend has been incurred in relation to membership fees / subscriptions and will be managed within the overall Resource outturn.
		<u>Medical costs (63k) over</u>	<u>Personnel Services – (62k) over</u>	This overspend is in relation to the level of medical referrals and the resultant costs experienced to date.
		<u>Other Admin Costs 74k under</u>	<u>Finance Services (Transactions) – 74k under</u>	This underspend reflects the timing of spend on Child Bridging payments.
		<u>Members (45k) over</u>	<u>Administration, Legal and Licensing (45k) over</u>	This reflects the timing of spend on this budget area.
		Training - (59k) over	Personnel Services - (55k) over	This overspend is in relation to costs associated with employability projects and is offset by additional income.
Payment to Other Bodies	(76k) Over	Payments to other bodies (84k) Over	<u>Personnel services – (84k) Over</u>	The overspend in Payments to Other Bodies is the timing of spend in relation to the Youth Guarantee Programme.

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Transfer Payments	1.527m under	<u>Rent Allowance – 207k under /</u> <u>Rent Rebates – 1,320k under</u>	<u>Finance Services</u> <u>(Transactions) 207k</u> <u>under / Finance</u> <u>Services (Transactions)</u> <u>1,320k under</u>	The underspend in Transfer Payments reflects the demand lead spend on Rent Allowance and Rent Rebates and is offset by an under-recovery of Income.
Income	(1.431m) under recovered	Fees and Charges - General - (28k) under recovered <u>Rent Rebates Subsidy (1,353k) under recovered / Rent Allowance Subsidy (110k) Under recovered</u> National Checking Service (49k) Under recovered Fees and Charges – Departments of the Authority – (32k) Under recovered	Administration, Legal and Licensing - (43k) under recovered <u>Finance services</u> <u>(Transactions) (1,353k)</u> <u>under recovered /</u> <u>Finance services</u> <u>(transactions) (110k)</u> <u>under recovered</u> Administration, Legal and Licensing (49k) Under recovered Communications and Strategy – (32k) Under recovered	This under recovery is within Legal Services and reflects the current levels of fee income to date. The underspend in Transfer Payments reflects the demand lead spend on Rent Allowance and Rent Rebates and is offset by an under-recovery of Income. The under recovery is due to this service no longer being provided. The under recovery reflects lower than anticipated income from recharges to other resources, offset by a reduction in expenditure

* The underlined variances represent new variances since the last report

Finance & Corporate Resources - Total	REVISED ANNUAL BUDGET SLC 22/23 2	PERIOD 7 VARIANCE AMOUNT	Over/ Under	PERIOD 8 VARIANCE AMOUNT	Over/ Under	REVISED ANNUAL BUDGET SLC 22/23 2	PERIOD 10 ESTIMATE TO DATE	PERIOD 10 ACTUAL TO DATE	PERIOD 10 VARIANCE AMOUNT	Over/ Under
Expenditure / Income Variance Trends 2022/2023										
EMPLOYEE COSTS										
APT & C BASIC	29,086	243	under	235	under	29,086	21,179	20,757	422	under
APT & C OVERTIME	171	(93)	over	(94)	over	171	115	191	(76)	over
APT & C SUPERANNUATION	5,525	56	under	63	under	5,525	3,985	3,956	29	under
APT & C NIC	2,752	(11)	over	(19)	over	2,752	2,020	2,147	(127)	over
MANUAL BASIC	15	2	under	1	under	15	11	30	(19)	over
TRAVEL AND SUBSISTANCE	29	5	under	5	under	29	20	18	2	under
OTHER EMPLOYEE COSTS	25	8	under	(1)	over	25	14	4	10	under
PENSION INCREASES	869	(6)	over	(8)	over	869	715	691	24	under
ADDITIONAL PENSION COSTS	0	(8)	over	(12)	over	0	0	17	(17)	over
EMPLOYEE COSTS	38,472	196	under	170	under	38,472	28,059	27,811	248	under
PROPERTY COSTS										
RATES	42	3	under	21	under	42	(17)	8	(25)	over
SCOTTISH WATER - METERED CHARGES	3	4	under	3	under	3	2	(1)	3	under
RENT	50	11	under	12	under	50	31	17	14	under
SERVICE CHARGE	1	(7)	over	(7)	over	1	1	8	(7)	over
PROPERTY INSURANCE	1	0		1	under	1	1	0	1	under
SECURITY COSTS	129	9	under	9	under	129	78	63	15	under
REPAIRS & MAINTENANCE - INTERNAL CONTRATOR	0	(1)	over	(1)	over	0	0	1	(1)	over
REPAIRS & MAINTENANCE - EXTERNAL CONTRATOR	0	0		0		0	0	3	(3)	over
ELECTRICITY - CONTRACT	22	18	under	22	under	22	16	(10)	26	under
GAS	12	6	under	7	under	12	8	0	8	under
FIXTURE & FITTINGS	1,557	0		0		1,557	1,296	1,296	0	
HEALTH & HYGIENE MATERIALS	0	(1)	over	(1)	over	0	0	1	(1)	over
REFUSE UPLIFT	1	0		1	under	1	1	0	1	under
REMOVAL & STORAGE COSTS	0	(1)	over	(2)	over	0	0	2	(2)	over
OTHER PROPERTY COSTS	13	(1)	over	(3)	over	13	10	3	7	under
PROPERTY COSTS	1,831	40	under	62	under	1,831	1,427	1,391	36	under

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Expenditure / Income Variance Trends 2022/2023										
SUPPLIES AND SERVICES										
COMPUTER EQUIPMENT PURCHASE	3,835	(24)	over	(37)	over	3,835	2,735	2,779	(44)	over
COMPUTER EQUIPMENT MAINTENANCE	2,073	0		3	under	2,073	1,787	1,762	25	under
I.T. EQUIPMENT MAINT - CONTRACT	589	(7)	over	(9)	over	589	395	408	(13)	over
I.T. ELECTRONIC MESSAGING	128	1	under	13	under	128	32	1	31	under
EQUIPMENT, APPARATUS AND TOOLS	159	3	under	0		159	92	91	1	under
SMALL TOOLS	0	0		0		0	0	5	(5)	over
ADAPTATIONS FOR CLIENTS	0	0		(1)	over	0	0	1	(1)	over
SUPPLIES FOR CLIENTS	219	1	under	0		219	131	131	0	
FURNITURE - OFFICE	1	(3)	over	(5)	over	1	0	5	(5)	over
MATERIALS	112	(2)	over	(4)	over	112	79	79	0	
MATERIALS, APPARATUS AND EQUIPMENT	0	(1)	over	(1)	over	0	0	1	(1)	over
PUBLICATIONS, JOURNALS, NEWSPAPERS ETC.	7	1	under	3	under	7	4	2	2	under
FOODSTUFFS - GENERAL	25	(7)	over	2	under	25	7	8	(1)	over
PROTECTIVE CLOTHING & UNIFORMS	4	1	under	1	under	4	1	1	0	
OTHER SUPPLIES AND SERVICES	5,052	(16)	over	31	under	5,052	3,042	3,093	(51)	over
CATERING - OUTWITH CONTRACT	6	0		(1)	over	6	4	8	(4)	over
OUTSOURCED MAIL	144	(7)	over	(10)	over	144	89	97	(8)	over
FREE SCHOOL MEALS - COVID 19	0	0		0		0	0	2	(2)	over
SUPPLIES AND SERVICES	12,354	(60)	over	(15)	over	12,354	8,398	8,474	(76)	over
TRANSPORT AND PLANT										
PURCHASE OF VEHICLES	0	0		0		0	0	0	0	
POOL CAR CHARGES - RENTAL	25	0		2	under	25	8	9	(1)	over
POOL CAR CHARGES - FUEL	5	3	under	3	under	5	3	0	3	under
FLEET SERVICE CHARGES - VEHICLE MAINTENANCE	1	(1)	over	(1)	over	1	1	1	0	
FLEET SERVICE CHARGES - ASSET MODIFICATIONS	0	0		0		0	0	0	0	
FLEET SERVICE CHARGES - LEASING	5	1	under	1	under	5	3	1	2	under
FLEET SERVICE CHARGES - FUEL	1	0		0		1	1	0	1	under
FLEET SERVICE CHARGES - DRIVERS	36	0		0		36	28	31	(3)	over
PUPIL TRANSPORT-SPECIAL EDUCATIONAL NEEDS	0	0		0		0	0	1	(1)	over
TRANSPORT AND PLANT	73	3	under	5	under	73	44	43	1	under

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Expenditure / Income Variance Trends 2022/2023										
ADMINISTRATION										
PRINTING AND STATIONERY	536	6	under	5	under	536	240	262	(22)	over
TELEPHONES	1,569	16	under	(1)	over	1,569	916	914	2	under
MOBILE PHONES	179	1	under	4	under	179	111	101	10	under
ADVERTISING - RECRUITMENT	28	(11)	over	(11)	over	28	28	39	(11)	over
ADVERTISING - OF COUNCIL SERVICE AVAILABILITY	1	0		0		1	0	0	0	
ADVERTISING - OTHER	123	(1)	over	1	under	123	84	82	2	under
POSTAGES/COURIERS	945	(32)	over	(39)	over	945	534	562	(28)	over
SMS MESSAGING	10	(4)	over	(4)	over	10	7	6	1	under
MEMBERSHIP FEES/SUBSCRIPTIONS	220	(8)	over	(10)	over	220	158	212	(54)	over
INSURANCE	140	0		(2)	over	140	140	140	0	
MEDICAL COSTS	215	1	under	2	under	215	202	265	(63)	over
LEGAL EXPENSES	171	(4)	over	9	under	171	79	83	(4)	over
HOSPITALITY / CIVIC RECOGNITION	30	(1)	over	0		30	1	22	(21)	over
PAYPOINT AGENCY FEES	70	(5)	over	5	under	70	50	47	3	under
SECURITY UPLIFT FEES	2	0		1	under	2	1	1	0	
OTHER ADMIN COSTS	2,076	2	under	(1)	over	2,076	1,980	1,906	74	under
MEMBERS ALLOWANCES	1,788	0		0		1,788	1,281	1,326	(45)	over
CONFERENCES - MEMBERS (incl associated costs)	9	0		0		9	2	4	(2)	over
CONFERENCES - OFFICIALS (incl associated costs)	11	4	under	5	under	11	4	2	2	under
TRAINING	806	(24)	over	(36)	over	806	587	646	(59)	over
VOLUNTEERS' EXPENSES	0	(2)	over	(3)	over	0	0	4	(4)	over
INTERNAL SUPPORT SERVICES ALLOCATION	42	0		0		42	0	0	0	
ADMINISTRATION	8,971	(62)	over	(75)	over	8,971	6,405	6,624	(219)	over
PAYMENT TO OTHER BODIES										
MANAGEMENT AND TECHNOLOGY TRAINING GRANT	84	0		(2)	over	84	68	52	16	under
YOUTH EMPLOYMENT TRAINING INITIATIVE	240	0		0		240	87	87	0	
GRANTS TO VOLUNTARY ORGANISATIONS	678	0		0		678	550	550	0	
PAYMENTS TO OTHER BODIES	8,371	1	under	(17)	over	8,371	4,600	4,684	(84)	over
EXTERNAL AUDIT FEES	516	0		0		516	353	359	(6)	over
PRIVATE INDIVIDUALS - GENERAL	1	(1)	over	(1)	over	1	0	2	(2)	over
PAYMENT TO OTHER BODIES	9,890	0		(20)	over	9,890	5,658	5,734	(76)	over
PAYMENT TO CONTRACTORS										
PAYMENT TO PRIVATE CONTRACTOR	28	12	under	12	under	28	0	3	(3)	over
PAYMENT TO EXTERNAL CONSULTANTS / PROFESSIONAL SERVICES	231	1	under	1	under	231	223	215	8	under
PAYMENT TO CONTRACTORS	259	13	under	13	under	259	223	218	5	under

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Expenditure / Income Variance Trends 2022/2023										
TRANSFER PAYMENTS										
RENT ALLOWANCE	23,581	0		0		23,581	19,047	18,840	207	under
RENT REBATES	41,606	0		0		41,606	29,292	27,972	1,320	under
TRANSFER PAYMENTS	65,187	0		0		65,187	48,339	46,812	1,527	under
FINANCING CHARGES										
LEASING CHARGES - OPERATIONAL	1	0		0		1	(1)	0	(1)	over
I.T. EQUIPMENT LEASING-CONTRACT	1,229	(44)	over	(36)	over	1,229	935	949	(14)	over
FINANCING CHARGES	1,230	(44)	over	(36)	over	1,230	934	949	(15)	over
TOTAL EXPENDITURE	138,267	86	under	104	under	138,267	99,487	98,056	1,431	under
INCOME										
NON RELEVANT GOVERNMENT GRANT	(850)	0		0		(850)	(828)	(828)	0	
STATUTORY ADDITIONS - COST OF COLLECTION	(815)	0		0		(815)	(563)	(718)	155	over rec
RENT REBATES SUBSIDY	(37,191)	0		0		(37,191)	(27,407)	(26,054)	(1,353)	under rec
RENT ALLOWANCE SUBSIDY	(23,067)	0		0		(23,067)	(16,614)	(16,504)	(110)	under rec
DWP SUBSIDY	(1,170)	0		0		(1,170)	(893)	(902)	9	over rec
CONTRIBUTIONS FROM DEVELOPMENT AGENCIES	(85)	0		10	over rec	(85)	(85)	(133)	48	over rec
CONTRIBUTIONS FROM OTHER BODIES	(3,801)	(3)	under rec	(7)	under rec	(3,801)	(1,062)	(1,062)	0	
LOTTERY GRANTS	0	0		0		0	0	0	0	
ESF GRANT	(739)	17	over rec	21	over rec	(739)	0	(20)	20	over rec
SALES - DEPARTMENTS OF THE AUTHORITY	(32)	0		0		(32)	0	0	0	
FEES AND CHARGES - GENERAL	(4,393)	(4)	under rec	(44)	under rec	(4,393)	(2,426)	(2,398)	(28)	under rec
CHARGES TO HEALTH BOARDS	(38)	0		0		(38)	0	0	0	
FEES AND CHARGES - OTHER BODIES	(221)	(10)	under rec	5	over rec	(221)	(169)	(167)	(2)	under rec
FEES AND CHARGES - DEPARTMENTS OF THE AUTHORITY	(2,612)	(1)	under rec	(35)	under rec	(2,612)	(1,565)	(1,533)	(32)	under rec
RENTAL INCOME	(2)	(1)	under rec	(1)	under rec	(2)	0	0	0	
BIRTH REGISTRATION	(35)	(5)	under rec	(9)	under rec	(35)	(25)	(16)	(9)	under rec
DEATH REGISTRATION	(71)	(3)	under rec	(9)	under rec	(71)	(49)	(45)	(4)	under rec
MARRIAGE STATUTORY FEES	(98)	0		12	over rec	(98)	(94)	(94)	0	
EXTRACT ISSUE	(96)	7	over rec	4	over rec	(96)	(67)	(67)	0	
MARRIAGES	(78)	(12)	under rec	(15)	under rec	(78)	(54)	(31)	(23)	under rec
CITIZENSHIP CEREMONIES	(10)	0		1	over rec	(10)	(7)	(7)	0	
NATIONAL CHECKING SERVICE	(71)	(71)	under rec	(38)	under rec	(71)	(49)	0	(49)	under rec
OTHER INCOME	(8,361)	0		18	over rec	(8,361)	(3,029)	(2,976)	(53)	under rec
REALLOCATION OF CENTRAL SUPPORT COSTS	(6,598)	0		0		(6,598)	0	0	0	
REALLOCATION OF SUPPORT COSTS	(75)	0		0		(75)	0	0	0	
INCOME	(90,509)	(86)	under rec	(87)	under rec	(90,509)	(54,986)	(53,555)	(1,431)	under rec
NET EXPENDITURE	47,758	0		17	under	47,758	44,501	44,501	0	