

Appendix C

South Lanarkshire Council

Revenue Budget Monitoring Statement

Period Ended 10 September 2021 (No 6)

Finance and Corporate Resources

Service Departments :-

	Annual Budget £m	Forecast for Year £m	Annual Forecast Variance £m	Budget Proportion to 10/09/21 £m	Actual to Period 6 to 10/09/21 £m	Variance to 10/09/21 £m
Finance Services - Strategy	1.877	1.877	0.000	1.397	1.431	(0.034) over
Finance Services - Transactions	12.246	12.246	0.000	5.411	5.349	0.062 under
Audit and Compliance Services	0.324	0.324	0.000	0.243	0.241	0.002 under
Information Technology Services	5.326	5.326	0.000	4.893	4.931	(0.038) over
Communications and Strategy Services	2.541	2.541	0.000	1.308	1.291	0.017 under
Administration and Licensing Services	4.107	4.107	0.000	2.118	2.254	(0.136) over
Personnel Services	10.305	10.305	0.000	3.544	3.468	0.076 under
COVID-19	0.000	0.000	0.000	0.000	6.281	(6.281) over
Total Finance and Corporate Resources	36.726	36.726	0.000	18.914	25.246	(6.332) over

Finance and Corporate Resources Variance Analysis 2021/22 (Period 6)

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Employee Costs	(415k) over	APT&C Basic / Superannuation / NI - (332k) over Overtime - (58k) over Pension Increases / Additional Pension Costs - (29k) over	Audit - (43k) over IT Services - (52k) over Administration, Legal and Licensing Services - (60k) over COVID-19 - (227k) over Finance Services (Transactions) - (35k) over COVID-19 - (21k) over Personnel Services - (19k) over	The overspend is due to lower than anticipated staff turnover across the Services. The overspend reflects additional staff costs including the administration of Self Isolation and pandemic payments. The overspend relates to the costs to manage the staffing requirements of the 24-hour customer call centre. The overspend relates to staffing in relation to the processing of COVID-19 grant payments. The overspend reflects the ongoing cost of early retirements and these are being managed within the overall budget.
Property Costs	102k under	Electricity - 109k under	IT Services - 99k under	The underspend reflects lower than anticipated costs at the Caird Centre.

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Supplies and Services	(5,652k) over	<u>Computer Equipment Maintenance - (74k) over</u>	<u>IT Services - (84k) over</u>	This overspend reflects the costs associated with moving from the Caird Centre to a cloud hosting service. It is offset by the underspend on electricity within Caird.
		<u>Foodstuffs - (45k) over</u>	<u>COVID-19 - (54k) over</u>	The overspend relates to the Foodbank and is offset by Scottish Government funding carried forward.
		Other Supplies and Services - (5,449k) over	COVID-19 - (5,451k) over	This overspend relates to the costs of spring hardship, family pandemic and low income pandemic payments and is offset by Scottish Government funding.
		Free School Meals - COVID19 - (56k) over	COVID-19 - (56k) over	The overspend relates to the provision of school meals during the Easter holidays and to those children self-isolating and is offset by Scottish Government funding.
Administration Costs	110k under	Printing and Stationery - 38k under	Communications and Strategy - 29k under	Expenditure on print room works has been lower than anticipated, offset by an under recovery of income.

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Administration Costs (cont)		Advertising - Other - 19k under	Communications and Strategy - 17k under	The underspend reflects lower than anticipated advertising expenditure and is offset by an under recovery of income.
		Legal Expenses - 18k under	Finance Services (Transactions) - 24k under	The underspend relates to a reduction in legal expenses in relation to the collection of Council Tax.
		Training - 33k under	Personnel Services - 35k under	The underspend reflects the current demand for training.
Payment to Other Bodies	(371k) over	Payments to Other Bodies - (389k) over	COVID-19 - (360k) over	This is payments made to third sector organisations during the pandemic and is offset by Scottish Government COVID funding carried forward.
Transfer Payments	1,354k under	Rent Allowance - 1,083k under	Finance Services (Transactions) - 1,141k under	The underspend is related to the demand for Housing Benefit for private housing tenants and is offset by an under recovery of income.
			COVID-19 - (58k) over	The overspend relates to the benefits associated with additional accommodation requirements due to COVID-19.

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Transfer Payments (cont)		Rent Rebate - 271k under	Finance Services (Transactions) - 271k under	This underspend reflects the demand for Housing Benefit for council housing tenants and is offset by an under recovery of income.
Financing Charges	(310k) over	IT Equipment Leasing Contract - (310k) over	IT Services - (279k) over	This overspend on leasing of IT equipment is offset by an over recovery of income from recharges to Resources.
Income	(1,125k) under recovered	Rent Rebates Subsidy - (102k) under recovered	Finance Services (Transactions) - (102k) under recovered	This under recovery reflects the demand for Housing Benefit for council housing tenants and is offset by an underspend on Transfer Payments.
		Rent Allowance Subsidy - (1,057k) under recovered	Finance Services (Transactions) - (1,057k) 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 - (62k) under recovered	Finance Services (Transactions) - (62k) under recovered	The under recovery is due to a reduction in the Department for Work and Pensions Administration Subsidy.

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Income (cont)		Contributions from Other Bodies - 231k over recovered	Finance Services (Transactions) - 102k over recovered	The over recovery relates to the receipt of Payment Deduction Project (PDP) income from the Department of Work and Pensions in relation to the recovery of Housing Benefit overpayments.
			Personnel Services - 129k over recovered	This reflects income from the Department of Works and Pensions for the Kickstart scheme to create jobs for young people and is offset by associated payments made to employers.
		Fees and Charges - General - (75k) under recovered	Administration, Legal and Licensing Services - (40k) under recovered	The under recovery of income is primarily due to the current uptake of licenses for private hire operators which is lower than anticipated
			<u>Personnel Services - (28k) under recovered</u>	The under recovery relates to recharges to Resources for medicals for employees and is offset by a reduction in expenditure.

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Income (cont)		Fees and Charges - Departments of the Authority - (140k) under recovered	Communications and Strategy - (126k) under recovered	The under recovery reflects lower than anticipated income from recharges to other Resources, offset by a reduction in expenditure.
		Other Income - 88k over recovered	Finance (Transactions) - (204k) under recovered	The under recovery mainly relates to income from the recovery of Housing Benefit Overpayment being lower than anticipated.
			IT Services - 301k over recovered	This over recovery relates to charges to other Resources mainly for network and support servers and offsets the overspend on Financing Charges above.

* The underlined variances represent new variances since the last report

Finance & Corporate Resources - Total	REVISED ANNUAL BUDGET SLC 21/22 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 2021/2022											
EMPLOYEE COSTS											
APT & C BASIC	23,709	(241)	over	(219)	over	(310)	over	10,303	10,620	(317)	over
APT & C OVERTIME	45	(6)	over	(21)	over	(40)	over	19	77	(58)	over
APT & C SUPERANNUATION	4,754	2	under	13	under	20	under	1,991	1,986	5	under
APT & C NIC	2,338	(12)	over	(9)	over	(5)	over	976	996	(20)	over
MANUAL BASIC	15	(5)	over	(5)	over	(5)	over	6	10	(4)	over
TRAVEL AND SUBSISTANCE	34	6	under	9	under	8	under	14	5	9	under
OTHER EMPLOYEE COSTS	2	0		0		2	under	1	2	(1)	over
PENSION INCREASES	833	(13)	over	(38)	over	(14)	over	364	381	(17)	over
ADDITIONAL PENSION COSTS	0	(12)	over	(12)	over	(12)	over	0	12	(12)	over
EMPLOYEE COSTS	31,730	(281)	over	(282)	over	(356)	over	13,674	14,089	(415)	over
PROPERTY COSTS											
RATES	109	0		0		0		0	0	0	
SCOTTISH WATER - METERED CHARGES	9	(2)	over	0		(1)	over	4	4	0	
RENT	50	0		2	under	1	under	21	28	(7)	over
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	0		0		0		1	1	0	
SECURITY COSTS	103	7	under	4	under	(9)	over	39	49	(10)	over
REPAIRS & MAINTENANCE - INTERNAL CONTRACTOR	1	1	under	1	under	1	under	0	(1)	1	under
REPAIRS & MAINTENANCE - EXTERNAL CONTRACTOR	2	0		0		1	under	1	0	1	under
ELECTRICITY - CONTRACT	440	37	under	69	under	98	under	171	62	109	under
GAS	14	2	under	3	under	5	under	6	0	6	under
FIXTURE & FITTINGS	1,936	0		0		0		657	657	0	
CLEANING AND JANITORIAL SUPPLIES AND EQUIPMENT	2	0		1	under	1	under	1	0	1	under
HEALTH & HYGIENE MATERIALS	40	0		0		(6)	over	17	18	(1)	over
REFUSE UPLIFT	2	0		0		0		1	0	1	under
OTHER PROPERTY COSTS	17	4	under	4	under	7	under	7	7	0	
PROPERTY COSTS	2,732	50	under	85	under	99	under	927	825	102	under

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Expenditure / Income Variance Trends 2021/2022											
SUPPLIES AND SERVICES											
COMPUTER EQUIPMENT PURCHASE	2,449	(63)	over	74	under	(12)	over	1,860	1,898	(38)	over
COMPUTER EQUIPMENT MAINTENANCE	3,074	(27)	over	(416)	over	67	under	2,491	2,565	(74)	over
I.T. EQUIPMENT MAINT - CONTRACT	647	44	under	47	under	17	under	134	134	0	
I.T. ELECTRONIC MESSAGING	131	(3)	over	(5)	over	(16)	over	71	70	1	under
EQUIPMENT, APPARATUS AND TOOLS	204	3	under	30	under	13	under	100	86	14	under
SUPPLIES FOR CLIENTS	233	10	under	18	under	15	under	90	72	18	under
FURNITURE - OFFICE	0	(3)	over	(4)	over	(4)	over	0	4	(4)	over
MATERIALS	79	(2)	over	(3)	over	0		40	40	0	
MATERIALS, APPARATUS AND EQUIPMENT	0	(2)	over	(5)	over	(5)	over	0	5	(5)	over
PUBLICATIONS, JOURNALS, NEWSPAPERS ETC.	6	0		2	under	3	under	2	0	2	under
FOODSTUFFS - GENERAL	84	(13)	over	(15)	over	(18)	over	25	70	(45)	over
PROTECTIVE CLOTHING & UNIFORMS	7	(1)	over	(3)	over	(1)	over	2	5	(3)	over
LAUNDRY COSTS	0	0		(1)	over	(1)	over	0	1	(1)	over
OTHER SUPPLIES AND SERVICES	208	(1,099)	over	(1,035)	over	(1,038)	over	137	5,586	(5,449)	over
HEALTH AND SAFETY	0	0		0		0		0	10	(10)	over
CATERING - OUTWITH CONTRACT	6	1	under	1	under	2	under	2	0	2	under
OUTSOURCED MAIL	134	1	under	(3)	over	2	under	52	56	(4)	over
FREE SCHOOL MEALS - COVID 19	297	(42)	over	(47)	over	(50)	over	297	353	(56)	over
SUPPLIES AND SERVICES	7,559	(1,196)	over	(1,365)	over	(1,026)	over	5,303	10,955	(5,652)	over
TRANSPORT AND PLANT											
POOL CAR CHARGES - RENTAL	24	3	under	5	under	7	under	8	18	(10)	over
POOL CAR CHARGES - FUEL	5	0		0		0		0	0	0	
FLEET SERVICE CHARGES - VEHICLE MAINTENANCE	1	0		0		0		0	1	(1)	over
FLEET SERVICE CHARGES - LEASING	5	1	under	1	under	1	under	2	0	2	under
FLEET SERVICE CHARGES - HIRED VEHICLES	0	0		(1)	over	(1)	over	0	2	(2)	over
FLEET SERVICE CHARGES - ROAD FUND LICENCES/MOT	1	0		0		0		0	0	0	
FLEET SERVICE CHARGES - FUEL	2	0		0		0		0	1	(1)	over
FLEET SERVICE CHARGES - DRIVERS	37	1	under	2	under	2	under	31	28	3	under
TRANSPORT AND PLANT	75	5	under	7	under	9	under	41	50	(9)	over

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Expenditure / Income Variance Trends 2021/2022											
ADMINISTRATION											
PRINTING AND STATIONERY	571	3	under	67	under	16	under	233	195	38	under
TELEPHONES	1,488	(34)	over	(38)	over	(28)	over	920	927	(7)	over
MOBILE PHONES	392	(2)	over	(6)	over	(6)	over	250	256	(6)	over
ADVERTISING - RECRUITMENT	18	(21)	over	(21)	over	(7)	over	18	26	(8)	over
ADVERTISING - OF COUNCIL SERVICE AVAILABILITY	1	0		0		0		0	0	0	
ADVERTISING - OTHER	139	8	under	13	under	20	under	53	34	19	under
POSTAGES/COURIERS	871	(13)	over	(31)	over	(16)	over	337	356	(19)	over
SMS MESSAGING	0	3	under	0		(1)	over	0	1	(1)	over
MEMBERSHIP FEES/SUBSCRIPTIONS	226	(7)	over	(5)	over	2	under	196	197	(1)	over
INSURANCE	139	0		0		0		0	0	0	
MEDICAL COSTS	141	(1)	over	(3)	over	(1)	over	94	94	0	
LEGAL EXPENSES	218	(5)	over	16	under	21	under	64	46	18	under
HOSPITALITY / CIVIC RECOGNITION	30	0		7	under	9	under	11	0	11	under
GIRO BANK AGENCY FEES	2	0		0		0		1	0	1	under
PAYPOINT AGENCY FEES	101	(2)	over	1	under	6	under	44	36	8	under
INTERNET AGENCY FEES	0	(2)	over	(2)	over	(2)	over	0	2	(2)	over
SECURITY UPLIFT FEES	6	0		0		1	under	4	3	1	under
OTHER ADMIN COSTS	1,582	3	under	0		7	under	1,564	1,555	9	under
MEMBERS ALLOWANCES	1,763	8	under	10	under	12	under	729	716	13	under
CONFERENCES - MEMBERS (incl associated costs)	9	1	under	2	under	3	under	3	0	3	under
CONFERENCES - OFFICIALS (incl associated costs)	9	0		0		1	under	3	2	1	under
TRAINING	763	(3)	over	0		34	under	313	280	33	under
VOLUNTEERS' EXPENSES	0	(1)	over	(1)	over	(1)	over	0	1	(1)	over
INTERNAL SUPPORT SERVICES ALLOCATION	42	0		0		0		0	0	0	
ADMINISTRATION	8,511	(65)	over	9	under	70	under	4,837	4,727	110	under
PAYMENT TO OTHER BODIES											
MANAGEMENT AND TECHNOLOGY TRAINING GRANT	0	0		0		(2)	over	0	2	(2)	over
GRANTS TO VOLUNTARY ORGANISATIONS	738	0		0		32	under	314	297	17	under
PAYMENTS TO OTHER BODIES	13,164	(23)	over	(377)	over	(356)	over	5,397	5,786	(389)	over
EXTERNAL AUDIT FEES	516	0		0		0		174	174	0	
BUSINESS GRANTS - COVID 19	3,516	0		0		0		2,956	2,956	0	
PRIVATE INDIVIDUALS - GENERAL	8	1	under	2	under	2	under	3	0	3	under
PAYMENT TO OTHER BODIES	17,942	(22)	over	(375)	over	(324)	over	8,844	9,215	(371)	over
PAYMENT TO CONTRACTORS											
PAYMENT TO PRIVATE CONTRACTOR	40	0		(2)	over	(17)	over	40	55	(15)	over
PAYMENT TO INTERNAL CONSULTANTS	0	0		(4)	over	0		0	0	0	
PAYMENT TO EXTERNAL CONSULTANTS / PROFESSIONAL SERVICES	231	(2)	over	(2)	over	(1)	over	1	2	(1)	over
PAYMENT TO CONTRACTORS	271	(2)	over	(8)	over	(18)	over	41	57	(16)	over

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Expenditure / Income Variance Trends 2021/2022											
TRANSFER PAYMENTS											
RENT ALLOWANCE	27,581	0		(1)	over	890	under	11,315	10,232	1,083	under
RENT REBATES	40,961	0		0		226	under	15,816	15,545	271	under
TRANSFER PAYMENTS	68,542	0		(1)	over	1,116	under	27,131	25,777	1,354	under
FINANCING CHARGES											
LEASING CHARGES - OPERATIONAL	31	0		0		0		15	15	0	
I.T. EQUIPMENT LEASING-CONTRACT	612	17	under	7	under	(246)	over	319	629	(310)	over
FINANCING CHARGES	643	17	under	7	under	(246)	over	334	644	(310)	over
TOTAL EXPENDITURE	138,005	(1,494)	over	(1,923)	over	(676)	over	61,132	66,339	(5,207)	over
INCOME											
NON RELEVANT GOVERNMENT GRANT	(9,322)	92	over rec	0		0		(8,762)	(8,762)	0	
STATUTORY ADDITIONS - COST OF COLLECTION	(740)	0		0		0		0	0	0	
RENT REBATES SUBSIDY	(37,091)	0		0		(85)	under rec	(15,727)	(15,625)	(102)	under rec
RENT ALLOWANCE SUBSIDY	(27,067)	0		0		(881)	under rec	(10,934)	(9,877)	(1,057)	under rec
DWP SUBSIDY	(1,268)	0		9	over rec	(53)	under rec	(531)	(469)	(62)	under rec
CONTRIBUTIONS FROM DEVELOPMENT AGENCIES	(120)	0		12	over rec	15	over rec	(33)	(61)	28	over rec
CONTRIBUTIONS FROM OTHER BODIES	(2,468)	36	over rec	106	over rec	168	over rec	0	(231)	231	over rec
LOTTERY GRANTS	0	4	over rec	4	over rec	4	over rec	0	(4)	4	over rec
ESF GRANT	(40)	0		0		35	over rec	0	(45)	45	over rec
SALES - GENERAL	(90)	(14)	under rec	(17)	under rec	(21)	under rec	(27)	0	(27)	under rec
SALES - DEPARTMENTS OF THE AUTHORITY	(32)	0		0		(9)	under rec	(12)	(6)	(6)	under rec
FEES AND CHARGES - GENERAL	(4,304)	76	over rec	43	over rec	(57)	under rec	(1,327)	(1,252)	(75)	under rec
CHARGES TO HEALTH BOARDS	(38)	0		0		0		0	0	0	
FEES AND CHARGES - OTHER BODIES	(246)	(13)	under rec	(8)	under rec	(20)	under rec	(117)	(113)	(4)	under rec
FEES AND CHARGES - DEPARTMENTS OF THE AUTHORITY	(3,133)	9	over rec	(82)	under rec	(95)	under rec	(1,028)	(888)	(140)	under rec
RENTAL INCOME	(2)	0		0		0		(1)	0	(1)	under rec
HOME LOANS REPAYMENTS	(17)	3	over rec	9	over rec	0		0	0	0	
BIRTH REGISTRATION	(36)	(3)	under rec	(6)	under rec	(9)	under rec	(14)	(2)	(12)	under rec
DEATH REGISTRATION	(71)	(4)	under rec	(7)	under rec	(10)	under rec	(27)	(15)	(12)	under rec
MARRIAGE STATUTORY FEES	(98)	3	over rec	0		0		(38)	(38)	0	
EXTRACT ISSUE	(96)	5	over rec	6	over rec	6	over rec	(37)	(44)	7	over rec
MARRIAGES	(75)	0		0		(3)	under rec	(29)	(25)	(4)	under rec
CITIZENSHIP CEREMONIES	(10)	1	over rec	1	over rec	1	over rec	(4)	(5)	1	over rec
NATIONAL CHECKING SERVICE	(71)	(11)	under rec	(16)	under rec	(22)	under rec	(27)	0	(27)	under rec
OTHER INCOME	(8,172)	20	over rec	155	over rec	(47)	under rec	(3,543)	(3,631)	88	over rec
REALLOCATION OF CENTRAL SUPPORT COSTS	(6,492)	0		0		0		0	0	0	
REALLOCATION OF SUPPORT COSTS	(180)	0		0		0		0	0	0	
INCOME	(101,279)	204	over rec	209	over rec	(1,083)	under rec	(42,218)	(41,093)	(1,125)	under rec
NET EXPENDITURE	36,726	(1,290)	over	(1,714)	over	(1,759)	over	18,914	25,246	(6,332)	over