

Appendix C

South Lanarkshire Council

Revenue Budget Monitoring Statement

Period Ended 15 July 2022 (No.4)

Finance and Corporate Resources

Service Departments :-

	Annual Budget	Forecast for Year	Annual Forecast Variance	Budget Proportion to 15/07/22	Actual to Period 4 to 15/07/22	Variance to 15/07/22
	£m	£m	£m	£m	£m	£m
Finance Services - Strategy	2.023	2.023	0.000	0.970	0.972	(0.002) over
Finance Services - Transactions	18.676	18.676	0.000	6.928	6.857	0.071 under
Audit and Compliance Services	0.355	0.355	0.000	0.157	0.157	0.000
Information Technology Services	5.095	5.095	0.000	4.516	4.638	(0.122) over
Communications and Strategy Services	3.043	3.043	0.000	0.753	0.772	(0.019) over
Administration and Licensing Services	4.113	4.113	0.000	1.678	1.726	(0.048) over
Personnel Services	8.345	8.345	0.000	2.524	2.404	0.120 under
Total Finance and Corporate Resources	41.650	41.650	0.000	17.526	17.526	0.000

Finance and Corporate Resources Variance Analysis 2022/23 (Period 4)

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Employee Costs	216k under	APT&C Basic / Superannuation / NI - 267k under Overtime - (47k) over	Finance Services (Transactions) - 137k under Personnel Services - 153k under Finance Services (Transactions) - (39k) 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.
Supplies and Services	(142k) over	Computer Equipment Maintenance - (124k) over	IT Services - (133k) 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	(85k) over	Postages/Couriers - (23k) over	Finance Services (Transactions) - (17k) 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 - (16k) over	Personnel Services - (18k) over	This overspend is due to higher than anticipated staff medicals, offset by additional income from recharges.

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 ESTIMATE TO DATE	PERIOD 4 ACTUAL TO DATE	PERIOD 4 VARIANCE AMOUNT	Over/ Under
Expenditure / Income Variance Trends 2022/2023									
EMPLOYEE COSTS									
APT & C BASIC	26,764	26	under	55	under	6,987	6,795	192	under
APT & C OVERTIME	75	(18)	over	(30)	over	19	66	(47)	over
APT & C SUPERANNUATION	5,287	37	under	74	under	1,362	1,308	54	under
APT & C NIC	2,851	15	under	43	under	729	706	23	under
MANUAL BASIC	15	(2)	over	0		4	6	(2)	over
MANUAL SUPERANNUATION	0	(1)	over	0		0	0	0	
TRAVEL AND SUBSISTANCE	34	2	under	4	under	9	4	5	under
OTHER EMPLOYEE COSTS	422	(3)	over	55	under	64	65	(1)	over
PENSION INCREASES	833	(12)	over	(6)	over	224	232	(8)	over
ADDITIONAL PENSION COSTS	0	1	under	0		0	0	0	
EMPLOYEE COSTS	36,281	45	under	195	under	9,398	9,182	216	under
PROPERTY COSTS									
RATES	109	0		0		0	0	0	
SCOTTISH WATER - METERED CHARGES	9	1	under	2	under	2	(1)	3	under
RENT	50	2	under	6	under	9	3	6	under
SERVICE CHARGE	1	0		1	under	0	0	0	
PROPERTY INSURANCE	1	0		1	under	0	0	0	
SECURITY COSTS	104	7	under	1	under	0	0	0	
REPAIRS & MAINTENANCE - INTERNAL CONTRATOR	0	0		(1)	over	0	1	(1)	over
REPAIRS & MAINTENANCE - EXTERNAL CONTRATOR	2	(1)	over	(1)	over	0	1	(1)	over
ELECTRICITY - CONTRACT	440	7	under	2	under	3	3	0	
GAS	14	1	under	2	under	0	0	0	
FIXTURE & FITTINGS	1,707	0		0		182	182	0	
JANITOR SERVICE	0	(1)	over	(1)	over	0	1	(1)	over
HEALTH & HYGIENE MATERIALS	40	0		6	under	0	0	0	
REFUSE UPLIFT	2	0		0		0	0	0	
REMOVAL & STORAGE COSTS	0	(1)	over	(1)	over	0	1	(1)	over
OTHER PROPERTY COSTS	16	0		1	under	2	2	0	
PROPERTY COSTS	2,495	15	under	18	under	198	193	5	under

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Expenditure / Income Variance Trends 2022/2023									
SUPPLIES AND SERVICES									
COMPUTER EQUIPMENT PURCHASE	2,468	(1)	over	(10)	over	720	736	(16)	over
COMPUTER EQUIPMENT MAINTENANCE	3,061	4	under	5	under	2,148	2,272	(124)	over
I.T. EQUIPMENT MAINT - CONTRACT	653	6	under	16	under	223	220	3	under
I.T. ELECTRONIC MESSAGING	138	6	under	6	under	5	1	4	under
EQUIPMENT, APPARATUS AND TOOLS	192	1	under	24	under	48	26	22	under
SUPPLIES FOR CLIENTS	227	(1)	over	17	under	53	35	18	under
FURNITURE - OFFICE	0	(1)	over	(2)	over	0	2	(2)	over
MATERIALS	78	0		(12)	over	18	38	(20)	over
PUBLICATIONS, JOURNALS, NEWSPAPERS ETC.	7	0		0		1	1	0	
FOODSTUFFS - GENERAL	11	6	under	2	under	1	7	(6)	over
PROTECTIVE CLOTHING & UNIFORMS	5	0		1	under	0	1	(1)	over
OTHER SUPPLIES AND SERVICES	3,153	0		3	under	1,323	1,336	(13)	over
CATERING - OUTWITH CONTRACT	6	0		1	under	1	0	1	under
OUTSOURCED MAIL	134	0		(5)	over	31	39	(8)	over
SUPPLIES AND SERVICES	10,133	20	under	46	under	4,572	4,714	(142)	over
TRANSPORT AND PLANT									
POOL CAR CHARGES - RENTAL	25	1	under	3	under	4	0	4	under
POOL CAR CHARGES - FUEL	6	0		0		0	0	0	
FLEET SERVICE CHARGES - VEHICLE MAINTENANCE	1	0		0		0	0	0	
FLEET SERVICE CHARGES - LEASING	5	0		0		1	1	0	
FLEET SERVICE CHARGES - FUEL	1	0		0		0	0	0	
FLEET SERVICE CHARGES - DRIVERS	36	1	under	5	under	0	0	0	
TRANSPORT AND PLANT	74	2	under	8	under	5	1	4	under

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Expenditure / Income Variance Trends 2022/2023									
ADMINISTRATION									
PRINTING AND STATIONERY	579	1	under	(5)	over	22	29	(7)	over
TELEPHONES	1,797	(1)	over	4	under	447	445	2	under
MOBILE PHONES	395	0		2	under	40	40	0	
ADVERTISING - RECRUITMENT	28	0		(11)	over	28	32	(4)	over
ADVERTISING - OF COUNCIL SERVICE AVAILABILITY	1	0		0		0	0	0	
ADVERTISING - OTHER	138	0		(1)	over	32	36	(4)	over
POSTAGES/COURIERS	872	(11)	over	(33)	over	222	245	(23)	over
SMS MESSAGING	2	0		0		0	4	(4)	over
MEMBERSHIP FEES/SUBSCRIPTIONS	214	(4)	over	(8)	over	185	191	(6)	over
INSURANCE	139	0		0		0	0	0	
MEDICAL COSTS	221	1	under	(44)	over	48	64	(16)	over
LEGAL EXPENSES	219	(4)	over	(3)	over	15	25	(10)	over
HOSPITALITY / CIVIC RECOGNITION	30	(1)	over	1	under	6	7	(1)	over
PAYPOINT AGENCY FEES	90	(1)	over	0		18	20	(2)	over
SECURITY UPLIFT FEES	6	0		0		0	0	0	
OTHER ADMIN COSTS	(369)	(36)	over	(120)	over	211	217	(6)	over
MEMBERS ALLOWANCES	1,788	11	under	2	under	478	481	(3)	over
CONFERENCES - MEMBERS (incl associated costs)	9	1	under	1	under	0	2	(2)	over
CONFERENCES - OFFICIALS (incl associated costs)	13	0		1	under	1	0	1	under
TRAINING	767	0		1	under	187	185	2	under
VOLUNTEERS' EXPENSES	0	0		(1)	over	0	2	(2)	over
INTERNAL SUPPORT SERVICES ALLOCATION	42	0		0		0	0	0	
ADMINISTRATION	6,981	(44)	over	(214)	over	1,940	2,025	(85)	over
PAYMENT TO OTHER BODIES									
GRANTS TO VOLUNTARY ORGANISATIONS	678	0		0		343	343	0	
PAYMENTS TO OTHER BODIES	6,575	(5)	over	(3)	over	1,367	1,370	(3)	over
EXTERNAL AUDIT FEES	516	0		0		177	177	0	
PRIVATE INDIVIDUALS - GENERAL	1	1	under	1	under	0	0	0	
PAYMENT TO OTHER BODIES	7,770	(4)	over	(2)	over	1,887	1,890	(3)	over
PAYMENT TO CONTRACTORS									
PAYMENT TO PRIVATE CONTRACTOR	40	0		0		15	15	0	
PAYMENT TO EXTERNAL CONSULTANTS / PROFESSIONAL SERVICES	231	0		0		13	13	0	
PAYMENT TO CONTRACTORS	271	0		0		28	28	0	

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Expenditure / Income Variance Trends 2022/2023									
TRANSFER PAYMENTS									
RENT ALLOWANCE	27,581	0		0		5,780	5,780	0	
RENT REBATES	41,526	0		0		9,918	9,918	0	
TRANSFER PAYMENTS	69,107	0		0		15,698	15,698	0	
FINANCING CHARGES									
LEASING CHARGES - OPERATIONAL	1	0		0		0	0	0	
I.T. EQUIPMENT LEASING-CONTRACT	1,079	2	under	5	under	375	374	1	under
FINANCING CHARGES	1,080	2	under	5	under	375	374	1	under
TOTAL EXPENDITURE	134,192	36	under	56	under	34,101	34,105	(4)	over
INCOME									
STATUTORY ADDITIONS - COST OF COLLECTION	(740)	0		0		0	0	0	
RENT REBATES SUBSIDY	(37,091)	0		0		(8,704)	(8,704)	0	
RENT ALLOWANCE SUBSIDY	(27,067)	0		0		(5,552)	(5,552)	0	
DWP SUBSIDY	(1,138)	0		0		(270)	(270)	0	
CONTRIBUTIONS FROM DEVELOPMENT AGENCIES	(85)	8	under	(13)	over	(34)	(34)	0	
CONTRIBUTIONS FROM OTHER BODIES	(3,121)	3	under	0		(51)	(63)	12	under
ESF GRANT	(674)	0		16	under	0	(23)	23	under
SALES - GENERAL	0	(7)	over	(4)	over	0	0	0	
SALES - DEPARTMENTS OF THE AUTHORITY	(32)	0		0		0	0	0	
FEES AND CHARGES - GENERAL	(4,402)	(9)	over	(1)	over	(727)	(731)	4	under
CHARGES TO HEALTH BOARDS	(38)	0		0		0	0	0	
FEES AND CHARGES - OTHER BODIES	(246)	0		(9)	over	(94)	(92)	(2)	over
FEES AND CHARGES - DEPARTMENTS OF THE AUTHORITY	(2,899)	0		(13)	over	(537)	(499)	(38)	over
RENTAL INCOME	(2)	0		11	under	0	(11)	11	under
BIRTH REGISTRATION	(35)	0		(1)	over	(8)	(6)	(2)	over
DEATH REGISTRATION	(71)	0		2	under	(16)	(17)	1	under
MARRIAGE STATUTORY FEES	(98)	0		12	under	(23)	(40)	17	under
EXTRACT ISSUE	(96)	0		6	under	(22)	(29)	7	under
MARRIAGES	(78)	(1)	over	(3)	over	(18)	(13)	(5)	over
CITIZENSHIP CEREMONIES	(10)	1	under	2	under	(2)	(4)	2	under
NATIONAL CHECKING SERVICE	(71)	0		(11)	over	(16)	0	(16)	over
OTHER INCOME	(7,875)	(14)	over	(4)	over	(500)	(490)	(10)	over
REALLOCATION OF CENTRAL SUPPORT COSTS	(6,598)	0		0		0	0	0	
REALLOCATION OF SUPPORT COSTS	(75)	0		0		0	0	0	
INCOME	(92,542)	(19)	under rec	(10)	under rec	(16,574)	(16,578)	4	over rec
NET EXPENDITURE	41,650	17	under	46	under	17,527	17,527	0	