

South Lanarkshire Council

Revenue Budget Monitoring Statement

Period Ended 26 January 2024 (No 11)

Finance and Corporate Resources

Committee

Service Departments :-

	Annual Budget £m	Forecast for Year £m	Annual Forecast Over/ Under £m	Budget Proportion 26/01/24 £m	Actual to Period 10 26/01/24 £m	Variance 26/01/24 £m
Finance Services - Strategy	2.306	2.272	0.034	2.910	2.858	0.052 under
Finance Services - Transactions	20.586	20.767	(0.181)	16.347	16.490	(0.143) over
Audit and Compliance Services	0.411	0.417	(0.006)	0.493	0.517	(0.024) over
Information Technology Services	5.542	5.542	0.000	9.410	9.442	(0.032) over
Communications and Strategy Services	2.966	2.966	0.000	2.724	2.720	0.004 under
Administration and Licensing Services	4.510	4.730	(0.220)	4.243	4.405	(0.162) over
Personnel Services	8.919	8.762	0.157	8.706	8.606	0.100 under
Position Before Transfer to Reserves	45.240	45.456	(0.216)	44.833	45.038	(0.205) over
Transfers to Reserves as at 26 January 2024	0.000	0.000	0.000	0.000	0.000	0.000
Position After Transfer to Reserves at 26 January 2024	45.240	45.456	(0.216)	44.833	45.038	(0.205) over

Finance and Corporate Resources Variance Analysis 2023/24 (Period 11)

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Employee Costs	1,129k under	APT&C Basic / Superannuation / NI – 1,422k under	Finance Services (Transactions) - 249k under	The underspend is due to vacant posts within the Service which are being recruited in line with Service requirements.
			Administration, Legal and Licensing – (91k) over	This overspend relates to lower than anticipated staff turnover.
			Finance Services (Strategy) – 156k under	The underspend is due to vacant posts within the Service which are being recruited in line with Service requirements.
			Communications and Strategy Services – 69k under	The underspend is due to vacant posts within the Service.
			Personnel Services – 977k under	The underspend reflects savings made in advance for the next financial year and the level of turnover within the Service to date, with recruitment being considered in line with service requirements.

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Property Costs	(181k) over	Fixture & Fittings – (140k) over	Finance Services (Transactions) – (140k) over	The overspend reflects greater than budgeted spend on Non-Domestic Rates Empty Property Relief.
Supplies and Services	(275k) over	Computer Equipment Purchase - (138k) over	IT Services – (92k) over	The overspend reflects the increased costs of IT services, which is offset by an over-recovery of income via recharge to Resources.
		Computer Equipment Maintenance – (76k) over	IT Services – (75k) over	This overspend reflects the timing of expenditure, an element of which will be prepaid at the end of the year.
		IT Equipment Maintenance Contract – (26k) over	Administration, Legal, and Licensing – (19k) over	The overspend reflects the costs of computer equipment required for service delivery.
Administration Costs	(372k) over	Postages & Couriers – (76k) over	Finance Services (Transactions) – (46k) over.	The overspend reflects additional postage costs required for service delivery.
		Medical Costs – (189k) over	Personnel Services – (190k) over	The overspend in reflects the level of medical expenses incurred to date, which is offset by an over-recovery of income via recharges to Resources.

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Administration Costs (cont.)		Training – (25k) over	Finance Services (Transactions) – (14k) over	The overspend relates to training of Procurement Graduates and is offset by the underspend within employee costs.
Payments to Other Bodies	(781k) Over	External Audit Fees – (73k) over	Finance Services (Strategy) – (73k) over	The overspend reflects the uplift in external audit fees.
		Grants to Voluntary Organisations – 66k under	Administration, Legal, and Licensing – 66k under	The underspend relates to less than budgeted spend on Admin Grants.
		Payments to Other Bodies – (673k) over	Personnel Services – (595k) over	The overspend relates to spend on Employability projects. This overspend is being managed within the overall Service position and is not recurring beyond 2023/2024.
Transfer Payments	2,142 under	Rent Allowance – 449k under	Finance Services (Transactions) – 409k under	The underspend in these lines reflects the demand-led spend on Rent Allowance and Rent Rebates and is offset by an under-recovery of Income (overleaf).
		Rent Rebates – 1,693k under	Finance Services (Transactions) – 1,538k under	

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Income	(1,838k) under recovered	<u>Statutory Additions – Cost of Collection – 39k over recovered</u>	<u>Finance Services (Transactions) – 39k over recovered</u>	<u>The over recovery is due to an increase in cases progressing to court and the resultant recovery of income.</u>
		Rent Rebates Subsidy – (1,645k) under recovered	Finance Services (Transactions) – (1,496k) under recovered	The under recovery in these lines is offset by the demanded underspend in Transfer Payments (above).
		Rent Allowance Subsidy – (388k) under recovered	Finance Services (Transactions) – (353k) under recovered	
		Fees and Charges General – 175k over recovered	Personnel Services – 215k over recovered	This over recovery offsets a higher than anticipated recharge of medical costs.
			<u>Administration, Legal, and Licensing – (52k) under recovered</u>	<u>The under recovery reflects the current levels of fee income received to date.</u>
		<u>Other Income – (41k) under recovered</u>	<u>Finance Services (Transactions) – (162k) under recovered</u>	<u>The under recovery reflects the reduction in the Housing Benefit claims as a result of the migration to Universal Credit. This means there are less Housing Benefit overpayments to be recovered.</u>

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Income (cont.)			<u>IT Services – 117k over recovered</u>	<u>This over recovery reflects the increased recharges of IT spend to Resources, and is offset by overspends in Supplies and Services (above).</u>

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

Finance & Corporate Resources - Total	REVISED ANNUAL BUDGET SLC 23/24 2	PERIOD 7 VARIANCE AMOUNT	Over/ Under	PERIOD 9 VARIANCE AMOUNT	Over/ Under	PERIOD 10 VARIANCE AMOUNT	Over/ Under	PERIOD 11 ESTIMATE TO DATE	PERIOD 11 ACTUAL TO DATE	PERIOD 11 VARIANCE AMOUNT	Over/ Under
Expenditure / Income Variance Trends 2023/2024											
EMPLOYEE COSTS											
APT & C BASIC	28,545	280	under	65	under	54	under	22,938	22,394	544	under
APT & C OVERTIME	139	(16)	over	(29)	over	(29)	over	112	46	66	under
APT & C SUPERANNUATION	6,444	163	under	367	under	662	under	5,170	4,567	603	under
APT & C NIC	3,406	30	under	231	under	385	under	2,741	2,466	275	under
MANUAL BASIC	35	(1)	over	(24)	over	(31)	over	28	14	14	under
MANUAL OVERTIME	0	(1)	over	(1)	over	(1)	over	0	1	(1)	over
TRAVEL AND SUBSISTANCE	12	(3)	over	(6)	over	(8)	over	10	18	(8)	over
OTHER EMPLOYEE COSTS	183	(1)	over	(1)	over	152	under	146	309	(163)	over
PENSION INCREASES	846	(72)	over	(98)	over	(121)	over	676	849	(173)	over
ADDITIONAL PENSION COSTS	0	(22)	over	(22)	over	(22)	over	0	28	(28)	over
EMPLOYEE COSTS	39,610	357	under	482	under	1,041	under	31,821	30,692	1,129	under
PROPERTY COSTS											
RATES	42	0		0		14	under	34	18	16	under
SCOTTISH WATER - METERED CHARGES	0	0		(1)	over	(1)	over	0	1	(1)	over
RENT	25	(4)	over	(5)	over	(6)	over	18	41	(23)	over
SERVICE CHARGE	1	(3)	over	(3)	over	(3)	over	1	4	(3)	over
PROPERTY INSURANCE	1	0		0		0		0	0	0	
SECURITY COSTS	128	0		0		(9)	over	100	113	(13)	over
ELECTRICITY - CONTRACT	13	5	under	0		0		2	2	0	
GAS	1	0		0		0		0	0	0	
FIXTURE & FITTINGS	1,852	0		0		(140)	over	1,431	1,431	0	
OTHER PROPERTY COSTS	2,196	2	under	0		(1)	over	1,723	1,880	(157)	over
PROPERTY COSTS	4,259	0		(9)	over	(146)	over	3,309	3,490	(181)	over
SUPPLIES AND SERVICES											
COMPUTER EQUIPMENT PURCHASE	3,769	(11)	over	(16)	over	(109)	over	3,482	3,620	(138)	over
COMPUTER EQUIPMENT MAINTENANCE	2,069	(241)	over	(288)	over	(75)	over	2,036	2,112	(76)	over
I.T. EQUIPMENT MAINT - CONTRACT	583	(20)	over	(22)	over	(35)	over	250	276	(26)	over
I.T. ELECTRONIC MESSAGING	125	2	under	0		4	under	0	0	0	
EQUIPMENT, APPARATUS AND TOOLS	159	(1)	over	(3)	over	13	under	99	101	(2)	over
SUPPLIES FOR CLIENTS	219	0		0		1	under	159	159	0	
FURNITURE - OFFICE	21	(9)	over	0		5	under	9	9	0	
FURNITURE - GENERAL	0	(1)	over	(1)	over	(1)	over	0	2	(2)	over
MATERIALS	112	0		(1)	over	0		92	93	(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		1	under	0	0	0	
FOODSTUFFS - GENERAL	25	(1)	over	(1)	over	1	under	10	11	(1)	over
PROTECTIVE CLOTHING & UNIFORMS	4	0		0		0		1	1	0	
OTHER SUPPLIES AND SERVICES	116	(6)	over	(8)	over	(3)	over	87	90	(3)	over
HEALTH AND SAFETY	0	(1)	over	(1)	over	(1)	over	0	1	(1)	over
CATERING - OUTWITH CONTRACT	6	0		0		0		1	1	0	
OUTSOURCED MAIL	158	(12)	over	(12)	over	(57)	over	123	145	(22)	over
SUPPLIES AND SERVICES	7,372	(304)	over	(356)	over	(259)	over	6,349	6,624	(275)	over

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Expenditure / Income Variance Trends 2023/2024											
TRANSPORT AND PLANT											
POOL CAR CHARGES - RENTAL	23	0		0		0		5	4	1	under
POOL CAR CHARGES - FUEL	4	1	under	0		0		0	0	0	
OTHER TRANSPORT COSTS	1	(1)	over	(1)	over	0		1	1	0	
LICENCES	1	0		0		0		0	0	0	
FLEET SERVICE CHARGES - VEHICLE MAINTENANCE	2	0		(1)	over	(1)	over	1	2	(1)	over
FLEET SERVICE CHARGES - LEASING	2	(1)	over	(1)	over	(2)	over	1	3	(2)	over
FLEET SERVICE CHARGES - FUEL	1	0		0		0		0	0	0	
FLEET SERVICE CHARGES - DRIVERS	36	(3)	over	(3)	over	(3)	over	36	39	(3)	over
TRANSPORT AND PLANT	70	(4)	over	(6)	over	(6)	over	44	49	(5)	over
ADMINISTRATION											
PRINTING AND STATIONERY	529	1	under	(2)	over	(7)	over	304	314	(10)	over
TELEPHONES	1,587	(1)	over	13	under	8	under	1,020	1,026	(6)	over
MOBILE PHONES	179	(1)	over	(2)	over	(1)	over	151	153	(2)	over
ADVERTISING - RECRUITMENT	21	0		2	under	(28)	over	18	46	(28)	over
ADVERTISING - OTHER	123	0		0		0		77	77	0	
POSTAGES/COURIERS	965	(35)	over	(48)	over	(65)	over	527	603	(76)	over
SMS MESSAGING	10	1	under	(2)	over	2	under	8	5	3	under
MEMBERSHIP FEES/SUBSCRIPTIONS	226	(5)	over	(7)	over	(6)	over	212	218	(6)	over
INSURANCE	140	0		0		(1)	over	140	140	0	
MEDICAL COSTS	135	(1)	over	(19)	over	(174)	over	131	320	(189)	over
LEGAL EXPENSES	195	(18)	over	(15)	over	(1)	over	154	167	(13)	over
HOSPITALITY / CIVIC RECOGNITION	36	0		0		(2)	over	23	22	1	under
PAYPOINT AGENCY FEES	70	(7)	over	(10)	over	(13)	over	58	71	(13)	over
SECURITY UPLIFT FEES	2	0		0		0		1	1	0	
OTHER ADMIN COSTS	959	0		0		0		932	932	0	
MEMBERS ALLOWANCES	1,870	0		2	under	2	under	1,500	1,500	0	
CONFERENCES - MEMBERS (incl associated costs)	9	0		(3)	over	(3)	over	9	10	(1)	over
CONFERENCES - OFFICIALS (incl associated costs)	11	(1)	over	1	under	0		2	2	0	
TRAINING	821	(14)	over	(50)	over	(36)	over	734	759	(25)	over
VOLUNTEERS' EXPENSES	0	(3)	over	(6)	over	(6)	over	0	7	(7)	over
INTERNAL SUPPORT SERVICES ALLOCATION	42	0		0		0		0	0	0	
ADMINISTRATION	7,930	(84)	over	(146)	over	(331)	over	6,001	6,373	(372)	over

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Expenditure / Income Variance Trends 2023/2024											
PAYMENT TO OTHER BODIES											
MANAGEMENT AND TECHNOLOGY TRAINING GRANT	82	0		(8)	over	0		66	84	(18)	over
YOUTH EMPLOYMENT TRAINING INITIATIVE	156	0		(10)	over	0		136	158	(22)	over
GRANTS TO VOLUNTARY ORGANISATIONS	678	0		0		53	under	590	524	66	under
PAYMENTS TO VOLUNTARY ORGANISATIONS	35	0		(39)	over	0		29	80	(51)	over
PAYMENTS TO OTHER BODIES	5,603	(55)	over	39	under	(675)	over	4,690	5,377	(687)	over
EXTERNAL AUDIT FEES	516	(40)	over	(55)	over	(70)	over	253	326	(73)	over
ACTIVITIES PROGRAMME	10	(2)	over	(5)	over	(6)	over	8	7	1	under
PRIVATE INDIVIDUALS - GENERAL	8	(1)	over	(1)	over	(3)	over	6	3	3	under
PAYMENT TO OTHER BODIES	7,088	(98)	over	(79)	over	(701)	over	5,778	6,559	(781)	over
PAYMENT TO CONTRACTORS											
PAYMENT TO TRADING SERVICES CONTRACTOR	0	0		0		(1)	over	0	1	(1)	over
PAYMENT TO PRIVATE CONTRACTOR	75	(12)	over	(1)	over	(1)	over	51	52	(1)	over
PAYMENT TO EXTERNAL CONSULTANTS / PROFESSIONAL SERVICES	231	0		(8)	over	(9)	over	231	240	(9)	over
PAYMENT TO CONTRACTORS	306	(12)	0	(9)	over	(11)	over	282	293	(11)	over
TRANSFER PAYMENTS											
RENT ALLOWANCE	23,581	0		0		409	under	19,441	18,992	449	under
RENT REBATES	42,069	0		0		1,538	under	31,576	29,883	1,693	under
TRANSFER PAYMENTS	65,650	0		0		1,947	under	51,017	48,875	2,142	under
FINANCING CHARGES											
LEASING CHARGES - OPERATIONAL	1	0		0		0		0	0	0	
I.T. EQUIPMENT LEASING-CONTRACT	1,215	0		0		(19)	over	623	636	(13)	over
FINANCING CHARGES	1,216	0		0		(19)	over	623	636	(13)	over
TOTAL EXPENDITURE	133,501	(145)	over	(123)	over	1,515	under	105,224	103,591	1,633	under

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Expenditure / Income Variance Trends 2023/2024											
INCOME											
STATUTORY ADDITIONS - COST OF COLLECTION	(815)	0		0		36	over rec	(177)	(216)	39	over rec
RENT REBATES SUBSIDY	(37,191)	0		0		(1,496)	under rec	(30,949)	(29,304)	(1,645)	under rec
RENT ALLOWANCE SUBSIDY	(23,067)	0		0		(353)	under rec	(18,480)	(18,092)	(388)	under rec
DWP SUBSIDY	(1,170)	17	over rec	17	under	17	over rec	(991)	(1,015)	24	over rec
DHP	(283)	0		0		0		(283)	(283)	0	
CONTRIBUTIONS FROM DEVELOPMENT AGENCIES	(85)	49	over rec	73	under	101	over rec	(85)	(83)	(2)	under rec
CONTRIBUTIONS FROM OTHER BODIES	(320)	11	over rec	11	under	(3)	under rec	(268)	(263)	(5)	under 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	(4,205)	(13)	under rec	(16)	over	35	over rec	(2,920)	(3,095)	175	over rec
CHARGES TO HEALTH BOARDS	(38)	7	over rec	0		7	over rec	(38)	(45)	7	over rec
FEES AND CHARGES - OTHER BODIES	(220)	0		0		0		(162)	(162)	0	
FEES AND CHARGES - DEPARTMENTS OF THE AUTHORITY	(2,595)	11	over rec	0		0		(1,707)	(1,707)	0	
RENTAL INCOME	(2)	0		0		0		0	0	0	
BIRTH REGISTRATION	(18)	0		0		0		(15)	(15)	0	
DEATH REGISTRATION	(57)	0		0		0		(57)	(57)	0	
MARRIAGE STATUTORY FEES	(120)	0		0		0		(82)	(82)	0	
EXTRACT ISSUE	(105)	0		0		0		(70)	(70)	0	
MARRIAGES	(54)	0		0		0		(40)	(37)	(3)	under rec
CITIZENSHIP CEREMONIES	(10)	0		0		0		(8)	(8)	0	
CIVIL PARTNERSHIPS	0	0		0		0		0	(1)	1	over rec
OTHER INCOME	(11,096)	63	over rec	38	under	(38)	under rec	(4,059)	(4,018)	(41)	under 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	(88,261)	145	over rec	123	over rec	(1,694)	under rec	(60,391)	(58,553)	(1,838)	under rec
NET EXPENDITURE	45,240	0		0		(179)	over	44,833	45,038	(205)	over