

South Lanarkshire Council

Revenue Budget Monitoring Statement

Period Ended 14 July 2023 (No 4)

Finance and Corporate Resources

Committee

Service Departments :-

Finance Services - Strategy

Finance Services - Transactions

Audit and Compliance Services

Information Technology Services

Communications and Strategy Services

Administration and Licensing Services

Personnel Services

Total Finance and Corporate Resources

Annual Budget	Forecast for Year	Annual Forecast Over / Under	Budget Proportion 14/07/23	Actual to Period 4 14/07/23	Variance 14/07/23
£m	£m	£m	£m	£m	£m
2.118	2.118	0.000	0.949	0.916	0.033 under
18.397	18.397	0.000	6.087	5.894	0.193 under
0.374	0.374	0.000	0.169	0.187	(0.018) over
5.226	5.226	0.000	5.446	5.404	0.042 under
2.754	2.754	0.000	1.065	1.085	(0.020) over
4.239	4.239	0.000	1.400	1.480	(0.080) over
7.666	7.666	0.000	2.941	3.091	(0.150) over
40.774	40.774	0.000	18.057	18.057	(0.000)

Finance and Corporate Resources Variance Analysis 2023/24 (Period 4)

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Employee Costs	62k under	APT&C Basic / Superannuation / NI - 61k under	Finance Services (Transactions) - 191k under	The underspend is due to vacant posts within the Service which are being recruited in line with Service requirements.
			Personnel Services – (139k) over	This underspend is in relation to external funding for projects and the impact of phasing.
			Administration, Legal and Licensing – (76k) over	This overspend relates to lower than anticipated staff turnover.
			IT Services – 72k under	This underspend relates to the vacant posts within the service.
Supplies and Services	(60k) over	Computer Equipment Purchase - (24k) over	Finance Services (Total Strategy) – (9k) over	This overspend relates to higher than anticipated spending on computer equipment.
			Finance Services (Transactions) – (14k) over	This overspend relates to additional fees being prepaid into the current year within Customer Support.

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Supplies and Services (cont)		Computer Equipment Maintenance – (23k) over	IT Services – (23k) over	This overspend relates to higher than anticipated spend on equipment maintenance.
Income	59k over recovered	Other Income – 58k over recovered	Finance Services (Transactions) – 58k over recovered	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	REVISED ANNUAL BUDGET SLC 23/24 2	PERIOD 2 VARIANCE AMOUNT	Over/ Under	PERIOD 4 ESTIMATE TO DATE	PERIOD 4 ACTUAL TO DATE	PERIOD 4 VARIANCE AMOUNT	Over/ Under
Expenditure / Income Variance Trends 2023/2024							
EMPLOYEE COSTS							
APT & C BASIC	26,656	52	under	7,170	7,138	32	under
APT & C OVERTIME	142	(2)	over	33	40	(7)	over
APT & C SUPERANNUATION	5,297	8	under	1,405	1,353	52	under
APT & C NIC	2,484	(25)	over	662	685	(23)	over
MANUAL BASIC	15	(3)	over	4	10	(6)	over
MANUAL OVERTIME	0	0		0	1	(1)	over
TRAVEL AND SUBSISTANCE	23	(1)	over	6	7	(1)	over
OTHER EMPLOYEE COSTS	139	(47)	over	37	1	36	under
PENSION INCREASES	869	(24)	over	233	245	(12)	over
ADDITIONAL PENSION COSTS	0	0		0	8	(8)	over
EMPLOYEE COSTS	35,625	(42)	over	9,550	9,488	62	under
PROPERTY COSTS							
RATES	42	0		0	0	0	
SCOTTISH WATER - METERED CHARGES	3	0		0	0	0	
RENT	50	0		5	5	0	
SERVICE CHARGE	1	0		0	0	0	
PROPERTY INSURANCE	1	0		0	0	0	
SECURITY COSTS	8	0		0	11	(11)	over
REPAIRS & MAINTENANCE - EXTERNAL CONTRATOR	1	0		0	0	0	
ELECTRICITY - CONTRACT	22	0		0	0	0	
GAS	12	0		0	0	0	
FIXTURE & FITTINGS	1,557	0		178	178	0	
REFUSE UPLIFT	1	0		0	0	0	
OTHER PROPERTY COSTS	2,196	0		0	0	0	
PROPERTY COSTS	3,894	0		183	194	(11)	over
SUPPLIES AND SERVICES							
COMPUTER EQUIPMENT PURCHASE	3,763	(7)	over	1,950	1,974	(24)	over
COMPUTER EQUIPMENT MAINTENANCE	2,072	0		2,035	2,058	(23)	over
I.T. EQUIPMENT MAINT - CONTRACT	581	0		94	99	(5)	over
I.T. ELECTRONIC MESSAGING	125	0		0	0	0	
EQUIPMENT, APPARATUS AND TOOLS	159	(1)	over	32	33	(1)	over
SUPPLIES FOR CLIENTS	219	0		50	50	0	
FURNITURE - OFFICE	1	0		1	1	0	
MATERIALS	112	0		37	37	0	
MATERIALS, APPARATUS AND EQUIPMENT	0	0		0	2	(2)	over
AUDIO VISUAL	0	0		0	1	(1)	over
PUBLICATIONS, JOURNALS, NEWSPAPERS ETC.	6	0		0	0	0	
FOODSTUFFS - GENERAL	26	0		3	3	0	
PROTECTIVE CLOTHING & UNIFORMS	4	0		1	1	0	
OTHER SUPPLIES AND SERVICES	111	(4)	over	31	35	(4)	over
CATERING - OUTWITH CONTRACT	6	0		0	0	0	
OUTSOURCED MAIL	144	0		47	47	0	
SUPPLIES AND SERVICES	7,329	(12)	over	4,281	4,341	(60)	over
TRANSPORT AND PLANT							
POOL CAR CHARGES - RENTAL	23	0		0	0	0	
POOL CAR CHARGES - FUEL	5	0		0	0	0	
FLEET SERVICE CHARGES - VEHICLE MAINTENANCE	1	0		0	0	0	
FLEET SERVICE CHARGES - LEASING	5	0		1	2	(1)	over
FLEET SERVICE CHARGES - FUEL	1	0		0	0	0	
FLEET SERVICE CHARGES - DRIVERS	36	0		0	0	0	
TRANSPORT AND PLANT	71	0		1	2	(1)	over

Finance & Corporate Resources - Total

Expenditure / Income Variance Trends 2023/2024

	REVISED ANNUAL BUDGET SLC 23/24 2	PERIOD 2 VARIANCE AMOUNT	Over/ Under	PERIOD 4 ESTIMATE TO DATE	PERIOD 4 ACTUAL TO DATE	PERIOD 4 VARIANCE AMOUNT	Over/ Under
ADMINISTRATION							
PRINTING AND STATIONERY	534	0		101	102	(1)	over
TELEPHONES	1,588	0		407	402	5	under
MOBILE PHONES	178	0		44	46	(2)	over
ADVERTISING - RECRUITMENT	18	0		2	2	0	
ADVERTISING - OTHER	123	0		22	22	0	
POSTAGES/COURIERS	945	0		208	209	(1)	over
SMS MESSAGING	10	0		1	1	0	
MEMBERSHIP FEES/SUBSCRIPTIONS	230	(5)	over	12	13	(1)	over
INSURANCE	140	0		0	0	0	
MEDICAL COSTS	135	0		131	131	0	
LEGAL EXPENSES	171	(1)	over	25	54	(29)	over
PETTY OUTLAYS	(2)	0		0	0	0	
HOSPITALITY / CIVIC RECOGNITION	30	0		3	3	0	
PAYPOINT AGENCY FEES	70	0		24	24	0	
SECURITY UPLIFT FEES	2	0		0	0	0	
OTHER ADMIN COSTS	1,108	0		613	613	0	
MEMBERS ALLOWANCES	1,840	0		492	492	0	
CONFERENCES - MEMBERS (incl associated costs)	9	0		7	7	0	
CONFERENCES - OFFICIALS (incl associated costs)	11	0		1	1	0	
TRAINING	803	0		196	201	(5)	over
VOLUNTEERS' EXPENSES	0	(1)	over	0	2	(2)	over
INTERNAL SUPPORT SERVICES ALLOCATION	42	0		0	0	0	
ADMINISTRATION	7,985	(7)	over	2,289	2,325	(36)	over
PAYMENT TO OTHER BODIES							
MANAGEMENT AND TECHNOLOGY TRAINING GRANT	84	0		2	2	0	
YOUTH EMPLOYMENT TRAINING INITIATIVE	240	0		55	55	0	
GRANTS TO VOLUNTARY ORGANISATIONS	678	0		218	218	0	
PAYMENTS TO OTHER BODIES	3,192	0		1,977	1,977	0	
EXTERNAL AUDIT FEES	516	0		127	127	0	
PRIVATE INDIVIDUALS - GENERAL	1	0		0	0	0	
PAYMENT TO OTHER BODIES	4,711	0		2,379	2,379	0	
PAYMENT TO CONTRACTORS							
PAYMENT TO PRIVATE CONTRACTOR	28	(1)	over	28	41	(13)	over
PAYMENT TO EXTERNAL CONSULTANTS / PROFESSIONAL SERVICES	231	0		11	11	0	
PAYMENT TO CONTRACTORS	259	(1)	over	39	52	(13)	over
TRANSFER PAYMENTS							
RENT ALLOWANCE	23,581	0		5,805	5,805	0	
RENT REBATES	41,721	0		9,836	9,836	0	
TRANSFER PAYMENTS	65,302	0		15,641	15,641	0	
FINANCING CHARGES							
LEASING CHARGES - OPERATIONAL	1	0		0	0	0	
I.T. EQUIPMENT LEASING-CONTRACT	1,216	0		181	181	0	
FINANCING CHARGES	1,217	0		181	181	0	
TOTAL EXPENDITURE	126,393	(62)	over	34,544	34,603	(59)	over

Finance & Corporate Resources - Total

Expenditure / Income Variance Trends 2023/2024

	REVISED ANNUAL BUDGET SLC 23/24 2	PERIOD 2 VARIANCE AMOUNT	Over/ Under	PERIOD 4 ESTIMATE TO DATE	PERIOD 4 ACTUAL TO DATE	PERIOD 4 VARIANCE AMOUNT	Over/ Under
INCOME							
STATUTORY ADDITIONS - COST OF COLLECTION	(815)	0		0	0	0	
RENT REBATES SUBSIDY	(37,191)	0		(8,779)	(8,779)	0	
RENT ALLOWANCE SUBSIDY	(23,067)	0		(5,231)	(5,231)	0	
DWP SUBSIDY	(1,170)	0		(372)	(372)	0	
CONTRIBUTIONS FROM DEVELOPMENT AGENCIES	(85)	0		(48)	(48)	0	
CONTRIBUTIONS FROM OTHER BODIES	(705)	0		(70)	(70)	0	
ESF GRANT	(105)	0		0	0	0	
SALES - DEPARTMENTS OF THE AUTHORITY	(32)	0		0	0	0	
FEES AND CHARGES - GENERAL	(4,216)	1	over rec	(751)	(752)	1	under
CHARGES TO HEALTH BOARDS	(38)	0		0	0	0	
FEES AND CHARGES - OTHER BODIES	(221)	0		(35)	(35)	0	
FEES AND CHARGES - DEPARTMENTS OF THE AUTHORITY	(2,581)	0		(689)	(689)	0	
RENTAL INCOME	(2)	0		0	0	0	
HOME LOANS REPAYMENTS	0	3	over rec	0	0	0	
BIRTH REGISTRATION	(18)	0		(4)	(4)	0	
DEATH REGISTRATION	(57)	0		(20)	(20)	0	
MARRIAGE STATUTORY FEES	(120)	0		(36)	(36)	0	
EXTRACT ISSUE	(105)	0		(27)	(27)	0	
MARRIAGES	(54)	0		(14)	(14)	0	
CITIZENSHIP CEREMONIES	(10)	0		(3)	(3)	0	
OTHER INCOME	(8,354)	58	over rec	(408)	(466)	58	under
REALLOCATION OF CENTRAL SUPPORT COSTS	(6,623)	0		0	0	0	
REALLOCATION OF SUPPORT COSTS	(50)	0		0	0	0	
INCOME	(85,619)	62	over rec	(16,487)	(16,546)	59	over rec
NET EXPENDITURE	40,774	0		18,057	18,057	0	