

**Appendix C**

**South Lanarkshire Council**

**Revenue Budget Monitoring Statement**

**Period Ended 21 May 2021 (No.2)**

**Finance and Corporate Resources**

**Service Departments :-**

	<b>Annual Budget</b>	<b>Forecast for Year</b>	<b>Annual Forecast Variance</b>	<b>Budget Proportion to 21/05/21</b>	<b>Actual to Period 2 to 21/05/21</b>	<b>Variance to 21/05/21</b>
	<b>£m</b>	<b>£m</b>	<b>£m</b>	<b>£m</b>	<b>£m</b>	<b>£m</b>
Finance Services - Strategy	1.877	1.877	0.000	0.333	0.335	(0.002) over
Finance Services - Transactions	10.730	10.730	0.000	1.754	1.759	(0.005) over
Audit and Compliance Services	0.324	0.324	0.000	0.082	0.082	0.000
Information Technology Services	5.695	5.695	0.000	2.568	2.567	0.001 under
Communications and Strategy Services	0.884	0.884	0.000	0.228	0.221	0.007 under
Administration and Licensing Services	4.004	4.004	0.000	1.098	1.096	0.002 under
Personnel Services	8.406	8.406	0.000	0.896	0.899	(0.003) over
COVID-19	0.000	0.000	0.000	0.000	0.088	(0.088)
<b>Total Finance and Corporate Resources</b>	<b>31.920</b>	<b>31.920</b>	<b>0.000</b>	<b>6.959</b>	<b>7.047</b>	<b>(0.088) over</b>

**Finance and Corporate Resources Variance Analysis 2021/22 (Period 2)**

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Employee Costs	(106k) over	APT&C Basic / Superannuation / NI - (60k) over  Pension Increases - (32k) over	IT Services - (40k) over Administration, Legal and Licensing Services - (27k) over  Finance (Strategy) Services - (13k) over Finance (Transactions) Services - (6k) over Personnel Services - (9k) over	The overspends are due to lower than anticipated staff turnover across the Services.  The overspends reflect the ongoing cost of early retirals and these are being managed within the overall budget.
Supplies and Services	(148k) over	Other Supplies and Services - (121k) over  Free School Meals - COVID 19 - (31k) over	COVID-19 - (139k) over  COVID 19 - (31k) over	The overspend relates to Spring Hardship payments, and is offset by an over recovery of income.  The expenditure reflects Free School Meals provided during Easter. This will be funded by COVID-19 grant from the Scottish Government.
Administration Costs	(18k over)	Postages/Couriers - (35k) over	Communications and Strategy Services - (33k) over	The overspend is mainly due to additional work in relation to the Scottish Parliamentary elections, offset by an over-recovery of income.

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Income	142k over recovered	Non-Relevant Government Grant - 92k over recovered	COVID-19 - 92k over recovered	The over recovery relates to funding for Spring Hardship Payments and is offset by additional expenditure (see Supplies and Services).
		Contributions from Other Bodies - 51k over recovered	Finance (Transactions) Services - 36k 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.
		Fees and Charges - Departments of the Authority - 44k over recovered	Communications and Strategy Services - 51k over recovered	The over recovery is mainly due to income from additional work in relation to the Scottish Parliamentary elections and is offset by additional expenditure (see Administration Costs).
		Other Income - (35k) under recovered	Finance (Transactions) Services - 24k under recovered	The under recovery relates to income from Housing benefit overpayments to council tenants being lower than anticipated to date.

Finance & Corporate Resources - Total

Expenditure / Income Variance Trends 2021/2022

	REVISED ANNUAL BUDGET SLC 21/22 2	PERIOD 2 ESTIMATE TO DATE	PERIOD 2 ACTUAL TO DATE	PERIOD 2 VARIANCE AMOUNT	Over/ Under
EMPLOYEE COSTS					
APT & C BASIC	23,363	2,851	2,921	(70)	over
APT & C OVERTIME	45	5	11	(6)	over
APT & C SUPERANNUATION	4,690	560	547	13	under
APT & C NIC	2,303	274	277	(3)	over
MANUAL BASIC	15	2	9	(7)	over
TRAVEL AND SUBSISTANCE	34	3	0	3	under
OTHER EMPLOYEE COSTS	2	0	0	0	
PENSION INCREASES	833	116	148	(32)	over
ADDITIONAL PENSION COSTS	0	0	4	(4)	over
<b>EMPLOYEE COSTS</b>	<b>31,285</b>	<b>3,811</b>	<b>3,917</b>	<b>(106)</b>	<b>over</b>
PROPERTY COSTS					
RATES	109	0	0	0	
SCOTTISH WATER - METERED CHARGES	9	0	1	(1)	over
RENT	50	5	9	(4)	over
SERVICE CHARGE	2	0	0	0	
FEU DUTIES	1	0	0	0	
PROPERTY INSURANCE	4	0	0	0	
SECURITY COSTS	103	1	0	1	under
REPAIRS & MAINTENANCE - INTERNAL CONTRATOR	1	0	(2)	2	under
REPAIRS & MAINTENANCE - EXTERNAL CONTRATOR	2	0	0	0	
ELECTRICITY - CONTRACT	440	32	18	14	under
GAS	14	1	0	1	under
FIXTURE & FITTINGS	1,936	143	143	0	
CLEANING AND JANITORIAL SUPPLIES AND EQUIPMENT	2	0	0	0	
REFUSE UPLIFT	2	0	0	0	
OTHER PROPERTY COSTS	17	0	0	0	
<b>PROPERTY COSTS</b>	<b>2,692</b>	<b>182</b>	<b>169</b>	<b>13</b>	<b>under</b>
SUPPLIES AND SERVICES					
COMPUTER EQUIPMENT PURCHASE	2,457	1,153	1,175	(22)	over
COMPUTER EQUIPMENT MAINTENANCE	2,643	1,045	1,033	12	under
I.T. EQUIPMENT MAINT - CONTRACT	647	142	116	26	under
I.T. ELECTRONIC MESSAGING	131	33	36	(3)	over
EQUIPMENT, APPARATUS AND TOOLS	204	2	0	2	under
SUPPLIES FOR CLIENTS	133	10	5	5	under
FURNITURE - OFFICE	0	0	2	(2)	over
MATERIALS	78	6	10	(4)	over
MATERIALS, APPARATUS AND EQUIPMENT	0	0	2	(2)	over
PUBLICATIONS, JOURNALS, NEWSPAPERS ETC.	6	0	0	0	
FOODSTUFFS - GENERAL	82	4	9	(5)	over
PROTECTIVE CLOTHING & UNIFORMS	7	0	1	(1)	over
OTHER SUPPLIES AND SERVICES	1,289	32	153	(121)	over
CATERING - OUTWITH CONTRACT	6	0	0	0	
OUTSOURCED MAIL	134	11	13	(2)	over
FREE SCHOOL MEALS - COVID 19	297	297	328	(31)	over
<b>SUPPLIES AND SERVICES</b>	<b>8,114</b>	<b>2,735</b>	<b>2,883</b>	<b>(148)</b>	<b>over</b>
TRANSPORT AND PLANT					
POOL CAR CHARGES - RENTAL	24	1	0	1	under
POOL CAR CHARGES - FUEL	5	0	0	0	
FLEET SERVICE CHARGES - VEHICLE MAINTENANCE	2	0	0	0	
FLEET SERVICE CHARGES - LEASING	5	0	0	0	
FLEET SERVICE CHARGES - ROAD FUND LICENCES/MOT	1	0	0	0	
FLEET SERVICE CHARGES - FUEL	2	0	0	0	
FLEET SERVICE CHARGES - DRIVERS	37	3	0	3	under
<b>TRANSPORT AND PLANT</b>	<b>76</b>	<b>4</b>	<b>0</b>	<b>4</b>	<b>under</b>

Finance & Corporate Resources - Total

Expenditure / Income Variance Trends 2021/2022

	REVISED ANNUAL BUDGET SLC 21/22 2	PERIOD 2 ESTIMATE TO DATE	PERIOD 2 ACTUAL TO DATE	PERIOD 2 VARIANCE AMOUNT	Over/ Under
ADMINISTRATION					
PRINTING AND STATIONERY	585	9	9	0	
TELEPHONES	1,488	291	280	11	under
MOBILE PHONES	393	4	5	(1)	over
ADVERTISING - RECRUITMENT	18	18	19	(1)	over
ADVERTISING - OF COUNCIL SERVICE AVAILABILITY	1	0	0	0	
ADVERTISING - OTHER	139	10	7	3	under
POSTAGES/COURIERS	841	82	117	(35)	over
MEMBERSHIP FEES/SUBSCRIPTIONS	226	183	188	(5)	over
INSURANCE	139	0	0	0	
MEDICAL COSTS	141	26	26	0	
LEGAL EXPENSES	218	11	5	6	under
HOSPITALITY / CIVIC RECOGNITION	30	2	0	2	under
GIRO BANK AGENCY FEES	2	0	0	0	
PAYPOINT AGENCY FEES	101	8	9	(1)	over
SECURITY UPLIFT FEES	6	1	1	0	
OTHER ADMIN COSTS	289	112	110	2	under
MEMBERS ALLOWANCES	1,720	204	199	5	under
CONFERENCES - MEMBERS (incl associated costs)	9	1	0	1	under
CONFERENCES - OFFICIALS (incl associated costs)	9	0	0	0	
TRAINING	763	36	41	(5)	over
INTERNAL SUPPORT SERVICES ALLOCATION	42	0	0	0	
<b>ADMINISTRATION</b>	<b>7,160</b>	<b>998</b>	<b>1,016</b>	<b>(18)</b>	<b>over</b>
PAYMENT TO OTHER BODIES					
GRANTS TO VOLUNTARY ORGANISATIONS	678	131	123	8	under
PAYMENTS TO OTHER BODIES	6,122	4,209	4,216	(7)	over
EXTERNAL AUDIT FEES	516	0	0	0	
PRIVATE INDIVIDUALS - GENERAL	8	1	0	1	under
<b>PAYMENT TO OTHER BODIES</b>	<b>7,324</b>	<b>4,341</b>	<b>4,339</b>	<b>2</b>	<b>under</b>
PAYMENT TO CONTRACTORS					
PAYMENT TO PRIVATE CONTRACTOR	40	3	3	0	
PAYMENT TO EXTERNAL CONSULTANTS / PROFESSIONAL SERVICES	231	2	0	2	under
<b>PAYMENT TO CONTRACTORS</b>	<b>271</b>	<b>5</b>	<b>3</b>	<b>2</b>	<b>under</b>
TRANSFER PAYMENTS					
RENT ALLOWANCE	27,581	2,091	2,091	0	
RENT REBATES	40,961	3,374	3,374	0	
<b>TRANSFER PAYMENTS</b>	<b>68,542</b>	<b>5,465</b>	<b>5,465</b>	<b>0</b>	
FINANCING CHARGES					
LEASING CHARGES - OPERATIONAL	1	0	0	0	
I.T. EQUIPMENT LEASING-CONTRACT	1,042	289	268	21	under
<b>FINANCING CHARGES</b>	<b>1,043</b>	<b>289</b>	<b>268</b>	<b>21</b>	<b>under</b>
<b>TOTAL EXPENDITURE</b>	<b>126,507</b>	<b>17,830</b>	<b>18,060</b>	<b>(230)</b>	<b>over</b>

Finance & Corporate Resources - Total

Expenditure / Income Variance Trends 2021/2022

	REVISED ANNUAL BUDGET SLC 21/22 2	PERIOD 2 ESTIMATE TO DATE	PERIOD 2 ACTUAL TO DATE	PERIOD 2 VARIANCE AMOUNT	Over/ Under
INCOME					
NON RELEVANT GOVERNMENT GRANT	(4,379)	(4,379)	(4,471)	92	over rec
STATUTORY ADDITIONS - COST OF COLLECTION	(740)	0	0	0	
RENT REBATES SUBSIDY	(37,091)	(3,125)	(3,125)	0	
RENT ALLOWANCE SUBSIDY	(27,067)	(1,975)	(1,975)	0	
DWP SUBSIDY	(1,268)	(87)	(87)	0	
CONTRIBUTIONS FROM DEVELOPMENT AGENCIES	(120)	(34)	(32)	(2)	under rec
CONTRIBUTIONS FROM OTHER BODIES	0	0	(51)	51	over rec
LOTTERY GRANTS	0	0	(4)	4	over rec
ESF GRANT	(40)	0	0	0	
SALES - GENERAL	(90)	(5)	0	(5)	under rec
SALES - OTHER BODIES	(719)	(17)	(17)	0	
SALES - DEPARTMENTS OF THE AUTHORITY	(32)	(2)	(1)	(1)	under rec
FEES AND CHARGES - GENERAL	(4,304)	(282)	(283)	1	over rec
CHARGES TO HEALTH BOARDS	(38)	0	0	0	
FEES AND CHARGES - OTHER BODIES	(236)	(16)	(7)	(9)	under rec
FEES AND CHARGES - DEPARTMENTS OF THE AUTHORITY	(2,953)	(128)	(172)	44	over rec
RENTAL INCOME	(2)	0	0	0	
HOME LOANS REPAYMENTS	(17)	0	0	0	
BIRTH REGISTRATION	(36)	(3)	(2)	(1)	under rec
DEATH REGISTRATION	(71)	(3)	(4)	1	over rec
MARRIAGE STATUTORY FEES	(98)	(3)	(11)	8	over rec
EXTRACT ISSUE	(96)	(12)	(12)	0	
MARRIAGES	(75)	(8)	(7)	(1)	under rec
CITIZENSHIP CEREMONIES	(10)	(1)	(1)	0	
NATIONAL CHECKING SERVICE	(71)	(5)	0	(5)	under rec
OTHER INCOME	(8,362)	(786)	(751)	(35)	under rec
REALLOCATION OF CENTRAL SUPPORT COSTS	(6,492)	0	0	0	
REALLOCATION OF SUPPORT COSTS	(180)	0	0	0	
<b>INCOME</b>	<b>(94,587)</b>	<b>(10,871)</b>	<b>(11,013)</b>	<b>142</b>	<b>over rec</b>
<b>NET EXPENDITURE</b>	<b>31,920</b>	<b>6,959</b>	<b>7,047</b>	<b>(88)</b>	<b>over</b>