

Appendix C

South Lanarkshire Council

Revenue Budget Monitoring Statement

Period Ended 13 August 2021 (No 5)

Finance and Corporate Resources

Service Departments :-

	Annual Budget £m	Forecast for Year £m	Annual Forecast Variance £m	Budget Proportion to 13/08/21 £m	Actual to Period 5 to 13/08/21 £m	Variance to 13/08/21 £m
Finance Services - Strategy	1.877	1.877	0.000	1.175	1.196	(0.021) over
Finance Services - Transactions	12.246	12.246	0.000	5.415	5.435	(0.020) over
Audit and Compliance Services	0.324	0.324	0.000	0.198	0.197	0.001 under
Information Technology Services	5.326	5.326	0.000	4.409	4.431	(0.022) over
Communications and Strategy Services	1.609	1.609	0.000	0.859	0.860	(0.001) over
Administration and Licensing Services	4.107	4.107	0.000	2.073	2.148	(0.075) over
Personnel Services	11.282	11.282	0.000	3.045	2.890	0.155 under
COVID-19	0.000	0.000	0.000	0.000	1.776	(1.776) over
Total Finance and Corporate Resources	36.771	36.771	0.000	17.174	18.933	(1.759) over

Finance and Corporate Resources Variance Analysis 2021/22 (Period 5)

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Employee Costs	(356k) over	APT&C Basic / Superannuation / NI - (295k) over Overtime - (40k) over Pension Increases / Additional Pension Costs - (26k) over	Audit - (35k) over IT Services - (45k) over Administration, Legal and Licensing Services - (59k) over COVID-19 - (189k) over <u>Finance Services (Transactions) - (27k) over</u> COVID-19 - (20k) over Personnel Services - (18k) over	The overspend is due to lower than anticipated staff turnover across the Services. The overspend reflects additional staff costs including the administration of Self Isolation and pandemic payments. The overspend relates to the costs to manage the staffing requirements of the 24-hour customer call centre. The overspend relates to staffing in relation to the processing of COVID-19 grant payments. The overspend reflects the ongoing cost of early retirements and these are being managed within the overall budget.
Property Costs	99k under	Electricity - 98k under	IT Services - 93k under	The underspend reflects lower than anticipated costs at the Caird Centre.

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Supplies and Services	(1,026k) over	<u>Computer Equipment Maintenance - 67k under</u> Other Supplies and Services - (1,038k) over <u>Free School Meals - COVID19 (50k) over</u>	<u>IT Services - 57k under</u> COVID-19 - (1,041k) over <u>COVID-19 - (50k) over</u>	The underspend reflects current levels of spend on license and server costs. This overspend relates to the costs of spring hardship payments and family pandemic payments and is offset by Scottish Government funding. The overspend relates to the provision of school meals during the Easter holidays and to those children self-isolating and is offset by Scottish Government funding.
Administration Costs	70k under	Printing and Stationery - 16k under Telephones - (28k over) <u>Advertising - 20k under</u>	Communications and Strategy - 27k under IT Services - (28k over) <u>Communications and Strategy - 19k under</u>	Expenditure on print room works has been lower than anticipated, offset by an under recovery of income. Expenditure to date is higher than anticipated, offset by additional income from recharges to Resources. The underspend reflects lower than anticipated advertising expenditure and is offset by an under recovery of income.

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Administration Costs (cont)		<u>Legal Expenses - 21k under</u>	<u>Finance Services (Transactions) - 20k under</u>	The underspend relates to a reduction in legal expenses in relation to the collection of Council Tax.
		<u>Training - 34k under</u>	<u>Personnel Services - 36k under</u>	The underspend reflects the current demand for training.
Payment to Other Bodies	(324k) over	Payments to Other Bodies - (356k) over	COVID-19 - (360k) over	This is payments made to third sector organisations during the pandemic and is offset by Scottish Government COVID funding carried forward.
Transfer Payments	1,116k under	<u>Rent Allowance - 890k under</u>	<u>Finance Services (Transactions) - 948k under</u>	The underspend is related to the demand for Housing Benefit for private housing tenants and is offset by an under recovery of income.
			<u>COVID-19 - (58k) over</u>	The overspend relates to the benefits associated with additional accommodation requirements due to COVID-19.
		<u>Rent Rebate - 226k under</u>	<u>Finance Services (Transactions) - 226k under</u>	This underspend reflects the demand for Housing Benefit for council housing tenants and is offset by an under recovery of income.

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Financing Charges	(246k) over	<u>IT Equipment Leasing Contract - (246k) over</u>	<u>IT Services - (250k) over</u>	This overspend on leasing of IT equipment is offset by an over recovery of income from recharges to Resources.
Income	(1,083k) under recovered	<u>Rent Rebates Subsidy - (85k) under recovered</u> <u>Rent Allowance Subsidy - (881k) under recovered</u> <u>DWP Subsidy - (53k) under recovered</u>	<u>Finance Services (Transactions) - (85k) under recovered</u> <u>Finance Services (Transactions) - (881k) under recovered</u> <u>Finance Services (Transactions) - (53k) under recovered</u>	<p>This under recovery reflects the demand for Housing Benefit for council housing tenants and is offset by an underspend on Transfer Payments.</p> <p>This under recovery reflects the demand for Housing Benefit for private housing tenants and is offset by an underspend on Transfer Payments.</p> <p>The under recovery is due to a reduction in the Department for Work and Pensions Administration Subsidy.</p>

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Income (cont)		Contributions from Other Bodies - 168k over recovered	Finance Services (Transactions) - 82k over recovered	The over recovery relates to the receipt of Payment Deduction Project (PDP) income from the Department of Work and Pensions in relation to the recovery of Housing Benefit overpayments.
			Personnel Services - 86k over recovered	This reflects income from the Department of Works and Pensions for the Kickstart scheme to create jobs for young people and is offset by associated payments made to employers.
		Fees and Charges - General - (57k) under recovered	Administration, Legal and Licensing Services - (38k) under recovered	The under recovery of income is primarily due to the current uptake of licenses for private hire operators which is lower than anticipated
		Fees and Charges - Departments of the Authority - (95k) under recovered	Communications and Strategy - (100k) under recovered	The under recovery reflects lower than anticipated income from recharges to other Resources, offset by a reduction in expenditure.

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Income (cont)		Other Income - (47k) under recovered	Finance (Transactions) - (227k) under recovered	The under recovery mainly relates to income from the recovery of Housing Benefit Overpayment being lower than anticipated.
			IT Services - 172k over recovered	This over recovery relates to charges to other Resources for corporate mobiles, network and support servers and offsets the overspend on the Administration Costs and Financing Charges above.

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

Finance & Corporate Resources - Total	REVISED ANNUAL BUDGET SLC 21/22 2	PERIOD 2 VARIANCE AMOUNT	Over/ Under	PERIOD 3 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
Expenditure / Income Variance Trends 2021/2022											
EMPLOYEE COSTS											
APT & C BASIC	23,721	(70)	over	(241)	over	(219)	over	8,421	8,731	(310)	over
APT & C OVERTIME	45	(6)	over	(6)	over	(21)	over	16	56	(40)	over
APT & C SUPERANNUATION	4,758	13	under	2	under	13	under	1,633	1,613	20	under
APT & C NIC	2,340	(3)	over	(12)	over	(9)	over	802	807	(5)	over
MANUAL BASIC	15	(7)	over	(5)	over	(5)	over	5	10	(5)	over
TRAVEL AND SUBSISTANCE	34	3	under	6	under	9	under	11	3	8	under
OTHER EMPLOYEE COSTS	2	0		0		0		2	0	2	under
PENSION INCREASES	833	(32)	over	(13)	over	(38)	over	290	304	(14)	over
ADDITIONAL PENSION COSTS	0	(4)	over	(12)	over	(12)	over	0	12	(12)	over
EMPLOYEE COSTS	31,748	(106)	over	(281)	over	(282)	over	11,180	11,536	(356)	over
PROPERTY COSTS											
RATES	109	0		0		0		0	0	0	
SCOTTISH WATER - METERED CHARGES	9	(1)	over	(2)	over	0		3	4	(1)	over
RENT	50	(4)	over	0		2	under	19	18	1	under
SERVICE CHARGE	2	0		1	under	1	under	1	0	1	under
FEU DUTIES	1	0		0		0		0	0	0	
PROPERTY INSURANCE	4	0		0		0		1	1	0	
SECURITY COSTS	103	1	under	7	under	4	under	31	40	(9)	over
REPAIRS & MAINTENANCE - INTERNAL CONTRATOR	1	2	under	1	under	1	under	0	(1)	1	under
REPAIRS & MAINTENANCE - EXTERNAL CONTRATOR	2	0		0		0		1	0	1	under
ELECTRICITY - CONTRACT	440	14	under	37	under	69	under	131	33	98	under
GAS	14	1	under	2	under	3	under	5	0	5	under
FIXTURE & FITTINGS	1,936	0		0		0		293	293	0	
CLEANING AND JANITORIAL SUPPLIES AND EQUIPMENT	2	0		0		1	under	1	0	1	under
HEALTH & HYGIENE MATERIALS	40	0		0		0		12	18	(6)	over
REFUSE UPLIFT	2	0		0		0		0	0	0	
OTHER PROPERTY COSTS	17	0		4	under	4	under	7	0	7	under
PROPERTY COSTS	2,732	13	under	50	under	85	under	505	406	99	under

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Expenditure / Income Variance Trends 2021/2022											
SUPPLIES AND SERVICES											
COMPUTER EQUIPMENT PURCHASE	2,479	(22)	over	(63)	over	74	under	1,769	1,781	(12)	over
COMPUTER EQUIPMENT MAINTENANCE	2,878	12	under	(27)	over	(416)	over	2,632	2,565	67	under
I.T. EQUIPMENT MAINT - CONTRACT	647	26	under	44	under	47	under	94	77	17	under
I.T. ELECTRONIC MESSAGING	131	(3)	over	(3)	over	(5)	over	54	70	(16)	over
EQUIPMENT, APPARATUS AND TOOLS	204	2	under	3	under	30	under	99	86	13	under
SUPPLIES FOR CLIENTS	233	5	under	10	under	18	under	72	57	15	under
FURNITURE - OFFICE	0	(2)	over	(3)	over	(4)	over	0	4	(4)	over
MATERIALS	79	(4)	over	(2)	over	(3)	over	35	35	0	
MATERIALS, APPARATUS AND EQUIPMENT	0	(2)	over	(2)	over	(5)	over	0	5	(5)	over
PUBLICATIONS, JOURNALS, NEWSPAPERS ETC.	6	0		0		2	under	2	(1)	3	under
FOODSTUFFS - GENERAL	84	(5)	over	(13)	over	(15)	over	20	38	(18)	over
PROTECTIVE CLOTHING & UNIFORMS	7	(1)	over	(1)	over	(3)	over	2	3	(1)	over
LAUNDRY COSTS	0	0		0		(1)	over	0	1	(1)	over
OTHER SUPPLIES AND SERVICES	404	(121)	over	(1,099)	over	(1,035)	over	128	1,166	(1,038)	over
CATERING - OUTWITH CONTRACT	6	0		1	under	1	under	2	0	2	under
OUTSOURCED MAIL	134	(2)	over	1	under	(3)	over	43	41	2	under
FREE SCHOOL MEALS - COVID 19	297	(31)	over	(42)	over	(47)	over	297	347	(50)	over
SUPPLIES AND SERVICES	7,589	(148)	over	(1,196)	over	(1,365)	over	5,249	6,275	(1,026)	over
TRANSPORT AND PLANT											
POOL CAR CHARGES - RENTAL	24	1	under	3	under	5	under	7	0	7	under
POOL CAR CHARGES - FUEL	5	0		0		0		0	0	0	
FLEET SERVICE CHARGES - VEHICLE MAINTENANCE	1	0		0		0		0	0	0	
FLEET SERVICE CHARGES - LEASING	5	0		1	under	1	under	1	0	1	under
FLEET SERVICE CHARGES - HIRED VEHICLES	0	0		0		(1)	over	0	1	(1)	over
FLEET SERVICE CHARGES - ROAD FUND LICENCES/MOT	1	0		0		0		0	0	0	
FLEET SERVICE CHARGES - FUEL	2	0		0		0		0	0	0	
FLEET SERVICE CHARGES - DRIVERS	37	3	under	1	under	2	under	11	9	2	under
TRANSPORT AND PLANT	75	4	under	5	under	7	under	19	10	9	under

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Expenditure / Income Variance Trends 2021/2022											
ADMINISTRATION											
PRINTING AND STATIONERY	571	0		3	under	67	under	202	186	16	under
TELEPHONES	1,488	11	under	(34)	over	(38)	over	787	815	(28)	over
MOBILE PHONES	392	(1)	over	(2)	over	(6)	over	200	206	(6)	over
ADVERTISING - RECRUITMENT	18	(1)	over	(21)	over	(21)	over	18	25	(7)	over
ADVERTISING - OF COUNCIL SERVICE AVAILABILITY	1	0		0		0		0	0	0	
ADVERTISING - OTHER	139	3	under	8	under	13	under	50	30	20	under
POSTAGES/COURIERS	871	(35)	over	(13)	over	(31)	over	267	283	(16)	over
SMS MESSAGING	0	0		3	under	0		0	1	(1)	over
MEMBERSHIP FEES/SUBSCRIPTIONS	226	(5)	over	(7)	over	(5)	over	199	197	2	under
INSURANCE	139	0		0		0		0	0	0	
MEDICAL COSTS	141	0		(1)	over	(3)	over	63	64	(1)	over
LEGAL EXPENSES	218	6	under	(5)	over	16	under	50	29	21	under
HOSPITALITY / CIVIC RECOGNITION	30	2	under	0		7	under	9	0	9	under
GIRO BANK AGENCY FEES	2	0		0		0		0	0	0	
PAYPOINT AGENCY FEES	101	(1)	over	(2)	over	1	under	36	30	6	under
INTERNET AGENCY FEES	0	0		(2)	over	(2)	over	0	2	(2)	over
SECURITY UPLIFT FEES	6	0		0		0		2	1	1	under
OTHER ADMIN COSTS	1,150	2	under	3	under	0		1,085	1,078	7	under
MEMBERS ALLOWANCES	1,763	5	under	8	under	10	under	599	587	12	under
CONFERENCES - MEMBERS (incl associated costs)	9	1	under	1	under	2	under	3	0	3	under
CONFERENCES - OFFICIALS (incl associated costs)	9	0		0		0		2	1	1	under
TRAINING	763	(5)	over	(3)	over	0		257	223	34	under
VOLUNTEERS' EXPENSES	0	0		(1)	over	(1)	over	0	1	(1)	over
INTERNAL SUPPORT SERVICES ALLOCATION	42	0		0		0		0	0	0	
ADMINISTRATION	8,079	(18)	over	(65)	over	9	under	3,829	3,759	70	under
PAYMENT TO OTHER BODIES											
MANAGEMENT AND TECHNOLOGY TRAINING GRAN	0	0		0		0		0	2	(2)	over
GRANTS TO VOLUNTARY ORGANISATIONS	738	8	under	0		0		327	295	32	under
PAYMENTS TO OTHER BODIES	13,164	(7)	over	(23)	over	(377)	over	5,292	5,648	(356)	over
EXTERNAL AUDIT FEES	516	0		0		0		174	174	0	
BUSINESS GRANTS - COVID 19	3,515	0		0		0		2,868	2,868	0	
PRIVATE INDIVIDUALS - GENERAL	8	1	under	1	under	2	under	2	0	2	under
PAYMENT TO OTHER BODIES	17,941	2	under	(22)	over	(375)	over	8,663	8,987	(324)	over
PAYMENT TO CONTRACTORS											
PAYMENT TO PRIVATE CONTRACTOR	40	0		0		(2)	over	40	57	(17)	over
PAYMENT TO INTERNAL CONSULTANTS	0	0		0		(4)	over	0	0	0	
PAYMENT TO EXTERNAL CONSULTANTS / PROFESSIONAL SERVICES	231	2	under	(2)	over	(2)	over	1	2	(1)	over
PAYMENT TO CONTRACTORS	271	2	under	(2)	over	(8)	over	41	59	(18)	over

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Expenditure / Income Variance Trends 2021/2022											
TRANSFER PAYMENTS											
RENT ALLOWANCE	27,581	0		0		(1)	over	9,115	8,225	890	under
RENT REBATES	40,961	0		0		0		13,951	13,725	226	under
TRANSFER PAYMENTS	68,542	0		0		(1)	over	23,066	21,950	1,116	under
FINANCING CHARGES											
LEASING CHARGES - OPERATIONAL	1	0		0		0		0	0	0	
I.T. EQUIPMENT LEASING-CONTRACT	612	21	under	17	under	7	under	240	486	(246)	over
FINANCING CHARGES	613	21	under	17	under	7	under	240	486	(246)	over
TOTAL EXPENDITURE	137,590	(230)	over	(1,494)	over	(1,923)	over	52,792	53,468	(676)	over
INCOME											
NON RELEVANT GOVERNMENT GRANT	(8,862)	92	over rec	92	over rec	0		(8,215)	(8,215)	0	
STATUTORY ADDITIONS - COST OF COLLECTION	(740)	0		0		0		0	0	0	
RENT REBATES SUBSIDY	(37,091)	0		0		0		(12,585)	(12,500)	(85)	under rec
RENT ALLOWANCE SUBSIDY	(27,067)	0		0		0		(8,783)	(7,902)	(881)	under rec
DWP SUBSIDY	(1,268)	0		0		9	over rec	(428)	(375)	(53)	under rec
CONTRIBUTIONS FROM DEVELOPMENT AGENCIES	(120)	(2)	under rec	0		12	over rec	(37)	(52)	15	over rec
CONTRIBUTIONS FROM OTHER BODIES	(2,468)	51	over rec	36	over rec	106	over rec	0	(168)	168	over rec
LOTTERY GRANTS	0	4	over rec	4	over rec	4	over rec	0	(4)	4	over rec
ESF GRANT	(40)	0		0		0		0	(35)	35	over rec
SALES - GENERAL	(90)	(5)	under rec	(14)	under rec	(17)	under rec	(21)	0	(21)	under rec
SALES - DEPARTMENTS OF THE AUTHORITY	(32)	(1)	under rec	0		0		(10)	(1)	(9)	under rec
FEES AND CHARGES - GENERAL	(4,304)	1	over rec	76	over rec	43	over rec	(923)	(866)	(57)	under rec
CHARGES TO HEALTH BOARDS	(38)	0		0		0		0	0	0	
FEES AND CHARGES - OTHER BODIES	(246)	(9)	under rec	(13)	under rec	(8)	under rec	(125)	(105)	(20)	under rec
FEES AND CHARGES - DEPARTMENTS OF THE AUTHORITY	(3,133)	44	over rec	9	over rec	(82)	under rec	(887)	(792)	(95)	under rec
RENTAL INCOME	(2)	0		0		0		0	0	0	
HOME LOANS REPAYMENTS	(17)	0		3	over rec	9	over rec	0	0	0	
BIRTH REGISTRATION	(36)	(1)	under rec	(3)	under rec	(6)	under rec	(11)	(2)	(9)	under rec
DEATH REGISTRATION	(71)	1	over rec	(4)	under rec	(7)	under rec	(22)	(12)	(10)	under rec
MARRIAGE STATUTORY FEES	(98)	8	over rec	3	over rec	0		(30)	(30)	0	
EXTRACT ISSUE	(96)	0		5	over rec	6	over rec	(30)	(36)	6	over rec
MARRIAGES	(75)	(1)	under rec	0		0		(23)	(20)	(3)	under rec
CITIZENSHIP CEREMONIES	(10)	0		1	over rec	1	over rec	(3)	(4)	1	over rec
NATIONAL CHECKING SERVICE	(71)	(5)	under rec	(11)	under rec	(16)	under rec	(22)	0	(22)	under rec
OTHER INCOME	(8,172)	(35)	under rec	20	over rec	155	over rec	(3,463)	(3,416)	(47)	under rec
REALLOCATION OF CENTRAL SUPPORT COSTS	(6,492)	0		0		0		0	0	0	
REALLOCATION OF SUPPORT COSTS	(180)	0		0		0		0	0	0	
INCOME	(100,819)	142	over rec	204	over rec	209	over rec	(35,618)	(34,535)	(1,083)	under rec
NET EXPENDITURE	36,771	(88)	over	(1,290)	over	(1,714)	over	17,174	18,933	(1,759)	over