

South Lanarkshire Council

Revenue Budget Monitoring Statement

Period Ended 24 February 2023 (No 12)

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

Position Before Transfer to Reserves

Transfer to Reserves as at 24 February 2023

Position After Transfer to Reserves at 24 February 2023

Annual Budget	Forecast for Year	Annual Forecast Over / Under
£m	£m	£m
2.129	2.141	(0.012) over
23.789	23.295	0.494 under
0.376	0.376	0.000
5.304	5.340	(0.036) over
3.353	3.504	(0.151) over
4.274	4.747	(0.473) over
9.017	8.839	0.178 under
48.242	48.242	0.000
0.000	0.000	0.000
48.242	48.242	0.000

Budget Proportion 24/02/23	Actual to Period 12 24/02/23	Variance 24/02/23
£m	£m	£m
3.116	3.026	0.090 under
21.232	20.799	0.433 under
0.569	0.578	(0.009) over
7.678	7.741	(0.063) over
2.888	2.980	(0.092) over
4.359	4.725	(0.366) over
10.182	10.175	0.007 under
50.024	50.024	0.000
0.000	0.000	0.000
50.024	50.024	0.000

Finance and Corporate Resources Variance Analysis 2022/2023 (Period 12)

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Employee Costs	752k under	APT&C Basic / Superannuation / NI - 914k under	Finance Services (Transactions) - 703k under	The underspend is due to vacant posts within the Service which are being recruited in line with Service requirements.
			Personnel Services – 248k under	The overspend is due to the timing of employability and funded projects.
			<u>Finance Services (Strategy) Total – 111k under</u>	The underspend is a consequence of vacant posts within the Service, which are being considered in line with service requirements.
		Overtime - (89k) over	Finance Services (Transactions) - (68k) over	The overspend relates to the costs of managing the staffing requirements of the 24-hour customer call center and overtime incurred in respect of processing Scottish Welfare Fund applications.

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Supplies and Services	(60k) over	I.T Equipment Maintenance Contract – (41k) over	Finance Services (Transactions) – (19k) over <u>Admin, Legal & Licensing – (12k) over</u>	This overspend reflects the timing of spend on the maintenance contract and is offset by the underspend in Electronic Messaging.
		IT Electronic Messaging – 72k under	Finance services (Transactions) – 20k under Personnel services – 27k under	This underspend reflects the timing of payments only and is offset by income recharged.
		Other Supplies and Services – (56k) over	Personnel Services – (40k) over	This is costs associated with one-off purchases in relation to training materials.
Administration Costs	(219k) over	Printing and Stationery – (38k) over	Admin, Legal and Licensing – (39k) over	This overspend reflects higher than anticipated spend at this point of the year.
		Postages/Couriers – (33k) Over	Finance Services (Transactions) – (30k) over	The overspend is due to the volume of transactions within Benefits and Revenues being higher than anticipated.
		Membership Fees/ Subscriptions – (50k) over	Admin, Legal and Licensing – (43k) over	This overspend reflects higher than anticipated spend at this point of the year.

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Administration Costs cont.		Medical Costs – (116k) over	Personnel Services – (114k) over	This overspend is in relation to the level of medical referrals and the resultant costs experienced to date.
		Other Admin Costs – 38k under	Finance services (Transactions) – 80k under	This underspend reflects the timing of spend on the Scottish Child Payment Bridging Payments.
			<u>Admin, Legal and Licensing – (43k) over</u>	This overspend reflects the timing of payments only.
		Member Allowances – (48k) over	Administration, Legal and Licensing – (48k) over	This overspend reflects the timing of the payments only.
		Training – (37k) over	Personnel Services – (30k) over	This overspend is in relation to costs associated with employability projects and is offset by additional income.
Transfer Payments	1,332k under	Rent Allowance – 252k under/ Rent Rebates – 1,080k under	Finance Services (Transactions) – 252k under/ Finance Services (Transactions) – 1,080k under	The underspend in Transfer Payments reflects the demand lead spend on Rent Allowance and Rent Rebates and is offset by an under-recovery of Income.

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Financing Charges	(75k) Over	I.T. Equipment Leasing – Contract – (76k) over	Personnel Services – (37k) over	This overspend reflects the costs of leasing IT Equipment and is contained within overall budgets.
			Administration, Legal and Licensing – (36k) over.	This overspend reflects the greater than anticipated costs of leasing IT Equipment.
Income	(1,712k) under recovered.	Statutory Additions – Cost of Collection – 184k Over Recovered	Finance Services (Transactions) - 184k over recovered.	This over-recovery reflects the level of activity in this area to date and is in line with the expected position for the financial year-end.
		Rent Rebates Subsidy (1,623k) under recovered/Rent Allowance Subsidy (132k) under recovered.	Finance services (Transactions) - (1,623k) under recovered/ Finance services (transactions) - (132k) under recovered.	This under-recovery of Income offsets the demand led spend on Rent Allowance and Rent Rebates in Transfer Payments.
		National Checking Service (70k) Under recovered	Administration, Legal and Licensing - (70k) under recovered	The under recovery is due to this service no longer being provided.
		Contributions from Development Agencies – 66k over recovered.	Personnel Services – 66k over recovered	This over recovery reflects greater than anticipated contributions for Modern Apprentice Programs.

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Income cont.		Fees and Charges – Departments of the Authority – (30k) Under Recovered	Communications and Strategy – (30k) under Recovered	The under recovery reflects lower than anticipated income from recharges to other Resources, offset by a reduction in expenditure.
		<u>Other Income – (49k) Under Recovered</u>	<u>Finance Services (Transactions) (37k) under recovered</u>	The under recovery reflects the timing of the activity, and the recharges processed to date.
			<u>Finance Services (Total Strategy) – (16k) under Recovered</u>	The under recovery reflects lower than anticipated income to date.

* The underlined variances represent new variances since the last report

Finance & Corporate Resources - Total	REVISED ANNUAL BUDGET SLC 22/23 2	PERIOD 8 VARIANCE AMOUNT	Over/ Under	PERIOD 10 VARIANCE AMOUNT	Over/ Under	PERIOD 11 VARIANCE AMOUNT	Over/ Under	PERIOD 12 ESTIMATE TO DATE	PERIOD 12 ACTUAL TO DATE	PERIOD 12 VARIANCE AMOUNT	Over/ Under
Expenditure / Income Variance Trends 2022/2023											
EMPLOYEE COSTS											
APT & C BASIC	29,049	235	under	386	under	343	under	25,729	24,800	929	under
APT & C OVERTIME	171	(94)	over	(76)	over	(83)	over	142	231	(89)	over
APT & C SUPERANNUATION	5,526	63	under	52	under	110	under	4,855	4,738	117	under
APT & C NIC	2,753	(19)	over	(103)	over	(85)	over	2,414	2,546	(132)	over
MANUAL BASIC	15	1	under	(9)	over	(20)	over	13	35	(22)	over
TRAVEL AND SUBSISTANCE	29	5	under	2	under	4	under	27	21	6	under
OTHER EMPLOYEE COSTS	61	(1)	over	61	under	15	under	20	4	16	under
PENSION INCREASES	869	(8)	over	(45)	over	(19)	over	793	844	(51)	over
ADDITIONAL PENSION COSTS	0	(12)	over	(17)	over	(22)	over	0	22	(22)	over
EMPLOYEE COSTS	38,473	170	under	251	under	243	under	33,993	33,241	752	under
PROPERTY COSTS											
RATES	42	21	under	0		13	under	32	18	14	under
SCOTTISH WATER - METERED CHARGES	3	3	under	3	under	3	under	0	0	0	
RENT	50	12	under	(2)	over	(6)	over	41	42	(1)	over
SERVICE CHARGE	1	(7)	over	(7)	over	(14)	over	1	15	(14)	over
PROPERTY INSURANCE	1	1	under	1	under	0		1	1	0	
SECURITY COSTS	129	9	under	15	under	9	under	90	90	0	
REPAIRS & MAINTENANCE - INTERNAL CONTRATOR	0	(1)	over	(1)	over	(1)	over	0	1	(1)	over
REPAIRS & MAINTENANCE - EXTERNAL CONTRATOR	0	0		(2)	over	(3)	over	0	3	(3)	over
ELECTRICITY - CONTRACT	22	22	under	26	under	30	under	0	(6)	6	under
GAS	12	7	under	8	under	9	under	1	0	1	under
FIXTURE & FITTINGS	1,712	0		0		0		1,712	1,712	0	
HEALTH & HYGIENE MATERIALS	0	(1)	over	(1)	over	(1)	over	0	1	(1)	over
REFUSE UPLIFT	1	1	under	1	under	1	under	0	0	0	
REMOVAL & STORAGE COSTS	0	(2)	over	(2)	over	(2)	over	0	2	(2)	over
OTHER PROPERTY COSTS	13	(3)	over	(2)	over	10	under	1	3	(2)	over
PROPERTY COSTS	1,986	62	under	37	under	48	under	1,879	1,882	(3)	over

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Expenditure / Income Variance Trends 2022/2023											
SUPPLIES AND SERVICES											
COMPUTER EQUIPMENT PURCHASE	3,834	(37)	over	(36)	over	44	under	3,267	3,277	(10)	over
COMPUTER EQUIPMENT MAINTENANCE	2,073	3	under	25	under	0		1,841	1,830	11	under
I.T. EQUIPMENT MAINT - CONTRACT	588	(9)	over	(20)	over	(47)	over	347	388	(41)	over
I.T. ELECTRONIC MESSAGING	128	13	under	7	under	54	under	73	1	72	under
EQUIPMENT, APPARATUS AND TOOLS	159	0		1	under	0		122	122	0	
SMALL TOOLS	0	0		0		(5)	over	0	5	(5)	over
ADAPTATIONS FOR CLIENTS	0	(1)	over	(1)	over	(1)	over	0	1	(1)	over
SUPPLIES FOR CLIENTS	219	0		0		0		163	163	0	
FURNITURE - OFFICE	1	(5)	over	(5)	over	(5)	over	0	6	(6)	over
MATERIALS	112	(4)	over	1	under	(2)	over	95	97	(2)	over
MATERIALS, APPARATUS AND EQUIPMENT	0	(1)	over	(1)	over	(1)	over	0	1	(1)	over
PUBLICATIONS, JOURNALS, NEWSPAPERS ETC.	7	3	under	2	under	4	under	6	3	3	under
FOODSTUFFS - GENERAL	25	2	under	(1)	over	(1)	over	8	8	0	
PROTECTIVE CLOTHING & UNIFORMS	4	1	under	0		3	under	3	1	2	under
OTHER SUPPLIES AND SERVICES	5,051	31	under	(36)	over	(82)	over	5,004	5,060	(56)	over
CATERING - OUTWITH CONTRACT	6	(1)	over	(3)	over	(3)	over	6	12	(6)	over
OUTSOURCED MAIL	144	(10)	over	(8)	over	(13)	over	112	130	(18)	over
FREE SCHOOL MEALS - COVID 19	0	0		(2)	over	(2)	over	0	2	(2)	over
SUPPLIES AND SERVICES	12,351	(15)	over	(77)	over	(57)	over	11,047	11,107	(60)	over
TRANSPORT AND PLANT											
PURCHASE OF VEHICLES	0	0		(4)	over	0		0	0	0	
POOL CAR CHARGES - RENTAL	25	2	under	6	under	6	under	11	9	2	under
POOL CAR CHARGES - FUEL	4	3	under	2	under	2	under	1	0	1	under
FLEET SERVICE CHARGES - VEHICLE MAINTENANCE	1	(1)	over	0		0		1	1	0	
FLEET SERVICE CHARGES - LEASING	5	1	under	0		3	under	2	2	0	
FLEET SERVICE CHARGES - FUEL	1	0		1	under	1	under	0	0	0	
FLEET SERVICE CHARGES - DRIVERS	36	0		(3)	over	(3)	over	36	39	(3)	over
PUPIL TRANSPORT-SPECIAL EDUCATIONAL NEEDS	0	0		(1)	over	(1)	over	0	1	(1)	over
TRANSPORT AND PLANT	72	5	under	1	under	8	under	51	52	(1)	over

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Expenditure / Income Variance Trends 2022/2023											
ADMINISTRATION											
PRINTING AND STATIONERY	536	5	under	(22)	over	(38)	over	337	375	(38)	over
TELEPHONES	1,569	(1)	over	2	under	9	under	1,124	1,112	12	under
MOBILE PHONES	179	4	under	10	under	17	under	135	130	5	under
ADVERTISING - RECRUITMENT	28	(11)	over	(11)	over	(11)	over	28	39	(11)	over
ADVERTISING - OF COUNCIL SERVICE AVAILABILITY	1	0		0		0		0	0	0	
ADVERTISING - OTHER	123	1	under	2	under	5	under	115	113	2	under
POSTAGES/COURIERS	945	(39)	over	(28)	over	(36)	over	621	654	(33)	over
SMS MESSAGING	10	(4)	over	1	under	1	under	9	6	3	under
MEMBERSHIP FEES/SUBSCRIPTIONS	220	(10)	over	0		(50)	over	169	219	(50)	over
INSURANCE	140	(2)	over	0		0		140	140	0	
MEDICAL COSTS	215	2	under	(63)	over	(115)	over	214	330	(116)	over
LEGAL EXPENSES	171	9	under	(4)	over	33	under	129	83	46	under
HOSPITALITY / CIVIC RECOGNITION	30	0		(21)	over	0		11	25	(14)	over
PAYPOINT AGENCY FEES	70	5	under	3	under	(1)	over	66	66	0	
SECURITY UPLIFT FEES	2	1	under	0		0		1	1	0	
OTHER ADMIN COSTS	2,327	(1)	over	(25)	over	78	under	2,327	2,289	38	under
MEMBERS ALLOWANCES	1,788	0		0		(73)	over	1,552	1,600	(48)	over
CONFERENCES - MEMBERS (incl associated costs)	9	0		(2)	over	2	under	8	5	3	under
CONFERENCES - OFFICIALS (incl associated costs)	11	5	under	2	under	6	under	9	2	7	under
TRAINING	806	(36)	over	(59)	over	(81)	over	807	844	(37)	over
VOLUNTEERS' EXPENSES	0	(3)	over	(4)	over	(4)	over	0	5	(5)	over
INTERNAL SUPPORT SERVICES ALLOCATION	42	0		0		0		17	0	17	under
ADMINISTRATION	9,222	(75)	over	(219)	over	(258)	over	7,819	8,038	(219)	over
PAYMENT TO OTHER BODIES											
JOINT COMMITTEES - GENERAL	0	0		0		(28)	over	0	0	0	
MANAGEMENT AND TECHNOLOGY TRAINING GRANT	84	(2)	over	0		0		75	75	0	
YOUTH EMPLOYMENT TRAINING INITIATIVE	240	0		0		0		117	117	0	
GRANTS TO VOLUNTARY ORGANISATIONS	678	0		0		0		562	562	0	
PAYMENTS TO OTHER BODIES	8,606	(17)	over	(68)	over	22	under	5,549	5,554	(5)	over
EXTERNAL AUDIT FEES	516	0		(6)	over	(6)	over	348	359	(11)	over
PRIVATE INDIVIDUALS - GENERAL	1	(1)	over	(2)	over	(2)	over	0	2	(2)	over
PAYMENT TO OTHER BODIES	10,125	(20)	over	(76)	over	(14)	over	6,651	6,669	(18)	over
PAYMENT TO CONTRACTORS											
PAYMENT TO PRIVATE CONTRACTOR	28	12	under	(3)	over	(3)	over	18	12	6	under
PAYMENT TO EXTERNAL CONSULTANTS / PROFESSIONAL SERVICES	231	1	under	8	under	6	under	222	224	(2)	over
PAYMENT TO CONTRACTORS	259	13	under	5	under	3	under	240	236	4	under

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Expenditure / Income Variance Trends 2022/2023											
TRANSFER PAYMENTS											
RENT ALLOWANCE	23,581	0		207	under	228	under	21,204	20,952	252	under
RENT REBATES	41,736	0		1,320	under	1,452	under	34,070	32,990	1,080	under
TRANSFER PAYMENTS	65,317	0		1,527	under	1,680	under	55,274	53,942	1,332	under
FINANCING CHARGES											
LEASING CHARGES - OPERATIONAL	1	0		1	under	1	under	1	0	1	under
I.T. EQUIPMENT LEASING-CONTRACT	1,229	(36)	over	(15)	over	(69)	over	1,134	1,210	(76)	over
FINANCING CHARGES	1,230	(36)	over	(14)	over	(68)	over	1,135	1,210	(75)	over
TOTAL EXPENDITURE	139,035	104	under	1,435	under	1,585	under	118,089	116,377	1,712	under
INCOME											
NON RELEVANT GOVERNMENT GRANT	(850)	0		0		0		(839)	(839)	0	
STATUTORY ADDITIONS - COST OF COLLECTION	(815)	0		155	over rec	163	over rec	(684)	(868)	184	over rec
RENT REBATES SUBSIDY	(37,191)	0		(1,353)	under rec	(1,499)	under rec	(33,467)	(31,844)	(1,623)	under rec
RENT ALLOWANCE SUBSIDY	(23,067)	0		(110)	under rec	(133)	under rec	(20,304)	(20,172)	(132)	under rec
DWP SUBSIDY	(1,170)	0		9	over rec	6	over rec	(1,080)	(1,081)	1	over rec
CONTRIBUTIONS FROM DEVELOPMENT AGENCIES	(85)	10	over rec	48	over rec	57	over rec	(85)	(151)	66	over rec
CONTRIBUTIONS FROM OTHER BODIES	(3,801)	(7)	under rec	0		(1)	under rec	(1,483)	(1,467)	(16)	under rec
ESF GRANT	(739)	21	over rec	20	over rec	20	over rec	0	(20)	20	over rec
SALES - DEPARTMENTS OF THE AUTHORITY	(32)	0		0		0		0	0	0	
FEES AND CHARGES - GENERAL	(4,392)	(44)	under rec	(28)	under rec	(4)	under rec	(2,841)	(2,814)	(27)	under rec
CHARGES TO HEALTH BOARDS	(38)	0		0		0		0	0	0	
FEES AND CHARGES - OTHER BODIES	(221)	5	over rec	(2)	under rec	6	over rec	(186)	(186)	0	
FEES AND CHARGES - DEPARTMENTS OF THE AUTHORITY	(2,612)	(35)	under rec	(32)	under rec	(72)	under rec	(2,006)	(1,976)	(30)	under rec
RENTAL INCOME	(2)	(1)	under rec	0		(1)	under rec	0	0	0	
BIRTH REGISTRATION	(35)	(9)	under rec	(9)	under rec	(10)	under rec	(30)	(19)	(11)	under rec
DEATH REGISTRATION	(71)	(9)	under rec	(4)	under rec	(2)	under rec	(60)	(59)	(1)	under rec
MARRIAGE STATUTORY FEES	(98)	12	over rec	0		5	over rec	(98)	(110)	12	over rec
EXTRACT ISSUE	(96)	4	over rec	0		0		(89)	(89)	0	
MARRIAGES	(78)	(15)	under rec	(23)	under rec	(25)	under rec	(78)	(40)	(38)	under rec
CITIZENSHIP CEREMONIES	(10)	1	over rec	0		0		(8)	(9)	1	over rec
CIVIL PARTNERSHIPS	0	0		0		1	over rec	0	(1)	1	over rec
NATIONAL CHECKING SERVICE	(71)	(38)	under rec	(49)	under rec	(55)	under rec	(70)	0	(70)	under rec
OTHER INCOME	(8,646)	18	over rec	(53)	under rec	(17)	under rec	(4,657)	(4,608)	(49)	under rec
REALLOCATION OF CENTRAL SUPPORT COSTS	(6,598)	0		0		0		0	0	0	
REALLOCATION OF SUPPORT COSTS	(75)	0		0		0		0	0	0	

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Expenditure / Income Variance Trends 2022/2023											
INCOME	(90,793)	(87)	under rec	(1,431)	under rec	(1,561)	under rec	(68,065)	(66,353)	(1,712)	under rec
NET EXPENDITURE	48,242	17	under	4	under	24	under	50,024	50,024	0	