

South Lanarkshire Council

Revenue Budget Monitoring Statement

Period Ended 8 September 2023 (No 6)

Finance and Corporate Resources

Committee

Service Departments :-

	Annual Budget	Forecast for Year	Annual Forecast Over/ Under	Budget Proportion 08/09/23	Actual to Period 6 08/09/23	Variance 08/09/23
	£m	£m	£m	£m	£m	£m
Finance Services - Strategy	2.118	2.118	0.000	1.148	1.116	0.032 under
Finance Services - Transactions	18.448	18.448	0.000	7.025	6.824	0.201 under
Audit and Compliance Services	0.374	0.374	0.000	0.225	0.251	(0.026) over
Information Technology Services	5.226	5.226	0.000	6.572	6.604	(0.032) over
Communications and Strategy Services	2.910	2.910	0.000	1.444	1.436	0.008 under
Administration and Licensing Services	4.279	4.279	0.000	2.134	2.237	(0.103) over
Personnel Services	8.308	8.308	0.000	2.420	2.500	(0.080) over
<b>Total Finance and Corporate Resources</b>	<b>41.663</b>	<b>41.663</b>	<b>0.000</b>	<b>20.968</b>	<b>20.968</b>	<b>0.000</b>

**Finance and Corporate Resources Variance Analysis 2023/24 (Period 6)**

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Employee Costs	218k under	APT&C Basic / Superannuation / NI - 329k under	Finance Services (Transactions) - 183k under  Administration, Legal and Licensing – (74k) over  IT Services – 148k under  <u>Finance Services (Strategy) – 74k under</u>	The underspend is due to vacant posts within the Service which are being recruited in line with Service requirements.  This overspend relates to lower than anticipated staff turnover.  This underspend relates to the vacant posts within the service.  <u>The underspend is due to vacant posts within the Service which are being recruited in line with Service requirements.</u>
Supplies and Services	(179k) over	Computer Equipment Purchase - (133k) over	<u>IT Services – (123k) over</u>	<u>This overspend reflects the timing of expenditure, an element of which will be recharged at the end of the year.</u>

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Supplies and Services Cont.		Computer Equipment Maintenance – (24k) 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.
		IT Equipment Maintenance Contract – (16k) Over	Administration, Legal, and Licensing – (16k) Over	This overspend reflects the additional costs of online broadcasting licenses.
Administration Costs	(88k) over	Medical Costs – (41k) over	Personnel Services – (41k) over	The overspend reflects the level of medical referrals across the Council, the costs of which will be recharged later in the year.
		<u>Advertising- Recruitment – (21k) over</u>	<u>Personnel Services – (21k) over</u>	<u>The overspend reflects the cost of the recruitment website, which will be recharged at the end of the year.</u>
<u>Payment to Other Bodies</u>	<u>(39k) Over</u>	<u>External Audit Fees – (29k) over</u>	<u>Finance Services (Strategy) – (29k) over</u>	<u>The overspend reflects the uplift in external audit fees, which was not budgeted for.</u>

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Income	97k over recovered	<u>Contributions from Development Agencies – 33k over</u>  Other Income – 58k over recovered	<u>Personnel Services – 33k over</u>  Finance Services (Transactions) – 53k over recovered	<u>This reflects additional Skills Development Scotland funding for Modern Apprentices.</u>  This over recovery reflects a higher than anticipated number of procurement rebates.

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

Finance & Corporate Resources - Total	REVISED ANNUAL BUDGET SLC 23/24 2	PERIOD 2 VARIANCE AMOUNT	Over/ Under	PERIOD 4 VARIANCE AMOUNT	Over/ Under	PERIOD 5 VARIANCE AMOUNT	Over/ Under	PERIOD 6 ESTIMATE TO DATE	PERIOD 6 ACTUAL TO DATE	PERIOD 6 VARIANCE AMOUNT	Over/ Under
Expenditure / Income Variance Trends 2023/2024											
EMPLOYEE COSTS											
APT & C BASIC	26,659	52	under	32	under	113	under	10,816	10,688	128	under
APT & C OVERTIME	139	(2)	over	(7)	over	(13)	over	59	73	(14)	over
APT & C SUPERANNUATION	6,026	8	under	52	under	62	under	2,157	2,006	151	under
APT & C NIC	3,249	(25)	over	(23)	over	(24)	over	1,046	996	50	under
MANUAL BASIC	0	(3)	over	(6)	over	(7)	over	0	14	(14)	over
MANUAL OVERTIME	0	0		(1)	over	(1)	over	0	1	(1)	over
TRAVEL AND SUBSISTANCE	11	(1)	over	(1)	over	(4)	over	4	10	(6)	over
OTHER EMPLOYEE COSTS	1	(47)	over	36	under	46	under	0	1	(1)	over
PENSION INCREASES	844	(24)	over	(12)	over	(30)	over	357	410	(53)	over
ADDITIONAL PENSION COSTS	0	0		(8)	over	(12)	over	0	22	(22)	over
<b>EMPLOYEE COSTS</b>	<b>36,929</b>	<b>(42)</b>	<b>over</b>	<b>62</b>	<b>under</b>	<b>130</b>	<b>under</b>	<b>14,439</b>	<b>14,221</b>	<b>218</b>	<b>under</b>
PROPERTY COSTS											
RATES	42	0		0		0		0	0	0	
RENT	22	0		0		0		13	13	0	
SERVICE CHARGE	1	0		0		0		1	1	0	
PROPERTY INSURANCE	1	0		0		0		0	0	0	
SECURITY COSTS	128	0		(11)	over	0		48	55	(7)	over
ELECTRICITY - CONTRACT	14	0		0		0		1	1	0	
GAS	1	0		0		0		0	0	0	
FIXTURE & FITTINGS	1,707	0		0		0		570	570	0	
OTHER PROPERTY COSTS	2,196	0		0		0		4	4	0	
<b>PROPERTY COSTS</b>	<b>4,112</b>	<b>0</b>		<b>(11)</b>	<b>over</b>	<b>0</b>		<b>637</b>	<b>644</b>	<b>(7)</b>	<b>over</b>
SUPPLIES AND SERVICES											
COMPUTER EQUIPMENT PURCHASE	3,799	(7)	over	(24)	over	(34)	over	2,323	2,456	(133)	over
COMPUTER EQUIPMENT MAINTENANCE	2,070	0		(23)	over	(22)	over	2,034	2,058	(24)	over
I.T. EQUIPMENT MAINT - CONTRACT	583	0		(5)	over	(19)	over	107	123	(16)	over
I.T. ELECTRONIC MESSAGING	126	0		0		0		3	0	3	under
EQUIPMENT, APPARATUS AND TOOLS	159	(1)	over	(1)	over	(1)	over	36	36	0	
SUPPLIES FOR CLIENTS	219	0		0		0		79	79	0	
FURNITURE - OFFICE	21	0		0		0		9	9	0	
MATERIALS	112	0		0		0		42	42	0	
MATERIALS, APPARATUS AND EQUIPMENT	0	0		(2)	over	(2)	over	0	2	(2)	over
AUDIO VISUAL	0	0		(1)	over	(1)	over	0	1	(1)	over
PUBLICATIONS, JOURNALS, NEWSPAPERS ETC.	6	0		0		0		0	0	0	
FOODSTUFFS - GENERAL	26	0		0		0		2	3	(1)	over
PROTECTIVE CLOTHING & UNIFORMS	4	0		0		0		1	1	0	
OTHER SUPPLIES AND SERVICES	111	(4)	over	(4)	over	(5)	over	46	51	(5)	over
CATERING - OUTWITH CONTRACT	6	0		0		0		0	0	0	
OUTSOURCED MAIL	144	0		0		(5)	over	73	73	0	
<b>SUPPLIES AND SERVICES</b>	<b>7,386</b>	<b>(12)</b>	<b>over</b>	<b>(60)</b>	<b>over</b>	<b>(89)</b>	<b>over</b>	<b>4,755</b>	<b>4,934</b>	<b>(179)</b>	<b>over</b>

Finance & 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 VARIANCE AMOUNT	Over/ Under	PERIOD 6 ESTIMATE TO DATE	PERIOD 6 ACTUAL TO DATE	PERIOD 6 VARIANCE AMOUNT	Over/ Under
TRANSPORT AND PLANT											
POOL CAR CHARGES - RENTAL	23	0		0		0		2	2	0	
POOL CAR CHARGES - FUEL	4	0		0		0		0	0	0	
FLEET SERVICE CHARGES - VEHICLE MAINTENANCE	1	0		0		0		1	1	0	
FLEET SERVICE CHARGES - LEASING	1	0		(1)	over	(1)	over	1	2	(1)	over
FLEET SERVICE CHARGES - FUEL	1	0		0		0		0	0	0	
FLEET SERVICE CHARGES - DRIVERS	36	0		0		0		36	39	(3)	over
<b>TRANSPORT AND PLANT</b>	<b>66</b>	<b>0</b>		<b>(1)</b>	<b>over</b>	<b>(1)</b>	<b>over</b>	<b>40</b>	<b>44</b>	<b>(4)</b>	<b>over</b>
ADMINISTRATION											
PRINTING AND STATIONERY	537	0		(1)	over	(1)	over	115	116	(1)	over
TELEPHONES	1,587	0		5	under	1	under	575	575	0	
MOBILE PHONES	178	0		(2)	over	(2)	over	75	77	(2)	over
ADVERTISING - RECRUITMENT	18	0		0		0		18	39	(21)	over
ADVERTISING - OTHER	123	0		0		0		41	41	0	
POSTAGES/COURIERS	944	0		(1)	over	(20)	over	324	326	(2)	over
SMS MESSAGING	10	0		0		2	under	1	1	0	
MEMBERSHIP FEES/SUBSCRIPTIONS	230	(5)	over	(1)	over	(1)	over	190	197	(7)	over
INSURANCE	140	0		0		0		0	0	0	
MEDICAL COSTS	135	0		0		(33)	over	128	169	(41)	over
LEGAL EXPENSES	180	(1)	over	(29)	over	(18)	over	61	65	(4)	over
HOSPITALITY / CIVIC RECOGNITION	30	0		0		0		8	8	0	
PAYPOINT AGENCY FEES	70	0		0		(3)	over	38	38	0	
SECURITY UPLIFT FEES	2	0		0		0		1	1	0	
OTHER ADMIN COSTS	958	0		0		0		697	697	0	
MEMBERS ALLOWANCES	1,870	0		0		0		781	781	0	
CONFERENCES - MEMBERS (incl associated costs)	9	0		0		0		5	5	0	
CONFERENCES - OFFICIALS (incl associated costs)	11	0		0		1	under	1	1	0	
TRAINING	761	0		(5)	over	(6)	over	330	337	(7)	over
VOLUNTEERS' EXPENSES	0	(1)	over	(2)	over	(3)	over	0	3	(3)	over
INTERNAL SUPPORT SERVICES ALLOCATION	42	0		0		0		0	0	0	
<b>ADMINISTRATION</b>	<b>7,835</b>	<b>(7)</b>	<b>over</b>	<b>(36)</b>	<b>over</b>	<b>(83)</b>	<b>over</b>	<b>3,389</b>	<b>3,477</b>	<b>(88)</b>	<b>over</b>
PAYMENT TO OTHER BODIES											
GRANTS TO VOLUNTARY ORGANISATIONS	678	0		0		0		340	340	0	
PAYMENTS TO OTHER BODIES	2,665	0		0		0		1,685	1,695	(10)	over
EXTERNAL AUDIT FEES	516	0		0		0		98	127	(29)	over
<b>PAYMENT TO OTHER BODIES</b>	<b>3,859</b>	<b>0</b>		<b>0</b>		<b>0</b>		<b>2,123</b>	<b>2,162</b>	<b>(39)</b>	<b>over</b>
PAYMENT TO CONTRACTORS											
PAYMENT TO PRIVATE CONTRACTOR	28	(1)	over	(13)	over	(26)	over	24	24	0	
PAYMENT TO EXTERNAL CONSULTANTS / PROFESSIONAL SERVICES	231	0		0		0		16	18	(2)	over
<b>PAYMENT TO CONTRACTORS</b>	<b>259</b>	<b>(1)</b>	<b>over</b>	<b>(13)</b>	<b>over</b>	<b>(26)</b>	<b>over</b>	<b>40</b>	<b>42</b>	<b>(2)</b>	<b>over</b>

Finance & Corporate Resources - Total	REVISED ANNUAL BUDGET SLC 23/24 2	PERIOD 2 VARIANCE AMOUNT	Over/ Under	PERIOD 4 VARIANCE AMOUNT	Over/ Under	PERIOD 5 VARIANCE AMOUNT	Over/ Under	PERIOD 6 ESTIMATE TO DATE	PERIOD 6 ACTUAL TO DATE	PERIOD 6 VARIANCE AMOUNT	Over/ Under
Expenditure / Income Variance Trends 2023/2024											
TRANSFER PAYMENTS											
RENT ALLOWANCE	23,581	0		0		0		9,587	9,587	0	
RENT REBATES	42,069	0		0		0		14,940	14,940	0	
<b>TRANSFER PAYMENTS</b>	<b>65,650</b>	<b>0</b>		<b>0</b>		<b>0</b>		<b>24,527</b>	<b>24,527</b>	<b>0</b>	
FINANCING CHARGES											
LEASING CHARGES - OPERATIONAL	1	0		0		0		0	0	0	
I.T. EQUIPMENT LEASING-CONTRACT	1,215	0		0		(1)	over	277	273	4	under
<b>FINANCING CHARGES</b>	<b>1,216</b>	<b>0</b>		<b>0</b>		<b>(1)</b>	<b>over</b>	<b>277</b>	<b>273</b>	<b>4</b>	<b>under</b>
<b>TOTAL EXPENDITURE</b>	<b>127,312</b>	<b>(62)</b>	<b>over</b>	<b>(59)</b>	<b>over</b>	<b>(70)</b>	<b>over</b>	<b>50,227</b>	<b>50,324</b>	<b>(97)</b>	<b>over</b>
INCOME											
STATUTORY ADDITIONS - COST OF COLLECTION	(815)	0		0		0		0	0	0	
RENT REBATES SUBSIDY	(37,191)	0		0		0		(14,632)	(14,632)	0	
RENT ALLOWANCE SUBSIDY	(23,067)	0		0		0		(8,719)	(8,719)	0	
DWP SUBSIDY	(1,170)	0		0		12	over rec	(558)	(558)	0	
DHP	(283)	0		0		0		(283)	(283)	0	
CONTRIBUTIONS FROM DEVELOPMENT AGENCIES	(85)	0		0		0		(85)	(118)	33	over rec
CONTRIBUTIONS FROM OTHER BODIES	(295)	0		0		0		(125)	(125)	0	
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	(4,215)	1	over rec	1	over rec	0		(2,074)	(2,078)	4	over rec
CHARGES TO HEALTH BOARDS	(38)	0		0		0		(38)	(45)	7	over rec
FEES AND CHARGES - OTHER BODIES	(221)	0		0		0		(123)	(123)	0	
FEES AND CHARGES - DEPARTMENTS OF THE AUTHORITY	(2,581)	0		0		0		(1,046)	(1,046)	0	
RENTAL INCOME	(2)	0		0		0		0	0	0	
HOME LOANS REPAYMENTS	0	3	over rec	0		0		0	0	0	
BIRTH REGISTRATION	(18)	0		0		0		(8)	(8)	0	
DEATH REGISTRATION	(57)	0		0		0		(30)	(30)	0	
MARRIAGE STATUTORY FEES	(120)	0		0		0		(55)	(55)	0	
EXTRACT ISSUE	(105)	0		0		0		(41)	(41)	0	
MARRIAGES	(54)	0		0		0		(20)	(20)	0	
CITIZENSHIP CEREMONIES	(10)	0		0		0		(4)	(4)	0	
OTHER INCOME	(8,512)	58	over rec	58	over rec	58	under	(1,418)	(1,471)	53	over 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>(85,649)</b>	<b>62</b>	<b>over rec</b>	<b>59</b>	<b>over rec</b>	<b>70</b>	<b>over rec</b>	<b>(29,259)</b>	<b>(29,356)</b>	<b>97</b>	<b>over rec</b>
<b>NET EXPENDITURE</b>	<b>41,663</b>	<b>0</b>		<b>0</b>		<b>0</b>		<b>20,968</b>	<b>20,968</b>	<b>0</b>	