

Appendix C

South Lanarkshire Council

Revenue Budget Monitoring Statement

Period Ended 8 October 2021 (No 7)

Finance and Corporate Resources

Service Departments :-

	Annual Budget £m	Forecast for Year £m	Annual Forecast Variance £m	Budget Proportion to 08/10/21 £m	Actual to Period 7 to 08/10/21 £m	Variance to 08/10/21 £m
Finance Services - Strategy	1.962	1.962	0.000	1.690	1.690	0.000
Finance Services - Transactions	12.694	12.694	0.000	6.189	6.140	0.049 under
Audit and Compliance Services	0.339	0.339	0.000	0.280	0.280	0.000
Information Technology Services	5.037	5.037	0.000	5.804	5.798	0.006 under
Communications and Strategy Services	2.464	2.464	0.000	1.444	1.478	(0.034) over
Administration and Licensing Services	4.069	4.069	0.000	2.441	2.570	(0.129) over
Personnel Services	10.980	10.980	0.000	4.459	4.371	0.088 under
COVID-19	0.000	0.000	0.000	0.000	7.865	(7.865) over
Total Finance and Corporate Resources	37.545	37.545	0.000	22.307	30.192	(7.885) over

Finance and Corporate Resources Variance Analysis 2021/22 (Period 7)

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Employee Costs	(441k) over	APT&C Basic / Superannuation / NI - (350k) over	Audit - (51k) over IT Services - (58k) over Administration, Legal and Licensing Services - (70k) over COVID-19 - (272k) 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.
			<u>Finance Services (Transactions) - 118k under</u>	The underspend is due to vacant posts within Benefits and Revenues and also within the customer service centre. This is partly offset by the overspend on overtime.
		Overtime - (86k) over	Finance Services (Transactions) - (47k) over COVID-19 - (36k) over	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.

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Employee Costs (cont)		Pension Increases / Additional Pension Costs - (47k) over	Finance (Transactions) - (14k) over IT Services (7k) over Personnel Services - (22k) over	The overspends reflect the ongoing cost of early retirals and these are being managed within the overall budget.
Property Costs	157k under	Electricity - 142k under	IT Services - 131k under	The underspend reflects lower than anticipated costs at the Caird Centre. The budget requires to be realigned to meet the costs of the new storage solution.
Supplies and Services	(7,313k) over	<u>Computer Equipment Purchase - (211k) over</u>	<u>Finance Services (Transactions) - (44k) over</u> <u>IT Services - (102k) over</u> <u>Administration, Legal and Licensing Services - (33k) over</u> <u>COVID-19 - (24k) over</u>	The overspend reflects the current requirement for IT contract payments. The overspend reflects the additional IT support costs in relation to the COVID-19 pandemic payments and Free School Meals.

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Supplies and Services (cont)		Computer Equipment Maintenance - (94k) over	IT Services - (109k) over	This overspend reflects the costs associated with moving from the Caird Centre to a cloud hosting service. It is offset by the underspend on electricity within Caird.
		Foodstuffs - General - (47k) over	COVID-19 - (64k) over	The overspend relates to the Foodbank and is offset by Scottish Government funding carried forward.
		Other Supplies and Services - (6,926k) over	COVID-19 - (6,926k) over	This overspend relates to the costs of spring hardship, family pandemic, low income pandemic and child bridging pandemic payments and is offset by Scottish Government funding.
		Free School Meals - COVID19 - (68k) over	COVID-19 - (68k) over	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	112k under	Printing and Stationery - 35k under	Communications and Strategy - 35k under	Expenditure on printroom works has been lower than anticipated, offset by an under recovery of income.

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Administration Costs (cont)		<u>Telephones - 20k under</u> Advertising - Other - 30k under <u>Postages / Couriers - (32k) over</u> Legal Expenses - 29k under Training - 16k under	<u>IT Services - 21k under</u> Communications and Strategy - 28k under <u>COVID-19 - (28k over)</u> Finance Services (Transactions) - 28k under Personnel Services - 24k under	This underspend relates to lower than anticipated telephone expenditure and is partially offset by an under recovery of income. The underspend reflects lower than anticipated advertising expenditure and is offset by an under recovery of income. This relates to the cost of postage in relation to the COVID-19 low income pandemic cheques. The underspend relates to a reduction in legal expenses in relation to the collection of Council Tax. The underspend reflects the current demand for training.
Payment to Other Bodies	(396k) over	Payments to Other Bodies - (419k) 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.

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Payment to Other Bodies		Payments to Other Bodies (cont)	<u>Personnel Services - (55k) over</u>	This reflects expenditure associated with the Kickstart scheme to create jobs for young people and is offset by funding from the Department of Works and Pensions.
Transfer Payments	745k under	Rent Allowance - 1,118k under	Finance Services (Transactions) - 1,176k under	The underspend is related to the demand for Housing Benefit for private housing tenants and is offset by an under recovery of income.
			COVID-19 - (58k) over	The overspend relates to the benefits associated with additional accommodation requirements due to COVID-19.
		Rent Rebate - (373k) over	Finance Services (Transactions) - (373k) over	This overspend reflects the demand for Housing Benefit for council housing tenants and is offset by an over recovery of income.
Financing Charges	(208k) over	IT Equipment Leasing Contract - (208k) over	IT Services - (154k) over Personnel Services (14k) over Administration, Legal and Licensing Services (19k) over	This overspend on leasing of IT equipment is offset by an over recovery of income from recharges to Resources.

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Income	(522k) under recovered	Rent Rebates Subsidy - 545k over recovered	Finance Services (Transactions) - 545k over recovered	This over recovery reflects the demand for Housing Benefit for council housing tenants and is offset by an overspend on Transfer Payments.
		Rent Allowance Subsidy - (1,061k) under recovered	Finance Services (Transactions) - (1,061k) under recovered	This under recovery reflects the demand for Housing Benefit for private housing tenants and is offset by an underspend on Transfer Payments.
		DWP Subsidy - (63k) under recovered	Finance Services (Transactions) - (63k) under recovered	The under recovery is due to a reduction in the Department for Work and Pensions Administration Subsidy.
		Contributions from Other Bodies - 314k over recovered	Finance Services (Transactions) - 119k 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.

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Income (cont)		Contributions from Other Bodies (cont)	Personnel Services - 195k 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 expenditure on associated payments made to employers.
		Fees and Charges - General - (61k) under recovered	Administration, Legal and Licensing Services - (66k) 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 - (178k) under recovered	Communications and Strategy - (155k) under recovered	The under recovery reflects lower than anticipated income from recharges to other Resources, offset by a reduction in expenditure.
		Other Income - 43k over recovered	Finance (Transactions) - (236k) under recovered	The under recovery mainly relates to income from the recovery of Housing Benefit Overpayment being lower than anticipated.

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Income (cont)		Other Income (cont)	IT Services - 278k over recovered	This over recovery relates to charges to other Resources mainly for network and support servers and offsets the overspend on 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 4 VARIANCE AMOUNT	Over/ Under	PERIOD 5 VARIANCE AMOUNT	Over/ Under	PERIOD 6 VARIANCE AMOUNT	Over/ Under	PERIOD 7 ESTIMATE TO DATE	PERIOD 7 ACTUAL TO DATE	PERIOD 7 VARIANCE AMOUNT	Over/ Under
Expenditure / Income Variance Trends 2021/2022											
EMPLOYEE COSTS											
APT & C BASIC	25,115	25,115	under	(310)	over	(317)	over	12,573	13,104	(531)	over
APT & C OVERTIME	45	(21)	over	(40)	over	(58)	over	23	109	(86)	over
APT & C SUPERANNUATION	5,183	13	under	20	under	5	under	2,574	2,414	160	under
APT & C NIC	2,493	(9)	over	(5)	over	(20)	over	1,238	1,217	21	under
MANUAL BASIC	15	(5)	over	(5)	over	(4)	over	8	10	(2)	over
TRAVEL AND SUBSISTANCE	34	9	under	8	under	9	under	15	6	9	under
OTHER EMPLOYEE COSTS	666	0		2	under	(1)	over	0	(35)	35	under
PENSION INCREASES	833	(38)	over	(14)	over	(17)	over	424	456	(32)	over
ADDITIONAL PENSION COSTS	0	(12)	over	(12)	over	(12)	over	0	15	(15)	over
EMPLOYEE COSTS	34,384	25,052	under	(356)	over	(415)	over	16,855	17,296	(441)	over
PROPERTY COSTS											
RATES	109	0		0		0		106	93	13	under
SCOTTISH WATER - METERED CHARGES	9	0		(1)	over	0		4	4	0	
RENT	50	2	under	1	under	(7)	over	29	28	1	under
SERVICE CHARGE	2	1	under	1	under	1	under	1	0	1	under
FEU DUTIES	1	0		0		0		0	0	0	
PROPERTY INSURANCE	4	0		0		0		2	1	1	under
SECURITY COSTS	103	4	under	(9)	over	(10)	over	48	58	(10)	over
REPAIRS & MAINTENANCE - INTERNAL CONTRATOR	1	1	under	1	under	1	under	0	(1)	1	under
REPAIRS & MAINTENANCE - EXTERNAL CONTRATOR	2	0		1	under	1	under	1	0	1	under
ELECTRICITY - CONTRACT	440	69	under	98	under	109	under	204	62	142	under
GAS	14	3	under	5	under	6	under	6	0	6	under
FIXTURE & FITTINGS	2,066	0		0		0		787	787	0	
CLEANING AND JANITORIAL SUPPLIES AND EQUIPMENT	2	1	under	1	under	1	under	1	0	1	under
HEALTH & HYGIENE MATERIALS	40	0		(6)	over	(1)	over	18	20	(2)	over
REFUSE UPLIFT	2	0		0		1	under	1	0	1	under
OTHER PROPERTY COSTS	17	4	under	7	under	0		8	7	1	under
PROPERTY COSTS	2,862	85	under	99	under	102	under	1,216	1,059	157	under

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Expenditure / Income Variance Trends 2021/2022											
SUPPLIES AND SERVICES											
COMPUTER EQUIPMENT PURCHASE	2,369	74	under	(12)	over	(38)	over	1,673	1,884	(211)	over
COMPUTER EQUIPMENT MAINTENANCE	2,723	(416)	over	67	under	(74)	over	2,684	2,778	(94)	over
I.T. EQUIPMENT MAINT - CONTRACT	639	47	under	17	under	0		328	315	13	under
I.T. ELECTRONIC MESSAGING	118	(5)	over	(16)	over	1	under	65	70	(5)	over
EQUIPMENT, APPARATUS AND TOOLS	204	30	under	13	under	14	under	22	0	22	under
SUPPLIES FOR CLIENTS	233	18	under	15	under	18	under	95	74	21	under
FURNITURE - OFFICE	0	(4)	over	(4)	over	(4)	over	0	5	(5)	over
MATERIALS	79	(3)	over	0		0		45	43	2	under
MATERIALS, APPARATUS AND EQUIPMENT	0	(5)	over	(5)	over	(5)	over	0	5	(5)	over
PUBLICATIONS, JOURNALS, NEWSPAPERS ETC.	6	2	under	3	under	2	under	2	1	1	under
FOODSTUFFS - GENERAL	84	(15)	over	(18)	over	(45)	over	39	86	(47)	over
PROTECTIVE CLOTHING & UNIFORMS	7	(3)	over	(1)	over	(3)	over	4	8	(4)	over
LAUNDRY COSTS	0	(1)	over	(1)	over	(1)	over	0	1	(1)	over
OTHER SUPPLIES AND SERVICES	298	(1,035)	over	(1,038)	over	(5,449)	over	145	7,071	(6,926)	over
HEALTH AND SAFETY	0	0		0		(10)	over	0	0	0	
CATERING - OUTWITH CONTRACT	6	1	under	2	under	2	under	3	0	3	under
OUTSOURCED MAIL	134	(3)	over	2	under	(4)	over	55	64	(9)	over
FREE SCHOOL MEALS - COVID 19	297	(47)	over	(50)	over	(56)	over	297	365	(68)	over
SUPPLIES AND SERVICES	7,197	(1,365)	over	(1,026)	over	(5,652)	over	5,457	12,770	(7,313)	over
TRANSPORT AND PLANT											
POOL CAR CHARGES - RENTAL	23	5	under	7	under	(10)	over	11	18	(7)	over
POOL CAR CHARGES - FUEL	5	0		0		0		2	0	2	under
FLEET SERVICE CHARGES - VEHICLE MAINTENANCE	2	0		0		(1)	over	0	1	(1)	over
FLEET SERVICE CHARGES - LEASING	5	1	under	1	under	2	under	2	0	2	under
FLEET SERVICE CHARGES - HIRED VEHICLES	0	(1)	over	(1)	over	(2)	over	0	2	(2)	over
FLEET SERVICE CHARGES - ROAD FUND LICENCES/MOT	1	0		0		0		0	0	0	
FLEET SERVICE CHARGES - FUEL	2	0		0		(1)	over	0	1	(1)	over
FLEET SERVICE CHARGES - DRIVERS	37	2	under	2	under	3	under	32	28	4	under
TRANSPORT AND PLANT	75	7	under	9	under	(9)	over	47	50	(3)	over

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Expenditure / Income Variance Trends 2021/2022											
ADMINISTRATION											
PRINTING AND STATIONERY	572	67	under	16	under	38	under	234	199	35	under
TELEPHONES	1,344	(38)	over	(28)	over	(7)	over	1,109	1,089	20	under
MOBILE PHONES	392	(6)	over	(6)	over	(6)	over	298	305	(7)	over
ADVERTISING - RECRUITMENT	18	(21)	over	(7)	over	(8)	over	18	29	(11)	over
ADVERTISING - OTHER	139	13	under	20	under	19	under	69	39	30	under
POSTAGES/COURIERS	762	(31)	over	(16)	over	(19)	over	349	381	(32)	over
SMS MESSAGING	0	0		(1)	over	(1)	over	0	1	(1)	over
MEMBERSHIP FEES/SUBSCRIPTIONS	220	(5)	over	2	under	(1)	over	196	199	(3)	over
INSURANCE	139	0		0		0		0	0	0	
MEDICAL COSTS	122	(3)	over	(1)	over	0		109	110	(1)	over
LEGAL EXPENSES	218	16	under	21	under	18	under	91	62	29	under
HOSPITALITY / CIVIC RECOGNITION	30	7	under	9	under	11	under	13	0	13	under
GIRO BANK AGENCY FEES	2	0		0		1	under	1	0	1	under
PAYPOINT AGENCY FEES	101	1	under	6	under	8	under	45	37	8	under
INTERNET AGENCY FEES	0	(2)	over	(2)	over	(2)	over	0	2	(2)	over
SECURITY UPLIFT FEES	6	0		1	under	1	under	0	1	(1)	over
OTHER ADMIN COSTS	2,002	0		7	under	9	under	1,974	1,964	10	under
MEMBERS ALLOWANCES	1,720	10	under	12	under	13	under	842	836	6	under
CONFERENCES - MEMBERS (incl associated costs)	9	2	under	3	under	3	under	4	1	3	under
CONFERENCES - OFFICIALS (incl associated costs)	7	0		1	under	1	under	3	3	0	
TRAINING	763	0		34	under	33	under	373	357	16	under
VOLUNTEERS' EXPENSES	0	(1)	over	(1)	over	(1)	over	0	1	(1)	over
INTERNAL SUPPORT SERVICES ALLOCATION	42	0		0		0		0	0	0	
ADMINISTRATION	8,608	9	under	70	under	110	under	5,728	5,616	112	under
PAYMENT TO OTHER BODIES											
MANAGEMENT AND TECHNOLOGY TRAINING GRANT	0	0		(2)	over	(2)	over	0	3	(3)	over
GRANTS TO VOLUNTARY ORGANISATIONS	582	0		32	under	17	under	323	301	22	under
PAYMENTS TO OTHER BODIES	12,537	(377)	over	(356)	over	(389)	over	5,780	6,199	(419)	over
EXTERNAL AUDIT FEES	516	0		0		0		258	258	0	
BUSINESS GRANTS - COVID 19	3,516	0		0		0		2,973	2,973	0	
PRIVATE INDIVIDUALS - GENERAL	8	2	under	2	under	3	under	4	0	4	under
PAYMENT TO OTHER BODIES	17,159	(375)	over	(324)	over	(371)	over	9,338	9,734	(396)	over
PAYMENT TO CONTRACTORS											
PAYMENT TO PRIVATE CONTRACTOR	40	(2)	over	(17)	over	(15)	over	40	55	(15)	over
PAYMENT TO INTERNAL CONSULTANTS	0	(4)	over	0		0		0	0	0	
PAYMENT TO EXTERNAL CONSULTANTS / PROFESSIONAL SERVICES	188	(2)	over	(1)	over	(1)	over	1	2	(1)	over
PAYMENT TO CONTRACTORS	228	(8)	over	(18)	over	(16)	over	41	57	(16)	over

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Expenditure / Income Variance Trends 2021/2022											
TRANSFER PAYMENTS											
RENT ALLOWANCE	27,581	(1)	over	890	under	1,083	under	13,350	12,232	1,118	under
RENT REBATES	40,961	0		226	under	271	under	18,367	18,740	(373)	over
TRANSFER PAYMENTS	68,542	(1)	over	1,116	under	1,354	under	31,717	30,972	745	under
FINANCING CHARGES											
LEASING CHARGES - OPERATIONAL	31	0		0		0		15	15	0	
I.T. EQUIPMENT LEASING-CONTRACT	600	7	under	(246)	over	(310)	over	420	628	(208)	over
FINANCING CHARGES	631	7	under	(246)	over	(310)	over	435	643	(208)	over
TOTAL EXPENDITURE	139,686	23,411	under	(676)	over	(5,207)	over	70,834	78,197	(7,363)	over
INCOME											
NON RELEVANT GOVERNMENT GRANT	(9,924)	0		0		0		(9,381)	(9,381)	0	
STATUTORY ADDITIONS - COST OF COLLECTION	(740)	0		0		0		(75)	(68)	(7)	under rec
RENT REBATES SUBSIDY	(37,091)	0		(85)	under rec	(102)	under rec	(18,205)	(18,750)	545	over rec
RENT ALLOWANCE SUBSIDY	(27,067)	0		(881)	under rec	(1,057)	under rec	(12,914)	(11,853)	(1,061)	under rec
DWP SUBSIDY	(1,268)	9	over rec	(53)	under rec	(62)	under rec	(649)	(586)	(63)	under rec
CONTRIBUTIONS FROM DEVELOPMENT AGENCIES	(120)	12	over rec	15	over rec	28	over rec	(39)	(63)	24	over rec
CONTRIBUTIONS FROM OTHER BODIES	(2,468)	106	over rec	168	over rec	231	over rec	0	(314)	314	over rec
LOTTERY GRANTS	0	4	over rec	4	over rec	4	over rec	0	(4)	4	over rec
ESF GRANT	(40)	0		35	over rec	45	over rec	0	(57)	57	over rec
SALES - GENERAL	(90)	(17)	under rec	(21)	under rec	(27)	under rec	(41)	(1)	(40)	under rec
SALES - OTHER BODIES	0	0		0		0		0	0	0	
SALES - DEPARTMENTS OF THE AUTHORITY	(32)	0		(9)	under rec	(6)	under rec	(15)	(6)	(9)	under rec
FEES AND CHARGES - GENERAL	(4,304)	43	over rec	(57)	under rec	(75)	under rec	(1,653)	(1,592)	(61)	under rec
CHARGES TO HEALTH BOARDS	(38)	0		0		0		0	0	0	
FEES AND CHARGES - OTHER BODIES	(246)	(8)	under rec	(20)	under rec	(4)	under rec	(148)	(117)	(31)	under rec
FEES AND CHARGES - DEPARTMENTS OF THE AUTHORITY	(3,133)	(82)	under rec	(95)	under rec	(140)	under rec	(1,251)	(1,073)	(178)	under rec
RENTAL INCOME	(2)	0		0		(1)	under rec	(1)	0	(1)	under rec
HOME LOANS REPAYMENTS	(17)	9	over rec	0		0		0	0	0	
BIRTH REGISTRATION	(36)	(6)	under rec	(9)	under rec	(12)	under rec	(16)	(2)	(14)	under rec
DEATH REGISTRATION	(71)	(7)	under rec	(10)	under rec	(12)	under rec	(33)	(19)	(14)	under rec
MARRIAGE STATUTORY FEES	(98)	0		0		0		(46)	(45)	(1)	under rec
EXTRACT ISSUE	(96)	6	over rec	6	over rec	7	over rec	(44)	(53)	9	over rec
MARRIAGES	(75)	0		(3)	under rec	(4)	under rec	(35)	(29)	(6)	under rec
CITIZENSHIP CEREMONIES	(10)	1	over rec	1	over rec	1	over rec	(5)	(6)	1	over rec
NATIONAL CHECKING SERVICE	(71)	(16)	under rec	(22)	under rec	(27)	under rec	(33)	0	(33)	under rec
OTHER INCOME	(8,432)	155	over rec	(47)	under rec	88	over rec	(3,943)	(3,986)	43	over 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	(102,141)	209	over rec	(1,083)	under rec	(1,125)	under rec	(48,527)	(48,005)	(522)	under rec
NET EXPENDITURE	37,545	23,620	under	(1,759)	over	(6,332)	over	22,307	30,192	(7,885)	over