

Appendix C

South Lanarkshire Council

Revenue Budget Monitoring Statement

Period Ended 16 July 2021 (No 4)

Finance and Corporate Resources

Service Departments :-

| | Annual Budget | Forecast for Year | Annual Forecast Variance | Budget Proportion to 16/07/21 | Actual to Period 4 to 16/07/21 | Variance to 16/07/21 |
|--|------------------|----------------------|--------------------------------|-------------------------------------|--------------------------------------|-------------------------|
| | £m | £m | £m | £m | £m | £m |
| Finance Services - Strategy | 1.877 | 1.877 | 0.000 | 0.987 | 0.977 | 0.010 under |
| Finance Services - Transactions | 12.246 | 12.246 | 0.000 | 4.820 | 4.855 | (0.035) over |
| Audit and Compliance Services | 0.324 | 0.324 | 0.000 | 0.184 | 0.182 | 0.002 under |
| Information Technology Services | 5.266 | 5.266 | 0.000 | 4.857 | 4.857 | 0.000 |
| Communications and Strategy Services | 0.884 | 0.884 | 0.000 | 0.440 | 0.440 | 0.000 |
| Administration and Licensing Services | 4.047 | 4.047 | 0.000 | 1.738 | 1.745 | (0.007) over |
| Personnel Services | 12.007 | 12.007 | 0.000 | 2.523 | 2.542 | (0.019) over |
| COVID-19 | 0.000 | 0.000 | 0.000 | 0.000 | 1.666 | (1.666) over |
| Total Finance and Corporate Resources | 36.651 | 36.651 | 0.000 | 15.549 | 17.264 | (1.715) over |

Finance and Corporate Resources Variance Analysis 2021/22 (Period 4)

| Subjective Head | Variance | Subjective line | Service / amount | Explanation |
|-----------------------|---------------|---|---|---|
| Employee Costs | (282k) over | APT&C Basic / Superannuation / NI - (215k) over Pension Increases - (38k) over | <u>Finance (Transactions)</u> <u>- (33k) over</u> IT Services - (18k) over Administration, Legal and Licensing Services - (39k) over COVID-19 - (127k) over Finance (Transactions) Services - (11k) over Personnel Services - (18k) over | The overspends are 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 overspends reflect the ongoing cost of early retirals and these are being managed within the overall budget. |
| Property Costs | 85k under | <u>Electricity - 69k under</u> | <u>IT Services - 62k under</u> | The underspend reflects lower than anticipated costs at the Caird Centre. |
| Supplies and Services | (1,366k) over | <u>Computer Equipment Purchase - 74k under</u> | <u>Finance (Transactions)</u> <u>- (59k) over</u> | This overspend reflects the requirement for service cover at the 24 hour control centre. |

| Subjective Head | Variance | Subjective line | Service / amount | Explanation |
|------------------------------|----------|---|--|--|
| Supplies and Services (cont) | | <u>Computer Equipment Purchase (cont)</u> | <u>IT Services - 180k under</u> | The underspend reflects lower than anticipated spend in relation to ad-hoc systems expenditure. The underspend partly offsets the overspend on Computer Equipment Maintenance below. |
| | | <u>Computer Equipment Maintenance - (416k) over</u> | <u>IT Services - (420k) over</u> | The overspend reflects greater than anticipated licence and server costs, offset by additional income from recharges and also the underspend on Computer Equipment Purchases. |
| | | Other Supplies and Services - (1,035k) over | COVID-19 - (1,037k) over | This overspend relates to the costs of spring hardship payments and family pandemic payments and is offset by Scottish Government funding. |
| Administration Costs | 9k under | <u>Printing and Stationery - 67k under</u> | <u>Communications and Strategy - 62k under</u> | Expenditure on printroom works has been lower than anticipated, offset by an under recovery of income. |
| | | <u>Telephones - (38k over)</u> | <u>IT Services - (34k over)</u> | Expenditure to date is higher than anticipated, offset by additional income from recharges to Resources. |

| Subjective Head | Variance | Subjective line | Service / amount | Explanation |
|-------------------------|---------------------|--|---|--|
| Payment to Other Bodies | (375k) over | <u>Payments to Other Bodies - (377k) over</u> | <u>COVID-19 - (360k) over</u> | This is payments made to third sector organisations during the pandemic and is offset by Scottish Government COVID funding carried forward. |
| Income | 209k over recovered | Contributions from Other Bodies - 106k over recovered <u>Fees and Charges - General - 43k over recovered</u> Fees and Charges - Departments of the Authority - (82k) under recovered | Finance (Transactions) - 64k over recovered <u>Personnel - 42k over recovered</u> <u>Administration, Legal and Licensing Services - 45k over recovered</u> Communications and Strategy - (78k) under 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. 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 This over recovery relates to Landlord Registration fees and is offset by expenditure. 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 - 155k over recovered | Finance (Transactions) - (52k) under recovered | The under recovery mainly relates to income from the recovery of Housing Benefit Overpayment being lower than anticipated. |
| | | | <u>IT Services - 205k over recovered</u> | This over recovery relates to charges to other Resources for corporate mobiles, network and support server, offset by additional expenditure on Computer Equipment Maintenance (See Supplies and Services above). |

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

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|--|--|--------------------------------|----------------|--------------------------------|----------------|---------------------------------|-------------------------------|--------------------------------|----------------|
| 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 ESTIMATE TO DATE | PERIOD 4 ACTUAL TO DATE | PERIOD 4 VARIANCE AMOUNT | Over/ Under |
| Expenditure / Income Variance Trends 2021/2022 | | | | | | | | | |
| EMPLOYEE COSTS | | | | | | | | | |
| APT & C BASIC | 23,971 | (70) | over | (241) | over | 6,661 | 6,880 | (219) | over |
| APT & C OVERTIME | 45 | (6) | over | (6) | over | 13 | 34 | (21) | over |
| APT & C SUPERANNUATION | 4,814 | 13 | under | 2 | under | 1,306 | 1,293 | 13 | under |
| APT & C NIC | 2,370 | (3) | over | (12) | over | 642 | 651 | (9) | over |
| MANUAL BASIC | 15 | (7) | over | (5) | over | 4 | 9 | (5) | over |
| TRAVEL AND SUBSISTANCE | 34 | 3 | under | 6 | under | 9 | 0 | 9 | under |
| OTHER EMPLOYEE COSTS | 2 | 0 | | 0 | | 2 | 2 | 0 | |
| PENSION INCREASES | 833 | (32) | over | (13) | over | 267 | 305 | (38) | over |
| ADDITIONAL PENSION COSTS | 0 | (4) | over | (12) | over | 0 | 12 | (12) | over |
| EMPLOYEE COSTS | 32,084 | (106) | over | (281) | over | 8,904 | 9,186 | (282) | over |
| PROPERTY COSTS | | | | | | | | | |
| RATES | 109 | 0 | | 0 | | 0 | 0 | 0 | |
| SCOTTISH WATER - METERED CHARGES | 9 | (1) | over | (2) | over | 3 | 3 | 0 | |
| RENT | 50 | (4) | over | 0 | | 19 | 17 | 2 | under |
| SERVICE CHARGE | 2 | 0 | | 1 | under | 1 | 0 | 1 | under |
| FEU DUTIES | 1 | 0 | | 0 | | 0 | 0 | 0 | |
| PROPERTY INSURANCE | 4 | 0 | | 0 | | 1 | 1 | 0 | |
| SECURITY COSTS | 103 | 1 | under | 7 | under | 24 | 20 | 4 | under |
| REPAIRS & MAINTENANCE - INTERNAL CONTRATOR | 1 | 2 | under | 1 | under | 0 | (1) | 1 | under |
| REPAIRS & MAINTENANCE - EXTERNAL CONTRATOR | 2 | 0 | | 0 | | 0 | 0 | 0 | |
| ELECTRICITY - CONTRACT | 440 | 14 | under | 37 | under | 102 | 33 | 69 | under |
| GAS | 14 | 1 | under | 2 | under | 3 | 0 | 3 | under |
| FIXTURE & FITTINGS | 1,936 | 0 | | 0 | | 237 | 237 | 0 | |
| CLEANING AND JANITORIAL SUPPLIES AND EQUIPMENT | 2 | 0 | | 0 | | 1 | 0 | 1 | under |
| REFUSE UPLIFT | 2 | 0 | | 0 | | 0 | 0 | 0 | |
| OTHER PROPERTY COSTS | 17 | 0 | | 4 | under | 4 | 0 | 4 | under |
| PROPERTY COSTS | 2,692 | 13 | under | 50 | under | 395 | 310 | 85 | under |

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|--|--|--------------------------------|----------------|--------------------------------|----------------|---------------------------------|-------------------------------|--------------------------------|----------------|
| 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 ESTIMATE TO DATE | PERIOD 4 ACTUAL TO DATE | PERIOD 4 VARIANCE AMOUNT | Over/ Under |
| Expenditure / Income Variance Trends 2021/2022 | | | | | | | | | |
| SUPPLIES AND SERVICES | | | | | | | | | |
| COMPUTER EQUIPMENT PURCHASE | 2,457 | (22) | over | (63) | over | 1,385 | 1,311 | 74 | under |
| COMPUTER EQUIPMENT MAINTENANCE | 2,643 | 12 | under | (27) | over | 2,323 | 2,739 | (416) | over |
| I.T. EQUIPMENT MAINT - CONTRACT | 647 | 26 | under | 44 | under | 199 | 152 | 47 | under |
| I.T. ELECTRONIC MESSAGING | 131 | (3) | over | (3) | over | 33 | 38 | (5) | over |
| EQUIPMENT, APPARATUS AND TOOLS | 204 | 2 | under | 3 | under | 30 | 0 | 30 | under |
| SUPPLIES FOR CLIENTS | 133 | 5 | under | 10 | under | 31 | 13 | 18 | under |
| FURNITURE - OFFICE | 0 | (2) | over | (3) | over | 0 | 4 | (4) | over |
| MATERIALS | 78 | (4) | over | (2) | over | 18 | 21 | (3) | over |
| MATERIALS, APPARATUS AND EQUIPMENT | 0 | (2) | over | (2) | over | 0 | 5 | (5) | over |
| PUBLICATIONS, JOURNALS, NEWSPAPERS ETC. | 6 | 0 | | 0 | | 1 | 0 | 1 | under |
| FOODSTUFFS - GENERAL | 82 | (5) | over | (13) | over | 15 | 30 | (15) | over |
| PROTECTIVE CLOTHING & UNIFORMS | 7 | (1) | over | (1) | over | 1 | 4 | (3) | over |
| LAUNDRY COSTS | 0 | 0 | | 0 | | 0 | 1 | (1) | over |
| OTHER SUPPLIES AND SERVICES | 1,381 | (121) | over | (1,099) | over | 123 | 1,158 | (1,035) | over |
| CATERING - OUTWITH CONTRACT | 6 | 0 | | 1 | under | 1 | 0 | 1 | under |
| OUTSOURCED MAIL | 134 | (2) | over | 1 | under | 29 | 32 | (3) | over |
| FREE SCHOOL MEALS - COVID 19 | 297 | (31) | over | (42) | over | 297 | 344 | (47) | over |
| SUPPLIES AND SERVICES | 8,206 | (148) | over | (1,196) | over | 4,486 | 5,852 | (1,366) | over |
| TRANSPORT AND PLANT | | | | | | | | | |
| POOL CAR CHARGES - RENTAL | 24 | 1 | under | 3 | under | 5 | 0 | 5 | under |
| POOL CAR CHARGES - FUEL | 5 | 0 | | 0 | | 0 | 0 | 0 | |
| FLEET SERVICE CHARGES - VEHICLE MAINTENANCE | 1 | 0 | | 0 | | 0 | 0 | 0 | |
| FLEET SERVICE CHARGES - LEASING | 5 | 0 | | 1 | under | 1 | 0 | 1 | under |
| FLEET SERVICE CHARGES - HIRED VEHICLES | 0 | 0 | | 0 | | 0 | 1 | (1) | over |
| FLEET SERVICE CHARGES - ROAD FUND LICENCES/MOT | 1 | 0 | | 0 | | 0 | 0 | 0 | |
| FLEET SERVICE CHARGES - FUEL | 2 | 0 | | 0 | | 0 | 0 | 0 | |
| FLEET SERVICE CHARGES - DRIVERS | 37 | 3 | under | 1 | under | 2 | 0 | 2 | under |
| TRANSPORT AND PLANT | 75 | 4 | under | 5 | under | 8 | 1 | 7 | under |

| 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 ESTIMATE TO DATE | PERIOD 4 ACTUAL TO DATE | PERIOD 4 VARIANCE AMOUNT | Over/ Under |
|---|--|--------------------------------|----------------|--------------------------------|----------------|---------------------------------|-------------------------------|--------------------------------|----------------|
| Expenditure / Income Variance Trends 2021/2022 | | | | | | | | | |
| ADMINISTRATION | | | | | | | | | |
| PRINTING AND STATIONERY | 585 | 0 | | 3 | under | 148 | 81 | 67 | under |
| TELEPHONES | 1,053 | 11 | under | (34) | over | 705 | 743 | (38) | over |
| MOBILE PHONES | 392 | (1) | over | (2) | over | 151 | 157 | (6) | over |
| ADVERTISING - RECRUITMENT | 18 | (1) | over | (21) | over | 18 | 39 | (21) | over |
| ADVERTISING - OF COUNCIL SERVICE AVAILABILITY | 1 | 0 | | 0 | | 0 | 0 | 0 | |
| ADVERTISING - OTHER | 139 | 3 | under | 8 | under | 32 | 19 | 13 | under |
| POSTAGES/COURIERS | 841 | (35) | over | (13) | over | 197 | 228 | (31) | over |
| SMS MESSAGING | 0 | 0 | | 3 | under | 0 | 0 | 0 | |
| MEMBERSHIP FEES/SUBSCRIPTIONS | 226 | (5) | over | (7) | over | 188 | 193 | (5) | over |
| INSURANCE | 139 | 0 | | 0 | | 0 | 0 | 0 | |
| MEDICAL COSTS | 141 | 0 | | (1) | over | 54 | 57 | (3) | over |
| LEGAL EXPENSES | 218 | 6 | under | (5) | over | 43 | 27 | 16 | under |
| HOSPITALITY / CIVIC RECOGNITION | 30 | 2 | under | 0 | | 7 | 0 | 7 | under |
| GIRO BANK AGENCY FEES | 2 | 0 | | 0 | | 0 | 0 | 0 | |
| PAYPOINT AGENCY FEES | 101 | (1) | over | (2) | over | 24 | 23 | 1 | under |
| INTERNET AGENCY FEES | 0 | 0 | | (2) | over | 0 | 2 | (2) | over |
| SECURITY UPLIFT FEES | 6 | 0 | | 0 | | 1 | 1 | 0 | |
| OTHER ADMIN COSTS | 724 | 2 | under | 3 | under | 700 | 700 | 0 | |
| MEMBERS ALLOWANCES | 1,763 | 5 | under | 8 | under | 468 | 458 | 10 | under |
| CONFERENCES - MEMBERS (incl associated costs) | 9 | 1 | under | 1 | under | 2 | 0 | 2 | under |
| CONFERENCES - OFFICIALS (incl associated costs) | 9 | 0 | | 0 | | 1 | 1 | 0 | |
| TRAINING | 763 | (5) | over | (3) | over | 202 | 202 | 0 | |
| VOLUNTEERS' EXPENSES | 0 | 0 | | (1) | over | 0 | 1 | (1) | over |
| INTERNAL SUPPORT SERVICES ALLOCATION | 42 | 0 | | 0 | | 0 | 0 | 0 | |
| ADMINISTRATION | 7,202 | (18) | over | (65) | over | 2,941 | 2,932 | 9 | under |
| PAYMENT TO OTHER BODIES | | | | | | | | | |
| GRANTS TO VOLUNTARY ORGANISATIONS | 678 | 8 | under | 0 | | 295 | 295 | 0 | |
| PAYMENTS TO OTHER BODIES | 13,277 | (7) | over | (23) | over | 5,114 | 5,491 | (377) | over |
| EXTERNAL AUDIT FEES | 516 | 0 | | 0 | | 174 | 174 | 0 | |
| BUSINESS GRANTS - COVID 19 | 3,516 | 0 | | 0 | | 1,996 | 1,996 | 0 | |
| PRIVATE INDIVIDUALS - GENERAL | 8 | 1 | under | 1 | under | 2 | 0 | 2 | under |
| PAYMENT TO OTHER BODIES | 17,995 | 2 | under | (22) | over | 7,581 | 7,956 | (375) | over |
| PAYMENT TO CONTRACTORS | | | | | | | | | |
| PAYMENT TO PRIVATE CONTRACTOR | 40 | 0 | | 0 | | 3 | 5 | (2) | over |
| PAYMENT TO INTERNAL CONSULTANTS | 0 | 0 | | 0 | | 0 | 4 | (4) | over |
| PAYMENT TO EXTERNAL CONSULTANTS / PROFESSIONAL SERVICES | 231 | 2 | under | (2) | over | 0 | 2 | (2) | over |
| PAYMENT TO CONTRACTORS | 271 | 2 | under | (2) | over | 3 | 11 | (8) | over |

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|---|--|--------------------------------|-----------------|--------------------------------|-----------------|---------------------------------|-------------------------------|--------------------------------|-----------------|
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| Expenditure / Income Variance Trends 2021/2022 | | | | | | | | | |
| TRANSFER PAYMENTS | | | | | | | | | |
| RENT ALLOWANCE | 27,581 | 0 | | 0 | | 6,155 | 6,156 | (1) | over |
| RENT REBATES | 40,961 | 0 | | 0 | | 10,272 | 10,272 | 0 | |
| TRANSFER PAYMENTS | 68,542 | 0 | | 0 | | 16,427 | 16,428 | (1) | over |
| FINANCING CHARGES | | | | | | | | | |
| LEASING CHARGES - OPERATIONAL | 1 | 0 | | 0 | | 0 | 0 | 0 | |
| I.T. EQUIPMENT LEASING-CONTRACT | 1,042 | 21 | under | 17 | under | 392 | 385 | 7 | under |
| FINANCING CHARGES | 1,043 | 21 | under | 17 | under | 392 | 385 | 7 | under |
| TOTAL EXPENDITURE | 138,110 | (230) | over | (1,494) | over | 41,137 | 43,061 | (1,924) | over |
| INCOME | | | | | | | | | |
| NON RELEVANT GOVERNMENT GRANT | (7,987) | 92 | over rec | 92 | over rec | (6,467) | (6,467) | 0 | |
| STATUTORY ADDITIONS - COST OF COLLECTION | (740) | 0 | | 0 | | 0 | 0 | 0 | |
| RENT REBATES SUBSIDY | (37,091) | 0 | | 0 | | (9,375) | (9,375) | 0 | |
| RENT ALLOWANCE SUBSIDY | (27,067) | 0 | | 0 | | (5,926) | (5,926) | 0 | |
| DWP SUBSIDY | (1,268) | 0 | | 0 | | (261) | (270) | 9 | over rec |
| CONTRIBUTIONS FROM DEVELOPMENT AGENCIES | (120) | (2) | under rec | 0 | | (37) | (49) | 12 | over rec |
| CONTRIBUTIONS FROM OTHER BODIES | (2,468) | 51 | over rec | 36 | over rec | 0 | (106) | 106 | over rec |
| LOTTERY GRANTS | 0 | 4 | over rec | 4 | over rec | 0 | (4) | 4 | over rec |
| ESF GRANT | (40) | 0 | | 0 | | 0 | 0 | 0 | |
| SALES - GENERAL | (90) | (5) | under rec | (14) | under rec | (17) | 0 | (17) | under rec |
| SALES - OTHER BODIES | (719) | 0 | | 0 | | 0 | 0 | 0 | |
| SALES - DEPARTMENTS OF THE AUTHORITY | (32) | (1) | under rec | 0 | | (1) | (1) | 0 | |
| FEES AND CHARGES - GENERAL | (4,304) | 1 | over rec | 76 | over rec | (701) | (744) | 43 | over rec |
| CHARGES TO HEALTH BOARDS | (38) | 0 | | 0 | | 0 | 0 | 0 | |
| FEES AND CHARGES - OTHER BODIES | (236) | (9) | under rec | (13) | under rec | (84) | (76) | (8) | under rec |
| FEES AND CHARGES - DEPARTMENTS OF THE AUTHORITY | (2,953) | 44 | over rec | 9 | over rec | (609) | (527) | (82) | under rec |
| RENTAL INCOME | (2) | 0 | | 0 | | 0 | 0 | 0 | |
| HOME LOANS REPAYMENTS | (17) | 0 | | 3 | over rec | 0 | (9) | 9 | over rec |
| BIRTH REGISTRATION | (36) | (1) | under rec | (3) | under rec | (8) | (2) | (6) | under rec |
| DEATH REGISTRATION | (71) | 1 | over rec | (4) | under rec | (16) | (9) | (7) | under rec |
| MARRIAGE STATUTORY FEES | (98) | 8 | over rec | 3 | over rec | (23) | (23) | 0 | |
| EXTRACT ISSUE | (96) | 0 | | 5 | over rec | (22) | (28) | 6 | over rec |
| MARRIAGES | (75) | (1) | under rec | 0 | | (17) | (17) | 0 | |
| CITIZENSHIP CEREMONIES | (10) | 0 | | 1 | over rec | (2) | (3) | 1 | over rec |
| NATIONAL CHECKING SERVICE | (71) | (5) | under rec | (11) | under rec | (16) | 0 | (16) | under rec |
| OTHER INCOME | (9,158) | (35) | under rec | 20 | over rec | (2,006) | (2,161) | 155 | over rec |
| REALLOCATION OF CENTRAL SUPPORT COSTS | (6,492) | 0 | | 0 | | 0 | 0 | 0 | |
| REALLOCATION OF SUPPORT COSTS | (180) | 0 | | 0 | | 0 | 0 | 0 | |
| INCOME | (101,459) | 142 | over rec | 204 | over rec | (25,588) | (25,797) | 209 | over rec |
| NET EXPENDITURE | 36,651 | (88) | over | (1,290) | over | 15,549 | 17,264 | (1,715) | over |