

**South Lanarkshire Council**

**Revenue Budget Monitoring Statement**

**Period Ended 28 December 2023 (No 10)**

**Finance and Corporate Resources**

**Committee**

**Service Departments :-**

	Annual Budget	Forecast for Year	Annual Forecast Over/ Under	Budget Proportion 28/12/23	Actual to Period 10 28/12/23	Variance 28/12/23
	£m	£m	£m	£m	£m	£m
Finance Services - Strategy	2.306	2.272	0.034	2.670	2.619	0.051 under
Finance Services - Transactions	19.450	19.631	(0.181)	15.080	15.165	(0.085) over
Audit and Compliance Services	0.411	0.417	(0.006)	0.446	0.467	(0.021) over
Information Technology Services	5.542	5.542	0.000	8.390	8.455	(0.065) over
Communications and Strategy Services	2.966	2.966	0.000	2.428	2.428	0.000
Administration and Licensing Services	4.510	4.730	(0.220)	3.878	4.004	(0.126) over
Personnel Services	8.919	8.762	0.157	8.304	8.237	0.067 under
<b>Total Finance and Corporate Resources</b>	<b>44.104</b>	<b>44.320</b>	<b>(0.216)</b>	<b>41.196</b>	<b>41.375</b>	<b>(0.179) over</b>

### Finance and Corporate Resources Variance Analysis 2023/24 (Period 10)

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Employee Costs	1,041k under	APT&C Basic / Superannuation / NI – 1,101k under	<p>Finance Services (Transactions) - 226k under</p> <p>Administration, Legal and Licensing – (129k) over</p> <p>Finance Services (Strategy) – 142k under</p> <p><u>Communications and Strategy Services – 55k under</u></p> <p><u>Personnel Services – 765k under</u></p>	<p>The underspend is due to vacant posts within the Service which are being recruited in line with Service requirements.</p> <p>This overspend relates to lower than anticipated staff turnover.</p> <p>The underspend is due to vacant posts within the Service which are being recruited in line with Service requirements.</p> <p><u>The underspend is due to vacant posts within the Service.</u></p> <p><u>The underspend reflects savings made in advance of the next financial year and the level of turnover within the Service to date, with recruitment being considered in line with service requirements.</u></p>

Subjective Head	Variance	Subjective line	Service / amount	Explanation
<u>Property Costs</u>	<u>(146k) over</u>	<u>Fixture &amp; Fittings – (140k) over</u>	<u>Finance Services (Transactions) – (140k) over</u>	<u>The overspend reflects greater than budgeted spend on Non-Domestic Rates Empty Property Relief</u>
Supplies and Services	(259k) over	<u>Computer Equipment Purchase - (109k) over</u>	<u>IT Services – (92k) over</u>	<u>The overspend reflects the increased costs of IT services, which is offset by an over-recovery of income via recharge to Resources</u>
		Computer Equipment Maintenance – (75k) over	IT Services – (75k) over	This overspend reflects the timing of expenditure, an element of which will be prepaid at the end of the year.
		IT Equipment Maintenance Contract – (35k) over	Administration, Legal, and Licensing – (18k) over	The overspend reflects the costs of computer equipment required for service delivery.
Administration Costs	(331k) over	Postages & Couriers – (65k) over	Finance Services (Transactions) – (46k) over.	The overspend reflects additional postage costs required for service delivery.
		<u>Medical Costs – (174k) over</u>	<u>Personnel Services – (173k) over</u>	<u>The overspend in reflects the level of medical expenses incurred to date, which is</u>

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Administration Costs (cont.)		Training – (36k) over	Finance Services (Transactions) – (14k) over	<p><u>offset by an over-recovery of income via recharges to Resources.</u></p> <p>The overspend relates to training of Procurement Graduates and is offset by the underspend within employee costs.</p>
Payments to Other Bodies.	(701k) Over	<p>External Audit Fees – (70k) over</p> <p><u>Grants to Voluntary Organisations – 53k under</u></p> <p><u>Payments to Other Bodies – (675k) over</u></p>	<p>Finance Services (Strategy) – (70k) over</p> <p><u>Administration, Legal, and Licensing – 53k under</u></p> <p><u>Personnel Services – (612k) over</u></p>	<p>The overspend reflects the uplift in external audit fees.</p> <p><u>The underspend relates to less than budgeted spend on Admin Grants.</u></p> <p><u>The overspend relates to spend on Employability projects. This overspend is being managed within the overall Service position and is not recurring beyond 2023/2024.</u></p>

Subjective Head	Variance	Subjective line	Service / amount	Explanation
<u>Transfer Payments</u>	<u>1,947k under</u>	<u>Rent Allowance – 409k under</u>  <u>Rent Rebates – 1,538k under</u>	<u>Finance Services (Transactions) 409k under</u>  <u>Finance Services (Transactions) 1,538k under</u>	<u>The underspend in these lines reflects the demand-led spend on Rent Allowance and Rent Rebates and is offset by an under-recovery of Income (below).</u>
Income	(1,694k) under recovered	<u>Rent Rebates Subsidy (1,496k) under recovered</u>  <u>Rent Allowance Subsidy (353k) under recovered</u>  <u>Fees and Charges General – 135k over recovered.</u>	<u>Finance Services (Transactions) (1,496k) under recovered</u>  <u>Finance Services (Transactions) (353k) under recovered</u>  <u>Personnel Services – 148k over recovered.</u>	<u>The under recovery in these lines is offset by the demand-led underspend in Transfer Payments (above).</u>   <u>This over recovery reflects a higher than anticipated recharge of medical costs.</u>

\* The underlined variances represent new variances since the last report.

Finance & Corporate Resources - Total	REVISED ANNUAL BUDGET SLC 23/24 2	PERIOD 6 VARIANCE AMOUNT	Over/ Under	PERIOD 7 VARIANCE AMOUNT	Over/ Under	PERIOD 9 VARIANCE AMOUNT	Over/ Under	PERIOD 10 ESTIMATE TO DATE	PERIOD 10 ACTUAL TO DATE	PERIOD 10 VARIANCE AMOUNT	Over/ Under
Expenditure / Income Variance Trends 2023/2024											
EMPLOYEE COSTS											
APT & C BASIC	28,403	128	under	280	under	65	under	20,519	20,465	54	under
APT & C OVERTIME	139	(14)	over	(16)	over	(29)	over	102	131	(29)	over
APT & C SUPERANNUATION	6,286	151	under	163	under	367	under	4,555	3,893	662	under
APT & C NIC	3,318	50	under	30	under	231	under	2,405	2,020	385	under
MANUAL BASIC	0	(14)	over	(1)	over	(24)	over	0	31	(31)	over
MANUAL OVERTIME	0	(1)	over	(1)	over	(1)	over	0	1	(1)	over
TRAVEL AND SUBSISTANCE	13	(6)	over	(3)	over	(6)	over	7	15	(8)	over
OTHER EMPLOYEE COSTS	561	(1)	over	(1)	over	(1)	over	561	409	152	under
PENSION INCREASES	847	(53)	over	(72)	over	(98)	over	618	739	(121)	over
ADDITIONAL PENSION COSTS	0	(22)	over	(22)	over	(22)	over	0	22	(22)	over
<b>EMPLOYEE COSTS</b>	<b>39,567</b>	<b>218</b>	<b>under</b>	<b>357</b>	<b>under</b>	<b>482</b>	<b>under</b>	<b>28,767</b>	<b>27,726</b>	<b>1,041</b>	<b>under</b>
PROPERTY COSTS											
RATES	42	0		0		0		30	16	14	under
SCOTTISH WATER - METERED CHARGES	0	0		0		(1)	over	0	1	(1)	over
RENT	21	0		(4)	over	(5)	over	15	21	(6)	over
SERVICE CHARGE	1	0		(3)	over	(3)	over	1	4	(3)	over
PROPERTY INSURANCE	1	0		0		0		0	0	0	
SECURITY COSTS	128	(7)	over	0		0		86	95	(9)	over
ELECTRICITY - CONTRACT	14	0		5	under	0		2	2	0	
GAS	1	0		0		0		0	0	0	
FIXTURE & FITTINGS	1,852	0		0		0		2,844	2,984	(140)	over
OTHER PROPERTY COSTS	2,196	0		2	under	0		4	5	(1)	over
<b>PROPERTY COSTS</b>	<b>4,256</b>	<b>(7)</b>	<b>over</b>	<b>0</b>		<b>(9)</b>	<b>over</b>	<b>2,982</b>	<b>3,128</b>	<b>(146)</b>	<b>over</b>
SUPPLIES AND SERVICES											
COMPUTER EQUIPMENT PURCHASE	3,768	(133)	over	(11)	over	(16)	over	3,505	3,614	(109)	over
COMPUTER EQUIPMENT MAINTENANCE	2,069	(24)	over	(241)	over	(288)	over	2,039	2,114	(75)	over
I.T. EQUIPMENT MAINT - CONTRACT	583	(16)	over	(20)	over	(22)	over	227	262	(35)	over
I.T. ELECTRONIC MESSAGING	126	3	under	2	under	0		4	0	4	under
EQUIPMENT, APPARATUS AND TOOLS	159	0		(1)	over	(3)	over	111	98	13	under
SUPPLIES FOR CLIENTS	219	0		0		0		154	153	1	under
FURNITURE - OFFICE	21	0		(9)	over	0		14	9	5	under
FURNITURE - GENERAL	0	0		(1)	over	(1)	over	0	1	(1)	over
MATERIALS	112	0		0		(1)	over	79	79	0	
MATERIALS, APPARATUS AND EQUIPMENT	0	(2)	over	(2)	over	(2)	over	0	2	(2)	over
AUDIO VISUAL	0	(1)	over	(1)	over	(1)	over	0	1	(1)	over
PUBLICATIONS, JOURNALS, NEWSPAPERS ETC.	6	0		0		0		1	0	1	under
FOODSTUFFS - GENERAL	26	(1)	over	(1)	over	(1)	over	12	11	1	under
PROTECTIVE CLOTHING & UNIFORMS	4	0		0		0		1	1	0	
OTHER SUPPLIES AND SERVICES	116	(5)	over	(6)	over	(8)	over	77	80	(3)	over
HEALTH AND SAFETY	0	0		(1)	over	(1)	over	0	1	(1)	over
CATERING - OUTWITH CONTRACT	6	0		0		0		0	0	0	
OUTSOURCED MAIL	144	0		(12)	over	(12)	over	82	139	(57)	over
<b>SUPPLIES AND SERVICES</b>	<b>7,359</b>	<b>(179)</b>	<b>over</b>	<b>(304)</b>	<b>over</b>	<b>(356)</b>	<b>over</b>	<b>6,306</b>	<b>6,565</b>	<b>(259)</b>	<b>over</b>

Finance & Corporate Resources - Total	REVISED ANNUAL BUDGET SLC 23/24 2	PERIOD 6 VARIANCE AMOUNT	Over/ Under	PERIOD 7 VARIANCE AMOUNT	Over/ Under	PERIOD 9 VARIANCE AMOUNT	Over/ Under	PERIOD 10 ESTIMATE TO DATE	PERIOD 10 ACTUAL TO DATE	PERIOD 10 VARIANCE AMOUNT	Over/ Under
Expenditure / Income Variance Trends 2023/2024											
TRANSPORT AND PLANT											
POOL CAR CHARGES - RENTAL	23	0		0		0		2	2	0	
POOL CAR CHARGES - FUEL	4	0		1	under	0		0	0	0	
OTHER TRANSPORT COSTS	0	0		(1)	over	(1)	over	0	0	0	
LICENCES	1	0		0		0		0	0	0	
FLEET SERVICE CHARGES - VEHICLE MAINTENANCE	2	0		0		(1)	over	1	2	(1)	over
FLEET SERVICE CHARGES - LEASING	2	(1)	over	(1)	over	(1)	over	1	3	(2)	over
FLEET SERVICE CHARGES - FUEL	1	0		0		0		0	0	0	
FLEET SERVICE CHARGES - DRIVERS	36	(3)	over	(3)	over	(3)	over	36	39	(3)	over
<b>TRANSPORT AND PLANT</b>	<b>69</b>	<b>(4)</b>	<b>over</b>	<b>(4)</b>	<b>over</b>	<b>(6)</b>	<b>over</b>	<b>40</b>	<b>46</b>	<b>(6)</b>	<b>over</b>
ADMINISTRATION											
PRINTING AND STATIONERY	527	(1)	over	1	under	(2)	over	307	314	(7)	over
TELEPHONES	1,587	0		(1)	over	13	under	945	937	8	under
MOBILE PHONES	178	(2)	over	(1)	over	(2)	over	125	126	(1)	over
ADVERTISING - RECRUITMENT	21	(21)	over	0		2	under	18	46	(28)	over
ADVERTISING - OTHER	123	0		0		0		66	66	0	
POSTAGES/COURIERS	964	(2)	over	(35)	over	(48)	over	509	574	(65)	over
SMS MESSAGING	10	0		1	under	(2)	over	6	4	2	under
MEMBERSHIP FEES/SUBSCRIPTIONS	227	(7)	over	(5)	over	(7)	over	209	215	(6)	over
INSURANCE	140	0		0		0		139	140	(1)	over
MEDICAL COSTS	134	(41)	over	(1)	over	(19)	over	129	303	(174)	over
LEGAL EXPENSES	188	(4)	over	(18)	over	(15)	over	127	128	(1)	over
HOSPITALITY / CIVIC RECOGNITION	30	0		0		0		17	19	(2)	over
PAYPOINT AGENCY FEES	70	0		(7)	over	(10)	over	50	63	(13)	over
SECURITY UPLIFT FEES	2	0		0		0		1	1	0	
OTHER ADMIN COSTS	959	0		0		0		869	869	0	
MEMBERS ALLOWANCES	1,870	0		0		2	under	1,359	1,357	2	under
CONFERENCES - MEMBERS (incl associated costs)	9	0		0		(3)	over	6	9	(3)	over
CONFERENCES - OFFICIALS (incl associated costs)	11	0		(1)	over	1	under	2	2	0	
TRAINING	770	(7)	over	(14)	over	(50)	over	663	699	(36)	over
VOLUNTEERS' EXPENSES	0	(3)	over	(3)	over	(6)	over	0	6	(6)	over
INTERNAL SUPPORT SERVICES ALLOCATION	42	0		0		0		0	0	0	
<b>ADMINISTRATION</b>	<b>7,862</b>	<b>(88)</b>	<b>over</b>	<b>(84)</b>	<b>over</b>	<b>(146)</b>	<b>over</b>	<b>5,547</b>	<b>5,878</b>	<b>(331)</b>	<b>over</b>
PAYMENT TO OTHER BODIES											
MANAGEMENT AND TECHNOLOGY TRAINING GRANT	10	0		0		(8)	over	10	10	0	
YOUTH EMPLOYMENT TRAINING INITIATIVE	101	0		0		(10)	over	100	100	0	
GRANTS TO VOLUNTARY ORGANISATIONS	678	0		0		0		577	524	53	under
PAYMENTS TO VOLUNTARY ORGANISATIONS	80	0		0		(39)	over	80	80	0	
PAYMENTS TO OTHER BODIES	4,550	(10)	over	(55)	over	39	under	3,374	4,049	(675)	over
EXTERNAL AUDIT FEES	516	(29)	over	(40)	over	(55)	over	256	326	(70)	over
ACTIVITIES PROGRAMME	0	0		(2)	over	(5)	over	0	6	(6)	over
PRIVATE INDIVIDUALS - GENERAL	0	0		(1)	over	(1)	over	0	3	(3)	over
<b>PAYMENT TO OTHER BODIES</b>	<b>5,935</b>	<b>(39)</b>	<b>over</b>	<b>(98)</b>	<b>over</b>	<b>(79)</b>	<b>over</b>	<b>4,397</b>	<b>5,098</b>	<b>(701)</b>	<b>over</b>

Finance & Corporate Resources - Total	REVISED ANNUAL BUDGET SLC 23/24 2	PERIOD 6 VARIANCE AMOUNT	Over/ Under	PERIOD 7 VARIANCE AMOUNT	Over/ Under	PERIOD 9 VARIANCE AMOUNT	Over/ Under	PERIOD 10 ESTIMATE TO DATE	PERIOD 10 ACTUAL TO DATE	PERIOD 10 VARIANCE AMOUNT	Over/ Under
Expenditure / Income Variance Trends 2023/2024											
PAYMENT TO CONTRACTORS											
PAYMENT TO TRADING SERVICES CONTRACTOR	0			0		0		0	1	(1)	over
PAYMENT TO PRIVATE CONTRACTOR	53	0		(12)	over	(1)	over	50	51	(1)	over
PAYMENT TO EXTERNAL CONSULTANTS / PROFESSIONAL SERVICES	231	(2)	over	0		(8)	over	231	240	(9)	over
<b>PAYMENT TO CONTRACTORS</b>	<b>284</b>	<b>(2)</b>	<b>0</b>	<b>(12)</b>	<b>0</b>	<b>(9)</b>	<b>over</b>	<b>281</b>	<b>292</b>	<b>(11)</b>	<b>over</b>
TRANSFER PAYMENTS											
RENT ALLOWANCE	23,581	0		0		0		17,538	17,129	409	under
RENT REBATES	42,069	0		0		0		29,567	28,029	1,538	under
<b>TRANSFER PAYMENTS</b>	<b>65,650</b>	<b>0</b>		<b>0</b>		<b>0</b>		<b>47,105</b>	<b>45,158</b>	<b>1,947</b>	<b>under</b>
FINANCING CHARGES											
LEASING CHARGES - OPERATIONAL	1	0		0		0		0	0	0	
I.T. EQUIPMENT LEASING-CONTRACT	1,215	4	under	0		0		363	382	(19)	over
<b>FINANCING CHARGES</b>	<b>1,216</b>	<b>4</b>	<b>under</b>	<b>0</b>		<b>0</b>		<b>363</b>	<b>382</b>	<b>(19)</b>	<b>over</b>
<b>TOTAL EXPENDITURE</b>	<b>132,198</b>	<b>(97)</b>	<b>over</b>	<b>(145)</b>	<b>over</b>	<b>(123)</b>	<b>over</b>	<b>95,788</b>	<b>94,273</b>	<b>1,515</b>	<b>under</b>
INCOME											
STATUTORY ADDITIONS - COST OF COLLECTION	(815)	0		0		0		(160)	(196)	36	over rec
RENT REBATES SUBSIDY	(37,191)	0		0		0		(27,869)	(26,373)	(1,496)	under rec
RENT ALLOWANCE SUBSIDY	(23,067)	0		0		0		(16,636)	(16,283)	(353)	under rec
DWP SUBSIDY	(1,170)	0		17	over rec	17	under	(901)	(918)	17	over rec
DHP	(283)	0		0		0		(283)	(283)	0	
CONTRIBUTIONS FROM DEVELOPMENT AGENCIES	(85)	33	over rec	49	over rec	73	under	(85)	(186)	101	over rec
CONTRIBUTIONS FROM OTHER BODIES	(320)	0		11	over rec	11	under	(269)	(266)	(3)	under rec
ESF GRANT	(105)	0		0		0		0	0	0	
SALES - DEPARTMENTS OF THE AUTHORITY	(32)	0		0		0		0	0	0	
FEES AND CHARGES - GENERAL	(4,204)	4	over rec	(13)	under rec	(16)	over	(2,753)	(2,788)	35	over rec
CHARGES TO HEALTH BOARDS	(38)	7	over rec	7	over rec	0		(38)	(45)	7	over rec
FEES AND CHARGES - OTHER BODIES	(221)	0		0		0		(153)	(153)	0	
FEES AND CHARGES - DEPARTMENTS OF THE AUTHORITY	(2,581)	0		11	over rec	0		(1,610)	(1,610)	0	
RENTAL INCOME	(2)	0		0		0		0	0	0	
BIRTH REGISTRATION	(18)	0		0		0		(14)	(14)	0	
DEATH REGISTRATION	(57)	0		0		0		(51)	(51)	0	
MARRIAGE STATUTORY FEES	(120)	0		0		0		(76)	(76)	0	
EXTRACT ISSUE	(105)	0		0		0		(62)	(62)	0	
MARRIAGES	(54)	0		0		0		(33)	(33)	0	
CITIZENSHIP CEREMONIES	(10)	0		0		0		(8)	(8)	0	
OTHER INCOME	(10,943)	53	over rec	63	over rec	38	under	(3,591)	(3,553)	(38)	under rec
REALLOCATION OF CENTRAL SUPPORT COSTS	(6,648)	0		0		0		0	0	0	
REALLOCATION OF SUPPORT COSTS	(25)	0		0		0		0	0	0	
<b>INCOME</b>	<b>(88,094)</b>	<b>97</b>	<b>over rec</b>	<b>145</b>	<b>over rec</b>	<b>123</b>	<b>over rec</b>	<b>(54,592)</b>	<b>(52,898)</b>	<b>(1,694)</b>	<b>under rec</b>



Finance & Corporate Resources - Total  
Expenditure / Income Variance Trends 2023/2024

	REVISED ANNUAL BUDGET SLC 23/24 2	PERIOD 6 VARIANCE AMOUNT	Over/ Under	PERIOD 7 VARIANCE AMOUNT	Over/ Under	PERIOD 9 VARIANCE AMOUNT	Over/ Under	PERIOD 10 ESTIMATE TO DATE	PERIOD 10 ACTUAL TO DATE	PERIOD 10 VARIANCE AMOUNT	Over/ Under
NET EXPENDITURE	44,104	0		0		0		41,196	41,375	(179)	over