

South Lanarkshire Council

Revenue Budget Monitoring Statement

Period Ended 27 January 2023 (No 11)

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

Transfers to Reserves as at 27 January 2023

Position After Transfer to Reserves at 27 January 2023

Annual Budget	Forecast for Year	Annual Forecast Over / Under	Budget Proportion 27/01/23	Actual to Period 11 27/01/23	Variance 27/01/23
£m	£m	£m	£m	£m	£m
2.129	2.141	(0.012) over	2.892	2.848	0.044 under
23.820	23.326	0.494 under	20.286	19.540	0.746 under
0.376	0.376	0.000	0.525	0.528	(0.003) over
5.304	5.340	(0.036) over	7.285	7.291	(0.006) over
3.353	3.504	(0.151) over	2.699	2.786	(0.087) over
4.274	4.747	(0.473) over	4.026	4.370	(0.344) over
8.987	8.809	0.178 under	8.900	9.226	(0.326) over
48.243	48.243	0.000	46.613	46.589	0.024 under
0.000	0.000	0.000	0.000	0.000	0.000
48.243	48.243	0.000	46.613	46.589	0.024 under

Finance and Corporate Resources Variance Analysis 2022/23 (Period 11)

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Employee Costs	243k under	APT&C Basic / Superannuation / NI - 368k under	Finance Services (Transactions) - 559k under	The underspend is due to vacant posts within the Service which are being recruited in line with Service requirements.
			Personnel Services – (141k) over	The overspend is due to the timing of employability and funded projects.
		Overtime - (83k) over	Finance Services (Transactions) - (65k) 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.
Supplies and Services	(57k) over	Computer Equipment Purchase – 44k under	Personnel Services – 38k Under	This underspend reflects the costs of various IT purchases for such items as software for digital signatures, case management and time recording software.
		<u>I.T Equipment Maintenance Contract – (47k) Over</u>	<u>Finance Services (Transactions) – (25k) Over</u> <u>Personnel services (12k) Over</u>	This overspend reflects the timing of spend on the maintenance contract and is offset by the timing underspend in Electronic Messaging.

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Supplies and Services cont.		<u>IT Electronic Messaging – 54k Under</u>	<u>Finance services (Transactions) – 20k under</u> <u>Personnel services – 27k Under</u>	This underspend reflects the timing of payments only and is offset by income recharged.
		Other Supplies and Services – (82k) over	Personnel Services – (72k) over	This is costs associated with one-off purchases in relation to training materials.
Administration Costs	(258k) over	<u>Printing and Stationery – (38k) Over</u>	<u>Administration, Legal, Licensing – (35k) Over</u>	This overspend reflects higher than anticipated spend at this point of the year.
		Postages/Couriers – (36k) Over	Finance Services (Transactions) – (25k) Over	The overspend is due to the volume of transactions within Benefits and Revenues being higher than anticipated.
		<u>Membership Fees/Subscriptions – (50k) Over</u>	<u>Administration, Legal, Licensing – (41k) Over</u>	This overspend reflects higher than anticipated spend at this point of the year.
		Medical Costs – (115k) over	Personnel Services – (96k) over	This overspend is in relation to the level of medical referrals and the resultant costs experienced to date.
		<u>Other Admin Costs – 78k under</u>	<u>Finance services (Transactions) – 76k under</u>	This underspend reflects the timing of spend on the Scottish Child Payment Bridging Payments.

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Administration Costs (cont)		<u>Members Allowances – (73k) over</u> Training – (81k) over	<u>Administration, Legal and Licensing – (73k) over</u> Personnel Services – (75k) over	This overspend reflects the timing of payments only. This overspend is in relation to costs associated with employability projects and is offset by additional income.
Transfer Payments	1,680k under	Rent Allowance – 228k under/ Rent Rebates – 1,452k under	Finance Services (Transactions) – 228k under/ Finance Services (Transactions) – 1,452k 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.
Financing Charges	(68k) Over	<u>I.T. Equipment Leasing – Contract – (69k) over</u>	<u>Personnel Services – (36k) over</u> <u>Administration, Legal and Licensing – (33k) over.</u>	This overspend reflects the costs of leasing IT Equipment and is contained within overall budgets.
Income	(1.561m) under recovered.	<u>Statutory Additions – Cost of Collection – 163k Over Recovered</u> Rent Rebates Subsidy (1,499k) under recovered/ Rent Allowance Subsidy (133k) Under recovered.	<u>Finance Services (Transactions) - 163k Over recovered.</u> Finance services (Transactions) (1,499k) under 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. This under-recovery of Income offsets the demand led spend on Rent Allowance

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Income (cont)			Finance services (transactions) (133k) under recovered.	and Rent Rebates in Transfer Payments.
		National Checking Service (55k) Under recovered.	Administration, Legal and Licensing (55k) Under recovered.	The under recovery is due to this service no longer being provided.
		<u>Contributions from Development Agencies – 57k over recovered.</u>	<u>Personnel Services – 57k Over recovered.</u>	This over recovery reflects greater than anticipated contributions for Modern Apprentice Programmes.
		Fees and Charges – Departments of the Authority – (72k) Under Recovered	Communications and Strategy – (39k) Under Recovered	The under recovery reflects lower than anticipated income from recharges to other Resources, offset by a reduction in expenditure.
			<u>Personnel Services – (33k) Under Recovered</u>	The under-recovery reflects the timing of activity, and the recharges processed to date.

* The underlined variances represent new variances since the last report

Finance & Corporate Resources - Total	REVISED ANNUAL BUDGET SLC 22/23 2	PERIOD 7 VARIANCE AMOUNT	Over/ Under	PERIOD 8 VARIANCE AMOUNT	Over/ Under	PERIOD 10 VARIANCE AMOUNT	Over/ Under	PERIOD 11 ESTIMATE TO DATE	PERIOD 11 ACTUAL TO DATE	PERIOD 11 VARIANCE AMOUNT	Over/ Under
Expenditure / Income Variance Trends 2022/2023											
EMPLOYEE COSTS											
APT & C BASIC	29,049	243	under	235	under	386	under	23,237	22,894	343	under
APT & C OVERTIME	171	(93)	over	(94)	over	(76)	over	129	212	(83)	over
APT & C SUPERANNUATION	5,525	56	under	63	under	52	under	4,440	4,330	110	under
APT & C NIC	2,753	(11)	over	(19)	over	(103)	over	2,250	2,335	(85)	over
MANUAL BASIC	15	2	under	1	under	(9)	over	12	32	(20)	over
TRAVEL AND SUBSISTANCE	29	5	under	5	under	2	under	24	20	4	under
OTHER EMPLOYEE COSTS	61	8	under	(1)	over	61	under	19	4	15	under
PENSION INCREASES	869	(6)	over	(8)	over	(45)	over	747	766	(19)	over
ADDITIONAL PENSION COSTS	0	(8)	over	(12)	over	(17)	over	0	22	(22)	over
EMPLOYEE COSTS	38,472	196	under	170	under	251	under	30,858	30,615	243	under
PROPERTY COSTS											
RATES	42	3	under	21	under	0		21	8	13	under
SCOTTISH WATER - METERED CHARGES	3	4	under	3	under	3	under	2	(1)	3	under
RENT	50	11	under	12	under	(2)	over	35	41	(6)	over
SERVICE CHARGE	1	(7)	over	(7)	over	(7)	over	1	15	(14)	over
PROPERTY INSURANCE	1	0		1	under	1	under	1	1	0	
SECURITY COSTS	129	9	under	9	under	15	under	82	73	9	under
REPAIRS & MAINTENANCE - INTERNAL CONTRATOR	0	(1)	over	(1)	over	(1)	over	0	1	(1)	over
REPAIRS & MAINTENANCE - EXTERNAL CONTRATOR	0	0		0		(2)	over	0	3	(3)	over
ELECTRICITY - CONTRACT	22	18	under	22	under	26	under	20	(10)	30	under
GAS	12	6	under	7	under	8	under	9	0	9	under
FIXTURE & FITTINGS	1,557	0		0		0		1,557	1,557	0	
HEALTH & HYGIENE MATERIALS	0	(1)	over	(1)	over	(1)	over	0	1	(1)	over
REFUSE UPLIFT	1	0		1	under	1	under	1	0	1	under
REMOVAL & STORAGE COSTS	0	(1)	over	(2)	over	(2)	over	0	2	(2)	over
OTHER PROPERTY COSTS	13	(1)	over	(3)	over	(2)	over	13	3	10	under
PROPERTY COSTS	1,831	40	under	62	under	37	under	1,742	1,694	48	under

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Expenditure / Income Variance Trends 2022/2023											
SUPPLIES AND SERVICES											
COMPUTER EQUIPMENT PURCHASE	3,834	(24)	over	(37)	over	(36)	over	3,065	3,021	44	under
COMPUTER EQUIPMENT MAINTENANCE	2,073	0		3	under	25	under	1,800	1,800	0	
I.T. EQUIPMENT MAINT - CONTRACT	589	(7)	over	(9)	over	(20)	over	341	388	(47)	over
I.T. ELECTRONIC MESSAGING	128	1	under	13	under	7	under	55	1	54	under
EQUIPMENT, APPARATUS AND TOOLS	159	3	under	0		1	under	91	91	0	
SMALL TOOLS	0	0		0		0		0	5	(5)	over
ADAPTATIONS FOR CLIENTS	0	0		(1)	over	(1)	over	0	1	(1)	over
SUPPLIES FOR CLIENTS	219	1	under	0		0		143	143	0	
FURNITURE - OFFICE	1	(3)	over	(5)	over	(5)	over	0	5	(5)	over
MATERIALS	112	(2)	over	(4)	over	1	under	86	88	(2)	over
MATERIALS, APPARATUS AND EQUIPMENT	0	(1)	over	(1)	over	(1)	over	0	1	(1)	over
PUBLICATIONS, JOURNALS, NEWSPAPERS ETC.	7	1	under	3	under	2	under	6	2	4	under
FOODSTUFFS - GENERAL	25	(7)	over	2	under	(1)	over	7	8	(1)	over
PROTECTIVE CLOTHING & UNIFORMS	4	1	under	1	under	0		4	1	3	under
OTHER SUPPLIES AND SERVICES	5,052	(16)	over	31	under	(36)	over	4,960	5,042	(82)	over
CATERING - OUTWITH CONTRACT	6	0		(1)	over	(3)	over	5	8	(3)	over
OUTSOURCED MAIL	144	(7)	over	(10)	over	(8)	over	95	108	(13)	over
FREE SCHOOL MEALS - COVID 19	0	0		0		(2)	over	0	2	(2)	over
SUPPLIES AND SERVICES	12,353	(60)	over	(15)	over	(77)	over	10,658	10,715	(57)	over
TRANSPORT AND PLANT											
PURCHASE OF VEHICLES	0	0		0		(4)	over	0	0	0	
POOL CAR CHARGES - RENTAL	25	0		2	under	6	under	15	9	6	under
POOL CAR CHARGES - FUEL	5	3	under	3	under	2	under	2	0	2	under
FLEET SERVICE CHARGES - VEHICLE MAINTENANCE	1	(1)	over	(1)	over	0		1	1	0	
FLEET SERVICE CHARGES - LEASING	5	1	under	1	under	0		4	1	3	under
FLEET SERVICE CHARGES - FUEL	1	0		0		1	under	1	0	1	under
FLEET SERVICE CHARGES - DRIVERS	36	0		0		(3)	over	36	39	(3)	over
PUPIL TRANSPORT-SPECIAL EDUCATIONAL NEEDS	0	0		0		(1)	over	0	1	(1)	over
TRANSPORT AND PLANT	73	3	under	5	under	1	under	59	51	8	under

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Expenditure / Income Variance Trends 2022/2023											
ADMINISTRATION											
PRINTING AND STATIONERY	536	6	under	5	under	(22)	over	242	280	(38)	over
TELEPHONES	1,569	16	under	(1)	over	2	under	1,054	1,045	9	under
MOBILE PHONES	179	1	under	4	under	10	under	133	116	17	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)	over	1	under	2	under	94	89	5	under
POSTAGES/COURIERS	945	(32)	over	(39)	over	(28)	over	554	590	(36)	over
SMS MESSAGING	10	(4)	over	(4)	over	1	under	8	7	1	under
MEMBERSHIP FEES/SUBSCRIPTIONS	220	(8)	over	(10)	over	0		169	219	(50)	over
INSURANCE	140	0		(2)	over	0		140	140	0	
MEDICAL COSTS	215	1	under	2	under	(63)	over	184	299	(115)	over
LEGAL EXPENSES	171	(4)	over	9	under	(4)	over	116	83	33	under
HOSPITALITY / CIVIC RECOGNITION	30	(1)	over	0		(21)	over	23	23	0	
PAYPOINT AGENCY FEES	70	(5)	over	5	under	3	under	62	63	(1)	over
SECURITY UPLIFT FEES	2	0		1	under	0		1	1	0	
OTHER ADMIN COSTS	2,236	2	under	(1)	over	(25)	over	2,220	2,142	78	under
MEMBERS ALLOWANCES	1,788	0		0		0		1,393	1,466	(73)	over
CONFERENCES - MEMBERS (incl associated costs)	9	0		0		(2)	over	7	5	2	under
CONFERENCES - OFFICIALS (incl associated costs)	11	4	under	5	under	2	under	8	2	6	under
TRAINING	806	(24)	over	(36)	over	(59)	over	536	617	(81)	over
VOLUNTEERS' EXPENSES	0	(2)	over	(3)	over	(4)	over	0	4	(4)	over
INTERNAL SUPPORT SERVICES ALLOCATION	42	0		0		0		0	0	0	
ADMINISTRATION	9,131	(62)	over	(75)	over	(219)	over	6,972	7,230	(258)	over
PAYMENT TO OTHER BODIES											
MANAGEMENT AND TECHNOLOGY TRAINING GRANT	84	0		(2)	over	0		70	70	0	
YOUTH EMPLOYMENT TRAINING INITIATIVE	240	0		0		0		101	101	0	
GRANTS TO VOLUNTARY ORGANISATIONS	678	0		0		0		553	553	0	
PAYMENTS TO OTHER BODIES	8,696	1	under	(17)	over	(68)	over	5,104	5,110	(6)	over
EXTERNAL AUDIT FEES	516	0		0		(6)	over	353	359	(6)	over
PRIVATE INDIVIDUALS - GENERAL	1	(1)	over	(1)	over	(2)	over	0	2	(2)	over
PAYMENT TO OTHER BODIES	10,215	0		(20)	over	(76)	over	6,181	6,195	(14)	over
PAYMENT TO CONTRACTORS											
PAYMENT TO PRIVATE CONTRACTOR	28	12	under	12	under	(3)	over	0	3	(3)	over
PAYMENT TO EXTERNAL CONSULTANTS / PROFESSIONAL SERVICES	231	1	under	1	under	8	under	230	224	6	under
PAYMENT TO CONTRACTORS	259	13	under	13	under	5	under	230	227	3	under

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Expenditure / Income Variance Trends 2022/2023											
TRANSFER PAYMENTS											
RENT ALLOWANCE	23,581	0		0		207	under	19,294	19,066	228	under
RENT REBATES	41,606	0		0		1,320	under	31,279	29,827	1,452	under
TRANSFER PAYMENTS	65,187	0		0		1,527	under	50,573	48,893	1,680	under
FINANCING CHARGES											
LEASING CHARGES - OPERATIONAL	1	0		0		1	under	1	0	1	under
I.T. EQUIPMENT LEASING-CONTRACT	1,229	(44)	over	(36)	over	(15)	over	1,051	1,120	(69)	over
FINANCING CHARGES	1,230	(44)	over	(36)	over	(14)	over	1,052	1,120	(68)	over
TOTAL EXPENDITURE	138,751	86	under	104	under	1,435	under	108,325	106,740	1,585	under
INCOME											
NON RELEVANT GOVERNMENT GRANT	(850)	0		0		0		(828)	(828)	0	
STATUTORY ADDITIONS - COST OF COLLECTION	(815)	0		0		155	over rec	(634)	(797)	163	over rec
RENT REBATES SUBSIDY	(37,191)	0		0		(1,353)	under rec	(30,448)	(28,949)	(1,499)	under rec
RENT ALLOWANCE SUBSIDY	(23,067)	0		0		(110)	under rec	(18,471)	(18,338)	(133)	under rec
DWP SUBSIDY	(1,170)	0		0		9	over rec	(985)	(991)	6	over rec
CONTRIBUTIONS FROM DEVELOPMENT AGENCIES	(85)	0		10	over rec	48	over rec	(85)	(142)	57	over rec
CONTRIBUTIONS FROM OTHER BODIES	(3,801)	(3)	under rec	(7)	under rec	0		(1,365)	(1,364)	(1)	under rec
ESF GRANT	(739)	17	over rec	21	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	(4,393)	(4)	under rec	(44)	under rec	(28)	under rec	(2,589)	(2,585)	(4)	under rec
CHARGES TO HEALTH BOARDS	(38)	0		0		0		0	0	0	
FEES AND CHARGES - OTHER BODIES	(221)	(10)	under rec	5	over rec	(2)	under rec	(171)	(177)	6	over rec
FEES AND CHARGES - DEPARTMENTS OF THE AUTHORITY	(2,612)	(1)	under rec	(35)	under rec	(32)	under rec	(1,716)	(1,644)	(72)	under rec
RENTAL INCOME	(2)	(1)	under rec	(1)	under rec	0		(1)	0	(1)	under rec
BIRTH REGISTRATION	(35)	(5)	under rec	(9)	under rec	(9)	under rec	(27)	(17)	(10)	under rec
DEATH REGISTRATION	(71)	(3)	under rec	(9)	under rec	(4)	under rec	(55)	(53)	(2)	under rec
MARRIAGE STATUTORY FEES	(98)	0		12	over rec	0		(98)	(103)	5	over rec
EXTRACT ISSUE	(96)	7	over rec	4	over rec	0		(78)	(78)	0	
MARRIAGES	(78)	(12)	under rec	(15)	under rec	(23)	under rec	(60)	(35)	(25)	under rec
CITIZENSHIP CEREMONIES	(10)	0		1	over rec	0		(8)	(8)	0	
CIVIL PARTNERSHIPS	0	0		0		0		0	(1)	1	over rec
NATIONAL CHECKING SERVICE	(71)	(71)	under rec	(38)	under rec	(49)	under rec	(55)	0	(55)	under rec
OTHER INCOME	(8,360)	0		18	over rec	(53)	under rec	(4,038)	(4,021)	(17)	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	
INCOME	(90,508)	(86)	under rec	(87)	under rec	(1,431)	under rec	(61,712)	(60,151)	(1,561)	under rec
NET EXPENDITURE	48,243	0		17	under	4	under	46,613	46,589	24	under