

Appendix C

South Lanarkshire Council

Revenue Budget Monitoring Statement

Period Ended 12 August 2022 (No.5)

Finance and Corporate Resources

Service Departments :-	Annual Budget	Forecast for Year	Annual Forecast Variance	Budget Proportion to 12/08/22	Actual to Period 5 to 12/08/22	Variance to 12/08/22
	£m	£m	£m	£m	£m	£m
Finance Services - Strategy	2.023	2.023	0.000	1.202	1.192	0.010 under
Finance Services - Transactions	18.852	18.852	0.000	8.566	8.488	0.078 under
Audit and Compliance Services	0.355	0.355	0.000	0.197	0.197	0.000
Information Technology Services	5.095	5.095	0.000	5.083	5.368	(0.285) over
Communications and Strategy Services	3.043	3.043	0.000	0.897	0.917	(0.020) over
Administration and Licensing Services	4.113	4.113	0.000	2.010	2.073	(0.063) over
Personnel Services	8.345	8.345	0.000	3.407	3.127	0.280 under
Total Finance and Corporate Resources	41.826	41.826	0.000	21.362	21.362	0.000

Finance and Corporate Resources Variance Analysis 2022/23 (Period 5)

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Employee Costs	398k under	APT&C Basic / Superannuation / NI - 467k under Overtime - (68k) over	Finance Services (Transactions) - 183k under Personnel Services - 300k under Finance Services (Transactions) - (59k) over	The underspend is due to vacant posts within the Service which are being recruited in line with Service requirements. The underspend is due to the timing of employability and funded projects. The overspend relates to the costs of managing the staffing requirements of the 24-hour customer call centre and also overtime incurred in respect of processing Scottish Welfare Fund applications.
Supplies and Services	(218k) over	Computer Equipment Purchase - (261k) over	IT Services - (238k) over	The overspend reflects the costs of IT contracts in relation to software licenses and the associated costs of the new Cloud Hosting Service
Administration Costs	(93k) over	Postages/Couriers - (26k) over	Finance Services (Transactions) - (18k) over	The overspend is due to the volume of transactions within Benefits and Revenues being higher than anticipated.

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Administration Costs (cont)		Medical Costs - (52k) over	Personnel Services - (54k) over	This overspend is due to an increase in the number of staff medical referrals and is offset by income from recharges.
Financing Charges	(80k) over	<u>I.T. Equipment Leasing - Contract - (80k) over</u>	<u>IT Services - (85k) over</u>	This overspend is due to the cost of the current leasing contract for IT Equipment and is partially offset by additional income from recharges.
Income	(71k) under recovered	<u>Fees and Charges - Departments of the Authority - (118k) under recovered</u> <u>Other Income - 32k over recovered</u>	<u>Communications and Strategy - (117k) under recovered</u> <u>IT Services - 37k over recovered</u>	The under recovery relates to recharges for printing and stationary, postages, and externally provided works and is offset by underspends in expenditure. The over recovery relates to income from recharges to Resources and partially offsets the overspend in Financing Charges above.

* The underlined variances represent new variances since the last report

Finance & Corporate Resources - Total	REVISED ANNUAL BUDGET SLC 22/23 2	PERIOD 2 VARIANCE AMOUNT	Over/ Under	PERIOD 3 VARIANCE AMOUNT	Over/ Under	PERIOD 4 VARIANCE AMOUNT	Over/ Under	PERIOD 5 ESTIMATE TO DATE	PERIOD 5 ACTUAL TO DATE	PERIOD 5 VARIANCE AMOUNT	Over/ Under
Expenditure / Income Variance Trends 2022/2023											
EMPLOYEE COSTS											
APT & C BASIC	26,887	26	under	55	under	192	under	9,078	8,782	296	under
APT & C OVERTIME	75	(18)	over	(30)	over	(47)	over	22	90	(68)	over
APT & C SUPERANNUATION	5,309	37	under	74	under	54	under	1,795	1,669	126	under
APT & C NIC	2,860	15	under	43	under	23	under	971	926	45	under
MANUAL BASIC	15	(2)	over	0		(2)	over	5	10	(5)	over
MANUAL SUPERANNUATION	0	(1)	over	0		0		0	0	0	
TRAVEL AND SUBSISTANCE	34	2	under	4	under	5	under	11	8	3	under
OTHER EMPLOYEE COSTS	458	(3)	over	55	under	(1)	over	88	81	7	under
PENSION INCREASES	833	(12)	over	(6)	over	(8)	over	305	311	(6)	over
ADDITIONAL PENSION COSTS	0	1	under	0		0		0	0	0	
EMPLOYEE COSTS	36,471	45	under	195	under	216	under	12,275	11,877	398	under
PROPERTY COSTS											
RATES	43	0		0		0		0	0	0	
SCOTTISH WATER - METERED CHARGES	6	1	under	2	under	3	under	2	(1)	3	under
RENT	50	2	under	6	under	6	under	21	12	9	under
SERVICE CHARGE	1	0		1	under	0		1	7	(6)	over
PROPERTY INSURANCE	1	0		1	under	0		0	0	0	
SECURITY COSTS	9	7	under	1	under	0		0	(9)	9	under
REPAIRS & MAINTENANCE - INTERNAL CONTRATOR	0	0		(1)	over	(1)	over	0	1	(1)	over
REPAIRS & MAINTENANCE - EXTERNAL CONTRATOR	2	(1)	over	(1)	over	(1)	over	1	1	0	
ELECTRICITY - CONTRACT	26	7	under	2	under	0		4	(5)	9	under
GAS	14	1	under	2	under	0		5	0	5	under
FIXTURE & FITTINGS	1,707	0		0		0		329	329	0	
JANITOR SERVICE	0	(1)	over	(1)	over	(1)	over	0	1	(1)	over
HEALTH & HYGIENE MATERIALS	40	0		6	under	0		0	1	(1)	over
REFUSE UPLIFT	1	0		0		0		0	0	0	
REMOVAL & STORAGE COSTS	0	(1)	over	(1)	over	(1)	over	0	1	(1)	over
OTHER PROPERTY COSTS	16	0		1	under	0		7	2	5	under
PROPERTY COSTS	1,916	15	under	18	under	5	under	370	340	30	under

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Expenditure / Income Variance Trends 2022/2023											
SUPPLIES AND SERVICES											
COMPUTER EQUIPMENT PURCHASE	4,038	(1)	over	(10)	over	(16)	over	1,342	1,603	(261)	over
COMPUTER EQUIPMENT MAINTENANCE	2,070	4	under	5	under	(124)	over	1,667	1,667	0	
I.T. EQUIPMENT MAINT - CONTRACT	653	6	under	16	under	3	under	223	219	4	under
I.T. ELECTRONIC MESSAGING	138	6	under	6	under	4	under	1	1	0	
EQUIPMENT, APPARATUS AND TOOLS	192	1	under	24	under	22	under	95	43	52	under
SUPPLIES FOR CLIENTS	227	(1)	over	17	under	18	under	70	44	26	under
FURNITURE - OFFICE	0	(1)	over	(2)	over	(2)	over	0	2	(2)	over
MATERIALS	78	0		(12)	over	(20)	over	24	33	(9)	over
MATERIALS, APPARATUS AND EQUIPMENT	0	0		0		0		0	1	(1)	over
PUBLICATIONS, JOURNALS, NEWSPAPERS ETC.	7	0		0		0		2	1	1	under
FOODSTUFFS - GENERAL	11	6	under	2	under	(6)	over	4	17	(13)	over
PROTECTIVE CLOTHING & UNIFORMS	5	0		1	under	(1)	over	1	0	1	under
OTHER SUPPLIES AND SERVICES	3,153	0		3	under	(13)	over	1,349	1,353	(4)	over
CATERING - OUTWITH CONTRACT	6	0		1	under	1	under	1	1	0	
OUTSOURCED MAIL	134	0		(5)	over	(8)	over	37	49	(12)	over
SUPPLIES AND SERVICES	10,712	20	under	46	under	(142)	over	4,816	5,034	(218)	over
TRANSPORT AND PLANT											
POOL CAR CHARGES - RENTAL	25	1	under	3	under	4	under	4	0	4	under
POOL CAR CHARGES - FUEL	6	0		0		0		0	0	0	
POOL CAR CHARGES - ADDITIONAL COSTS	0	0		0		0		0	0	0	
FLEET SERVICE CHARGES - VEHICLE MAINTENANCE	1	0		0		0		0	0	0	
FLEET SERVICE CHARGES - ASSET MODIFICATIONS	0	0		0		0		0	0	0	
FLEET SERVICE CHARGES - LEASING	5	0		0		0		1	1	0	
FLEET SERVICE CHARGES - HIRED VEHICLES	0	0		0		0		0	0	0	
FLEET SERVICE CHARGES - ROAD FUND LICENCES/MOT	0	0		0		0		0	0	0	
FLEET SERVICE CHARGES - FUEL	1	0		0		0		0	0	0	
FLEET SERVICE CHARGES - DRIVERS	36	1	under	5	under	0		0	0	0	
HIRE OF EXTERNAL VEHICLES	0	0		0		0		0	0	0	
TRANSPORT AND PLANT	74	2	under	8	under	4	under	5	1	4	under

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Expenditure / Income Variance Trends 2022/2023											
ADMINISTRATION											
PRINTING AND STATIONERY	579	1	under	(5)	over	(7)	over	254	217	37	under
TELEPHONES	1,187	(1)	over	4	under	2	under	536	553	(17)	over
MOBILE PHONES	395	0		2	under	0		56	55	1	under
ADVERTISING - RECRUITMENT	28	0		(11)	over	(4)	over	28	32	(4)	over
ADVERTISING - OF COUNCIL SERVICE AVAILABILITY	1	0		0		0		0	0	0	
ADVERTISING - OTHER	138	0		(1)	over	(4)	over	42	47	(5)	over
POSTAGES/COURIERS	872	(11)	over	(33)	over	(23)	over	270	296	(26)	over
SMS MESSAGING	2	0		0		(4)	over	0	4	(4)	over
MEMBERSHIP FEES/SUBSCRIPTIONS	214	(4)	over	(8)	over	(6)	over	186	194	(8)	over
INSURANCE	139	0		0		0		0	0	0	
MEDICAL COSTS	221	1	under	(44)	over	(16)	over	63	115	(52)	over
LEGAL EXPENSES	219	(4)	over	(3)	over	(10)	over	22	31	(9)	over
HOSPITALITY / CIVIC RECOGNITION	30	(1)	over	1	under	(1)	over	6	6	0	
PAYPOINT AGENCY FEES	90	(1)	over	0		(2)	over	22	26	(4)	over
SECURITY UPLIFT FEES	6	0		0		0		0	0	0	
OTHER ADMIN COSTS	241	(36)	over	(120)	over	(6)	over	241	245	(4)	over
MEMBERS ALLOWANCES	1,788	11	under	2	under	(3)	over	616	619	(3)	over
CONFERENCES - MEMBERS (incl associated costs)	9	1	under	1	under	(2)	over	2	2	0	
CONFERENCES - OFFICIALS (incl associated costs)	13	0		1	under	1	under	3	0	3	under
TRAINING	767	0		1	under	2	under	218	214	4	under
VOLUNTEERS' EXPENSES	0	0		(1)	over	(2)	over	0	2	(2)	over
INTERNAL SUPPORT SERVICES ALLOCATION	42	0		0		0		0	0	0	
ADMINISTRATION	6,981	(44)	over	(214)	over	(85)	over	2,565	2,658	(93)	over
PAYMENT TO OTHER BODIES											
GRANTS TO VOLUNTARY ORGANISATIONS	678	0		0		0		349	352	(3)	over
PAYMENTS TO OTHER BODIES	6,575	(5)	over	(3)	over	(3)	over	1,527	1,494	33	under
EXTERNAL AUDIT FEES	516	0		0		0		177	177	0	
PRIVATE INDIVIDUALS - GENERAL	1	1	under	1	under	0		0	0	0	
PAYMENT TO OTHER BODIES	7,770	(4)	over	(2)	over	(3)	over	2,053	2,023	30	under
PAYMENT TO CONTRACTORS											
PAYMENT TO PRIVATE CONTRACTOR	40	0		0		0		16	16	0	
PAYMENT TO EXTERNAL CONSULTANTS / PROFESSIONAL SERVICES	231	0		0		0		8	8	0	
PAYMENT TO CONTRACTORS	271	0		0		0		24	24	0	
TRANSFER PAYMENTS											
RENT ALLOWANCE	23,581	0		0		0		7,687	7,687	0	
RENT REBATES	41,526	0		0		0		13,395	13,395	0	
TRANSFER PAYMENTS	65,107	0		0		0		21,082	21,082	0	

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Expenditure / Income Variance Trends 2022/2023											
FINANCING CHARGES											
LEASING CHARGES - OPERATIONAL	1	0		0		0		0	0	0	
I.T. EQUIPMENT LEASING-CONTRACT	1,080	2	under	5	under	1	under	656	736	(80)	over
FINANCING CHARGES	1,081	2	under	5	under	1	under	656	736	(80)	over
TOTAL EXPENDITURE	130,383	36	under	56	under	(4)	over	43,846	43,775	71	under
INCOME											
STATUTORY ADDITIONS - COST OF COLLECTION	(740)	0		0		0		0	0	0	
RENT REBATES SUBSIDY	(37,091)	0		0		0		(11,605)	(11,605)	0	
RENT ALLOWANCE SUBSIDY	(23,067)	0		0		0		(7,403)	(7,403)	0	
DWP SUBSIDY	(1,138)	0		0		0		(360)	(360)	0	
CONTRIBUTIONS FROM DEVELOPMENT AGENCIES	(85)	8	under	(13)	over	0		(39)	(39)	0	
CONTRIBUTIONS FROM OTHER BODIES	(3,121)	3	under	0		12	under	(95)	(77)	(18)	over
ESF GRANT	(674)	0		16	under	23	under	0	(27)	27	under
SALES - GENERAL	0	(7)	over	(4)	over	0		0	0	0	
SALES - DEPARTMENTS OF THE AUTHORITY	(32)	0		0		0		0	0	0	
FEES AND CHARGES - GENERAL	(4,402)	(9)	over	(1)	over	4	under	(928)	(927)	(1)	over
CHARGES TO HEALTH BOARDS	(38)	0		0		0		0	0	0	
FEES AND CHARGES - OTHER BODIES	(246)	0		(9)	over	(2)	over	(105)	(108)	3	under
FEES AND CHARGES - DEPARTMENTS OF THE AUTHORITY	(2,899)	0		(13)	over	(38)	over	(1,002)	(884)	(118)	over
RENTAL INCOME	(2)	0		11	under	11	under	0	(21)	21	under
BIRTH REGISTRATION	(35)	0		(1)	over	(2)	over	(11)	(7)	(4)	over
DEATH REGISTRATION	(71)	0		2	under	1	under	(22)	(20)	(2)	over
MARRIAGE STATUTORY FEES	(98)	0		12	under	17	under	(30)	(56)	26	under
EXTRACT ISSUE	(96)	0		6	under	7	under	(36)	(36)	0	
MARRIAGES	(78)	(1)	over	(3)	over	(5)	over	(24)	(17)	(7)	over
CITIZENSHIP CEREMONIES	(10)	1	under	2	under	2	under	(4)	(4)	0	
NATIONAL CHECKING SERVICE	(71)	0		(11)	over	(16)	over	(30)	0	(30)	over
OTHER INCOME	(7,890)	(14)	over	(4)	over	(10)	over	(790)	(822)	32	under
REALLOCATION OF CENTRAL SUPPORT COSTS	(6,598)	0		0		0		0	0	0	
REALLOCATION OF SUPPORT COSTS	(75)	0		0		0		0	0	0	
INCOME	(88,557)	(19)	under rec	(10)	under rec	4	over rec	(22,484)	(22,413)	(71)	under rec
NET EXPENDITURE	41,826	17	under	46	under	0		21,362	21,362	0	