

## South Lanarkshire Council

## Revenue Budget Monitoring Statement

Period Ended 11 August 2023 (No 5)

## 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 11/08/23	Actual to Period 5 11/08/23	Variance 11/08/23
£m	£m	£m	£m	£m	£m
2.118	2.118	0.000	1.163	1.124	0.039 under
18.448	18.448	0.000	7.056	6.844	0.212 under
0.374	0.374	0.000	0.178	0.189	(0.011) over
5.226	5.226	0.000	6.177	6.124	0.053 under
2.805	2.805	0.000	1.292	1.300	(0.008) over
4.279	4.279	0.000	1.862	1.971	(0.109) over
8.308	8.308	0.000	3.653	3.829	(0.176) over
<b>41.558</b>	<b>41.558</b>	<b>0.000</b>	<b>21.381</b>	<b>21.381</b>	<b>0.000</b>

### Finance and Corporate Resources Variance Analysis 2023/24 (Period 5)

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Employee Costs	130k under	APT&C Basic / Superannuation / NI - 151k under	Finance Services (Transactions) - 248k under	The underspend is due to vacant posts within the Service which are being recruited in line with Service requirements.
			Personnel Services – (145k) over	This overspend is in relation to external funding for projects and the impact of phasing.
			Administration, Legal and Licensing – (81k) over	This overspend relates to lower than anticipated staff turnover.
			IT Services – 91k under	This underspend relates to the vacant posts within the service.
Supplies and Services	(89k) over	Computer Equipment Purchase - (34k) over	Finance Services (Transactions) – (22k) over	This overspend relates to additional fees being prepaid into the current year within Customer Support.
		Computer Equipment Maintenance – (22k) over	IT Services – (24k) over	This overspend reflects the timing of expenditure, an element of which will be recharged at the end of the year.

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Supplies and Services Cont.		<u>IT Equipment Maintenance Contract – (19k) Over</u>	<u>Administration, Legal, and Licensing – (16k) Over</u>	<u>This overspend reflects additional costs of online broadcasting licenses.</u>
<u>Administration Costs</u>	<u>(83k) over</u>	<u>Postages &amp; Couriers- (20k) over</u>	<u>Finance Services (Transactions) - (20k) over</u>	<u>The overspend reflects the volume of postages to constituents currently required for service delivery.</u>
		<u>Medical Costs – (33k) over</u>	<u>Personnel Services – (33k) over</u>	<u>The overspend reflects the level of medical referrals across the Council, the costs of which will be recharged later in the year.</u>
		<u>Legal Expenses – (18k) over</u>	<u>Personnel Services – (15k) over</u>	<u>The overspend reflects unbudgeted costs that will be recharged later in the year.</u>
<u>Payment to Contractors</u>	<u>(26k) Over</u>	<u>Payment to Private Contractor – (26k) Over</u>	<u>Finance Services (Transactions) – (23k) Over</u>	<u>This overspend reflects unbudgeted additional security costs required for service delivery.</u>
Income	70k 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 &amp; Corporate Resources - Total

## Expenditure / Income Variance Trends 2023/2024

	REVISED ANNUAL BUDGET SLC 23/24 2	PERIOD 2 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
EMPLOYEE COSTS									
APT & C BASIC	27,112	52	under	32	under	9,264	9,151	113	under
APT & C OVERTIME	131	(2)	over	(7)	over	45	58	(13)	over
APT & C SUPERANNUATION	5,381	8	under	52	under	1,776	1,714	62	under
APT & C NIC	2,554	(25)	over	(23)	over	842	866	(24)	over
MANUAL BASIC	15	(3)	over	(6)	over	5	12	(7)	over
MANUAL OVERTIME	0	0		(1)	over	0	1	(1)	over
TRAVEL AND SUBSISTANCE	20	(1)	over	(1)	over	6	10	(4)	over
OTHER EMPLOYEE COSTS	139	(47)	over	36	under	47	1	46	under
PENSION INCREASES	869	(24)	over	(12)	over	296	326	(30)	over
ADDITIONAL PENSION COSTS	0	0		(8)	over	0	12	(12)	over
<b>EMPLOYEE COSTS</b>	<b>36,221</b>	<b>(42)</b>	<b>over</b>	<b>62</b>	<b>under</b>	<b>12,281</b>	<b>12,151</b>	<b>130</b>	<b>under</b>
PROPERTY COSTS									
RATES	42	0		0		0	0	0	
SCOTTISH WATER - METERED CHARGES	3	0		0		0	0	0	
RENT	50	0		0		6	6	0	
SERVICE CHARGE	1	0		0		0	0	0	
PROPERTY INSURANCE	1	0		0		0	0	0	
SECURITY COSTS	128	0		(11)	over	11	11	0	
ELECTRICITY - CONTRACT	22	0		0		1	1	0	
GAS	12	0		0		0	0	0	
FIXTURE & FITTINGS	1,707	0		0		296	296	0	
REFUSE UPLIFT	1	0		0		0	0	0	
OTHER PROPERTY COSTS	2,196	0		0		0	0	0	
<b>PROPERTY COSTS</b>	<b>4,163</b>	<b>0</b>		<b>(11)</b>	<b>over</b>	<b>314</b>	<b>314</b>	<b>0</b>	
SUPPLIES AND SERVICES									
COMPUTER EQUIPMENT PURCHASE	3,793	(7)	over	(24)	over	2,409	2,443	(34)	over
COMPUTER EQUIPMENT MAINTENANCE	2,072	0		(23)	over	2,036	2,058	(22)	over
I.T. EQUIPMENT MAINT - CONTRACT	582	0		(5)	over	96	115	(19)	over
I.T. ELECTRONIC MESSAGING	123	0		0		0	0	0	
EQUIPMENT, APPARATUS AND TOOLS	159	(1)	over	(1)	over	36	37	(1)	over
SUPPLIES FOR CLIENTS	219	0		0		62	62	0	
FURNITURE - OFFICE	1	0		0		0	0	0	
MATERIALS	112	0		0		45	45	0	
MATERIALS, APPARATUS AND EQUIPMENT	0	0		(2)	over	0	2	(2)	over
AUDIO VISUAL	0	0		(1)	over	0	1	(1)	over
PUBLICATIONS, JOURNALS, NEWSPAPERS ETC.	6	0		0		0	0	0	
FOODSTUFFS - GENERAL	26	0		0		3	3	0	
PROTECTIVE CLOTHING & UNIFORMS	4	0		0		1	1	0	
OTHER SUPPLIES AND SERVICES	111	(4)	over	(4)	over	40	45	(5)	over
CATERING - OUTWITH CONTRACT	6	0		0		0	0	0	
OUTSOURCED MAIL	144	0		0		62	67	(5)	over
<b>SUPPLIES AND SERVICES</b>	<b>7,358</b>	<b>(12)</b>	<b>over</b>	<b>(60)</b>	<b>over</b>	<b>4,790</b>	<b>4,879</b>	<b>(89)</b>	<b>over</b>
TRANSPORT AND PLANT									
POOL CAR CHARGES - RENTAL	23	0		0		1	1	0	
POOL CAR CHARGES - FUEL	5	0		0		0	0	0	
FLEET SERVICE CHARGES - VEHICLE MAINTENANCE	1	0		0		0	0	0	
FLEET SERVICE CHARGES - LEASING	5	0		(1)	over	1	2	(1)	over
FLEET SERVICE CHARGES - FUEL	1	0		0		0	0	0	
FLEET SERVICE CHARGES - DRIVERS	36	0		0		0	0	0	
<b>TRANSPORT AND PLANT</b>	<b>71</b>	<b>0</b>		<b>(1)</b>	<b>over</b>	<b>2</b>	<b>3</b>	<b>(1)</b>	<b>over</b>
ADMINISTRATION									
PRINTING AND STATIONERY	535	0		(1)	over	112	113	(1)	over
TELEPHONES	1,587	0		5	under	483	482	1	under
MOBILE PHONES	178	0		(2)	over	60	62	(2)	over
ADVERTISING - RECRUITMENT	18	0		0		10	10	0	
ADVERTISING - OTHER	123	0		0		32	32	0	
POSTAGES/COURIERS	945	0		(1)	over	275	295	(20)	over
SMS MESSAGING	10	0		0		3	1	2	under
MEMBERSHIP FEES/SUBSCRIPTIONS	230	(5)	over	(1)	over	9	10	(1)	over
INSURANCE	140	0		0		0	0	0	
MEDICAL COSTS	135	0		0		128	161	(33)	over
LEGAL EXPENSES	170	(1)	over	(29)	over	35	53	(18)	over
HOSPITALITY / CIVIC RECOGNITION	30	0		0		4	4	0	
PAYPOINT AGENCY FEES	70	0		0		29	32	(3)	over
SECURITY UPLIFT FEES	2	0		0		1	1	0	
OTHER ADMIN COSTS	959	0		0		654	654	0	
MEMBERS ALLOWANCES	1,870	0		0		637	637	0	
CONFERENCES - MEMBERS (incl associated costs)	9	0		0		7	7	0	
CONFERENCES - OFFICIALS (incl associated costs)	11	0		0		2	1	1	under
TRAINING	803	0		(5)	over	296	302	(6)	over
VOLUNTEERS' EXPENSES	0	(1)	over	(2)	over	0	3	(3)	over
INTERNAL SUPPORT SERVICES ALLOCATION	42	0		0		0	0	0	
<b>ADMINISTRATION</b>	<b>7,867</b>	<b>(7)</b>	<b>over</b>	<b>(36)</b>	<b>over</b>	<b>2,777</b>	<b>2,860</b>	<b>(83)</b>	<b>over</b>

Finance & Corporate Resources - Total

Expenditure / Income Variance Trends 2023/2024

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PAYMENT TO OTHER BODIES									
MANAGEMENT AND TECHNOLOGY TRAINING GRANT	84	0		0		2	2	0	
YOUTH EMPLOYMENT TRAINING INITIATIVE	240	0		0		65	65	0	
GRANTS TO VOLUNTARY ORGANISATIONS	678	0		0		332	332	0	
PAYMENTS TO OTHER BODIES	3,242	0		0		2,192	2,192	0	
EXTERNAL AUDIT FEES	516	0		0		127	127	0	
PRIVATE INDIVIDUALS - GENERAL	1	0		0		0	0	0	
<b>PAYMENT TO OTHER BODIES</b>	<b>4,761</b>	<b>0</b>		<b>0</b>		<b>2,718</b>	<b>2,718</b>	<b>0</b>	
PAYMENT TO CONTRACTORS									
PAYMENT TO PRIVATE CONTRACTOR	28	(1)	over	(13)	over	28	54	(26)	over
PAYMENT TO EXTERNAL CONSULTANTS / PROFESSIONAL SERVICES	231	0		0		18	18	0	
<b>PAYMENT TO CONTRACTORS</b>	<b>259</b>	<b>(1)</b>	<b>over</b>	<b>(13)</b>	<b>over</b>	<b>46</b>	<b>72</b>	<b>(26)</b>	<b>over</b>
TRANSFER PAYMENTS									
RENT ALLOWANCE	23,581	0		0		7,692	7,692	0	
RENT REBATES	42,069	0		0		13,258	13,258	0	
<b>TRANSFER PAYMENTS</b>	<b>65,650</b>	<b>0</b>		<b>0</b>		<b>20,950</b>	<b>20,950</b>	<b>0</b>	
FINANCING CHARGES									
LEASING CHARGES - OPERATIONAL	1	0		0		0	0	0	
I.T. EQUIPMENT LEASING-CONTRACT	1,216	0		0		267	268	(1)	over
<b>FINANCING CHARGES</b>	<b>1,217</b>	<b>0</b>		<b>0</b>		<b>267</b>	<b>268</b>	<b>(1)</b>	<b>over</b>
<b>TOTAL EXPENDITURE</b>	<b>127,567</b>	<b>(62)</b>	<b>over</b>	<b>(59)</b>	<b>over</b>	<b>44,145</b>	<b>44,215</b>	<b>(70)</b>	<b>over</b>
INCOME									
STATUTORY ADDITIONS - COST OF COLLECTION	(815)	0		0		0	0	0	
RENT REBATES SUBSIDY	(37,191)	0		0		(11,706)	(11,706)	0	
RENT ALLOWANCE SUBSIDY	(23,067)	0		0		(6,975)	(6,975)	0	
DWP SUBSIDY	(1,170)	0		0		(450)	(462)	12	under
DHP	(283)	0		0		(283)	(283)	0	
CONTRIBUTIONS FROM DEVELOPMENT AGENCIES	(85)	0		0		(85)	(85)	0	
CONTRIBUTIONS FROM OTHER BODIES	(705)	0		0		(110)	(110)	0	
ESF GRANT	(105)	0		0		0	0	0	
SALES - DEPARTMENTS OF THE AUTHORITY	(32)	0		0		0	0	0	
FEES AND CHARGES - GENERAL	(4,215)	1	over rec	1	under	(1,302)	(1,302)	0	
CHARGES TO HEALTH BOARDS	(38)	0		0		(38)	(38)	0	
FEES AND CHARGES - OTHER BODIES	(221)	0		0		(40)	(40)	0	
FEES AND CHARGES - DEPARTMENTS OF THE AUTHORITY	(2,581)	0		0		(946)	(946)	0	
RENTAL INCOME	(2)	0		0		0	0	0	
HOME LOANS REPAYMENTS	0	3	over rec	0		0	0	0	
BIRTH REGISTRATION	(18)	0		0		(6)	(6)	0	
DEATH REGISTRATION	(57)	0		0		(25)	(25)	0	
MARRIAGE STATUTORY FEES	(120)	0		0		(49)	(49)	0	
EXTRACT ISSUE	(105)	0		0		(34)	(34)	0	
MARRIAGES	(54)	0		0		(18)	(18)	0	
CITIZENSHIP CEREMONIES	(10)	0		0		(4)	(4)	0	
OTHER INCOME	(8,462)	58	over rec	58	under	(693)	(751)	58	under
REALLOCATION OF CENTRAL SUPPORT COSTS	(6,623)	0		0		0	0	0	
REALLOCATION OF SUPPORT COSTS	(50)	0		0		0	0	0	
<b>INCOME</b>	<b>(86,009)</b>	<b>62</b>	<b>over rec</b>	<b>59</b>	<b>over rec</b>	<b>(22,764)</b>	<b>(22,834)</b>	<b>70</b>	<b>over rec</b>
<b>NET EXPENDITURE</b>	<b>41,558</b>	<b>0</b>		<b>0</b>		<b>21,381</b>	<b>21,381</b>	<b>0</b>	