

Appendix C

South Lanarkshire Council

Revenue Budget Monitoring Statement

Period Ended 7 October 2022 (No.7)

Finance and Corporate Resources

Service Departments :-	Annual Budget	Forecast for Year	Annual Forecast Variance	Budget Proportion to 07/10/22	Actual to Period 7 to 07/10/22	Variance to 07/10/22
	£m	£m	£m	£m	£m	£m
Finance Services - Strategy	2.023	2.023	0.000	1.933	1.907	0.026 under
Finance Services - Transactions	18.840	18.840	0.000	12.002	11.891	0.111 under
Audit and Compliance Services	0.355	0.355	0.000	0.310	0.310	0.000
Information Technology Services	5.082	5.082	0.000	4.930	4.993	(0.063) over
Communications and Strategy Services	3.196	3.196	0.000	1.647	1.747	(0.100) over
Administration and Licensing Services	4.113	4.113	0.000	2.369	2.531	(0.162) over
Personnel Services	8.383	8.383	0.000	4.472	4.284	0.188 under
Total Finance and Corporate Resources	41.992	41.992	0.000	27.663	27.663	0.000

Finance and Corporate Resources Variance Analysis 2022/23 (Period 7)

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Employee Costs	196k under	APT&C Basic / Superannuation / NI – 288k under Overtime - (93k) over	Finance Services (Transactions) - 247k under Personnel Services - 221k under Finance Services (Transactions) - (82k) 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	(60k) over	Computer Equipment Purchase - (24k) over	Finance Services (Strategy) - (5k) over IT Services - (6k) over Communications and Strategy - (5k) over Administration, Legal and Licensing - (6k) over	These overspends reflect the costs of various IT purchases for such items as software for digital signatures, case management and time recording software.

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Supplies and Services (cont)		<u>Other Supplies and Services - (16k) over</u>	<u>Personnel Services - (9k) over</u>	This reflects the level of current spend on disclosure checks for new employees.
Administration Costs	(62k) over	Postages/Couriers - (32k) over <u>Training - (24k) over</u>	Finance Services (Transactions) - (22k) over <u>Personnel Services - (21k) over</u>	The overspend is due to the volume of transactions within Benefits and Revenues being higher than anticipated. This overspend is in relation to costs associated with employability projects and is offset by income.
Financing Charges	(44k) over	I.T. Equipment Leasing - Contract - (44k) over	Finance Services (Transactions) - (17k) over Personnel Services - (12k) over Administration, Legal and Licensing - (13k) over	This overspend reflects the costs of leasing IT Equipment and is contained within overall budgets
Income	(86k) under recovered	<u>National Checking Service - (71k) under recovered</u>	<u>Administration, Legal and Licensing - (71k) under recovered</u>	The under recovery is due to this service no longer being provided.

* The underlined variances represent new variances since the last report

Finance & Corporate Resources - Total	REVISED ANNUAL BUDGET SLC 22/23 2	PERIOD 4 VARIANCE AMOUNT	Over/ Under	PERIOD 5 VARIANCE AMOUNT	Over/ Under	PERIOD 6 VARIANCE AMOUNT	Over/ Under	PERIOD 7 ESTIMATE TO DATE	PERIOD 7 ACTUAL TO DATE	PERIOD 7 VARIANCE AMOUNT	Over/ Under
Expenditure / Income Variance Trends 2022/2023											
EMPLOYEE COSTS											
APT & C BASIC	27,416	192	under	296	under	321	under	13,257	13,014	243	under
APT & C OVERTIME	75	(47)	over	(68)	over	(84)	over	29	122	(93)	over
APT & C SUPERANNUATION	5,211	54	under	126	under	137	under	2,523	2,467	56	under
APT & C NIC	2,756	23	under	45	under	47	under	1,336	1,347	(11)	over
MANUAL BASIC	15	(2)	over	(5)	over	(3)	over	7	5	2	under
TRAVEL AND SUBSISTANCE	33	5	under	3	under	6	under	15	10	5	under
OTHER EMPLOYEE COSTS	458	(1)	over	7	under	(1)	over	117	109	8	under
PENSION INCREASES	853	(8)	over	(6)	over	(24)	over	455	461	(6)	over
ADDITIONAL PENSION COSTS	1	0		0		0		1	9	(8)	over
EMPLOYEE COSTS	36,818	216	under	398	under	399	under	17,740	17,544	196	under
PROPERTY COSTS											
RATES	43	0		0		0		11	8	3	under
SCOTTISH WATER - METERED CHARGES	6	3	under	3	under	4	under	3	(1)	4	under
RENT	50	6	under	9	under	10	under	25	14	11	under
SERVICE CHARGE	1	0		(6)	over	(7)	over	1	8	(7)	over
PROPERTY INSURANCE	1	0		0		0		0	0	0	
SECURITY COSTS	129	0		9	under	(29)	over	43	34	9	under
REPAIRS & MAINTENANCE - INTERNAL CONTRATOR	0	(1)	over	(1)	over	(1)	over	0	1	(1)	over
REPAIRS & MAINTENANCE - EXTERNAL CONTRATOR	2	(1)	over	0		0		1	1	0	
ELECTRICITY - CONTRACT	26	0		9	under	10	under	13	(5)	18	under
GAS	14	0		5	under	6	under	6	0	6	under
FIXTURE & FITTINGS	1,557	0		0		0		785	785	0	
JANITOR SERVICE	0	(1)	over	(1)	over	(1)	over	0	0	0	
HEALTH & HYGIENE MATERIALS	0	0		(1)	over	(1)	over	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		5	under	(1)	over	2	3	(1)	over
PROPERTY COSTS	1,846	5	under	30	under	(11)	over	890	850	40	under

Finance & Corporate Resources - Total	REVISED ANNUAL BUDGET SLC 22/23 2	PERIOD 4 VARIANCE AMOUNT	Over/ Under	PERIOD 5 VARIANCE AMOUNT	Over/ Under	PERIOD 6 VARIANCE AMOUNT	Over/ Under	PERIOD 7 ESTIMATE TO DATE	PERIOD 7 ACTUAL TO DATE	PERIOD 7 VARIANCE AMOUNT	Over/ Under
Expenditure / Income Variance Trends 2022/2023											
SUPPLIES AND SERVICES											
COMPUTER EQUIPMENT PURCHASE	3,702	(16)	over	(261)	over	(93)	over	2,112	2,136	(24)	over
COMPUTER EQUIPMENT MAINTENANCE	2,087	(124)	over	0		1	under	1,689	1,689	0	
I.T. EQUIPMENT MAINT - CONTRACT	609	3	under	4	under	(3)	over	270	277	(7)	over
I.T. ELECTRONIC MESSAGING	128	4	under	0		16	under	2	1	1	under
EQUIPMENT, APPARATUS AND TOOLS	159	22	under	52	under	(1)	over	61	58	3	under
SUPPLIES FOR CLIENTS	219	18	under	26	under	25	under	84	83	1	under
FURNITURE - OFFICE	0	(2)	over	(2)	over	(3)	over	0	3	(3)	over
MATERIALS	112	(20)	over	(9)	over	(13)	over	45	47	(2)	over
MATERIALS, APPARATUS AND EQUIPMENT	0	0		(1)	over	(3)	over	0	1	(1)	over
PUBLICATIONS, JOURNALS, NEWSPAPERS ETC.	7	0		1	under	1	under	2	1	1	under
FOODSTUFFS - GENERAL	28	(6)	over	(13)	over	(8)	over	7	14	(7)	over
PROTECTIVE CLOTHING & UNIFORMS	5	(1)	over	1	under	2	under	2	1	1	under
OTHER SUPPLIES AND SERVICES	3,153	(13)	over	(4)	over	(14)	over	2,513	2,529	(16)	over
CATERING - OUTWITH CONTRACT	6	1	under	0		1	under	3	3	0	
OUTSOURCED MAIL	138	(8)	over	(12)	over	(7)	over	53	60	(7)	over
SUPPLIES AND SERVICES	10,353	(142)	over	(218)	over	(99)	over	6,843	6,903	(60)	over
TRANSPORT AND PLANT											
PURCHASE OF VEHICLES	0	0		(2)	over	0		0	0	0	
POOL CAR CHARGES - RENTAL	26	4	under	4	under	(1)	over	8	8	0	
POOL CAR CHARGES - FUEL	6	0		0		2	under	3	0	3	under
FLEET SERVICE CHARGES - VEHICLE MAINTENANCE	1	0		0		(1)	over	0	1	(1)	over
FLEET SERVICE CHARGES - LEASING	5	0		0		1	under	2	1	1	under
FLEET SERVICE CHARGES - FUEL	1	0		0		0		0	0	0	
FLEET SERVICE CHARGES - DRIVERS	36	0		0		0		0	0	0	
TRANSPORT AND PLANT	75	4	under	4	under	1	under	13	10	3	under

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Expenditure / Income Variance Trends 2022/2023											
ADMINISTRATION											
PRINTING AND STATIONERY	550	(7)	over	37	under	19	under	164	158	6	under
TELEPHONES	1,592	2	under	(17)	over	(59)	over	709	693	16	under
MOBILE PHONES	179	0		1	under	2	under	82	81	1	under
ADVERTISING - RECRUITMENT	28	(4)	over	(4)	over	(11)	over	28	39	(11)	over
ADVERTISING - OF COUNCIL SERVICE AVAILABILITY	1	0		0		0		0	0	0	
ADVERTISING - OTHER	123	(4)	over	(5)	over	(3)	over	56	57	(1)	over
POSTAGES/COURIERS	858	(23)	over	(26)	over	(16)	over	335	367	(32)	over
SMS MESSAGING	2	(4)	over	(4)	over	(4)	over	1	5	(4)	over
MEMBERSHIP FEES/SUBSCRIPTIONS	213	(6)	over	(8)	over	(9)	over	188	196	(8)	over
INSURANCE	140	0		0		0		140	140	0	
MEDICAL COSTS	221	(16)	over	(52)	over	(22)	over	132	131	1	under
LEGAL EXPENSES	235	(10)	over	(9)	over	(9)	over	45	49	(4)	over
HOSPITALITY / CIVIC RECOGNITION	30	(1)	over	0		(1)	over	8	9	(1)	over
PAYPOINT AGENCY FEES	90	(2)	over	(4)	over	(5)	over	26	31	(5)	over
SECURITY UPLIFT FEES	6	0		0		0		1	1	0	
OTHER ADMIN COSTS	1,369	(6)	over	(4)	over	2	under	1,167	1,165	2	under
MEMBERS ALLOWANCES	1,788	(3)	over	(3)	over	(6)	over	904	904	0	
CONFERENCES - MEMBERS (incl associated costs)	9	(2)	over	0		(1)	over	3	3	0	
CONFERENCES - OFFICIALS (incl associated costs)	13	1	under	3	under	5	under	5	1	4	under
TRAINING	806	2	under	4	under	0		412	436	(24)	over
VOLUNTEERS' EXPENSES	0	(2)	over	(2)	over	(2)	over	0	2	(2)	over
INTERNAL SUPPORT SERVICES ALLOCATION	42	0		0		0		0	0	0	
ADMINISTRATION	8,295	(85)	over	(93)	over	(120)	over	4,406	4,468	(62)	over
PAYMENT TO OTHER BODIES											
MANAGEMENT AND TECHNOLOGY TRAINING GRANT	84	0		0		0		39	39	0	
YOUTH EMPLOYMENT TRAINING INITIATIVE	240	0		0		0		56	56	0	
GRANTS TO VOLUNTARY ORGANISATIONS	678	0		(3)	over	0		376	376	0	
PAYMENTS TO OTHER BODIES	6,565	(3)	over	33	under	51	under	2,237	2,236	1	under
EXTERNAL AUDIT FEES	516	0		0		0		353	353	0	
PRIVATE INDIVIDUALS - GENERAL	1	0		0		0		0	1	(1)	over
PAYMENT TO OTHER BODIES	8,084	(3)	over	30	under	51	under	3,061	3,061	0	
PAYMENT TO CONTRACTORS											
PAYMENT TO PRIVATE CONTRACTOR	40	0		0		0		12	0	12	under
PAYMENT TO EXTERNAL CONSULTANTS / PROFESSIONAL SERVICES	231	0		0		1	under	16	15	1	under
PAYMENT TO CONTRACTORS	271	0		0		1	under	28	15	13	under

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Expenditure / Income Variance Trends 2022/2023											
TRANSFER PAYMENTS											
RENT ALLOWANCE	23,581	0		0		0		11,472	11,472	0	
RENT REBATES	41,526	0		0		0		18,499	18,499	0	
TRANSFER PAYMENTS	65,107	0		0		0		29,971	29,971	0	
FINANCING CHARGES											
LEASING CHARGES - OPERATIONAL	1	0		0		0		0	0	0	
I.T. EQUIPMENT LEASING-CONTRACT	1,216	1	under	(80)	over	(130)	over	903	947	(44)	over
FINANCING CHARGES	1,217	1	under	(80)	over	(130)	over	903	947	(44)	over
TOTAL EXPENDITURE	132,066	(4)	over	71	under	92	under	63,855	63,769	86	under
INCOME											
NON RELEVANT GOVERNMENT GRANT	(850)	0		0		0		0	0	0	
STATUTORY ADDITIONS - COST OF COLLECTION	(740)	0		0		0		0	0	0	
RENT REBATES SUBSIDY	(37,091)	0		0		0		(17,408)	(17,408)	0	
RENT ALLOWANCE SUBSIDY	(23,067)	0		0		0		(11,104)	(11,104)	0	
DWP SUBSIDY	(1,088)	0		0		0		(540)	(540)	0	
CONTRIBUTIONS FROM DEVELOPMENT AGENCIES	(85)	0		0		0		(66)	(66)	0	
CONTRIBUTIONS FROM OTHER BODIES	(3,601)	12	over rec	(18)	under rec	5	over rec	(837)	(834)	(3)	under rec
ESF GRANT	(738)	23	over rec	27	over rec	16	over rec	0	(17)	17	over rec
SALES - DEPARTMENTS OF THE AUTHORITY	(32)	0		0		0		0	0	0	
FEES AND CHARGES - GENERAL	(4,397)	4	over rec	(1)	under rec	(42)	under rec	(1,646)	(1,642)	(4)	under rec
CHARGES TO HEALTH BOARDS	(38)	0		0		0		0	0	0	
FEES AND CHARGES - OTHER BODIES	(221)	(2)	under rec	3	over rec	0		(147)	(137)	(10)	under rec
FEES AND CHARGES - DEPARTMENTS OF THE AUTHORITY	(2,611)	(38)	under rec	(118)	under rec	(103)	under rec	(1,024)	(1,023)	(1)	under rec
RENTAL INCOME	(2)	11	over rec	21	over rec	(1)	under rec	(1)	0	(1)	under rec
BIRTH REGISTRATION	(35)	(2)	under rec	(4)	under rec	(8)	under rec	(16)	(11)	(5)	under rec
DEATH REGISTRATION	(71)	1	over rec	(2)	under rec	(7)	under rec	(33)	(30)	(3)	under rec
MARRIAGE STATUTORY FEES	(98)	17	over rec	26	over rec	0		(79)	(79)	0	
EXTRACT ISSUE	(96)	7	over rec	0		0		(44)	(51)	7	over rec
MARRIAGES	(78)	(5)	under rec	(7)	under rec	(9)	under rec	(36)	(24)	(12)	under rec
CITIZENSHIP CEREMONIES	(10)	2	over rec	0		1	over rec	(6)	(6)	0	
NATIONAL CHECKING SERVICE	(71)	(16)	under rec	(30)	under rec	(32)	under rec	(71)	0	(71)	under rec
OTHER INCOME	(8,381)	(10)	under rec	32	over rec	106	over rec	(3,134)	(3,134)	0	
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	(90,074)	4	over rec	(71)	under rec	(74)	under rec	(36,192)	(36,106)	(86)	under rec
NET EXPENDITURE	41,992	0		0		18	under	27,663	27,663	0	