

Appendix C

South Lanarkshire Council

Revenue Budget Monitoring Statement

Period Ended 24 May 2019 (No.2)

Finance and Corporate Resources

	Annual Budget	Forecast for Year	Annual Forecast Variance	Budget Proportion to 24/05/19	Actual to Period 2 to 24/05/19	Variance to 24/05/19
Service Departments :-	£m	£m	£m	£m	£m	£m
Finance Services - Strategy	2.286	2.286	0.000	0.429	0.453	(0.024) over
Finance Services - Transactions	12.169	12.169	0.000	2.175	2.057	0.118 under
Audit and Compliance Services	0.360	0.360	0.000	0.081	0.081	0.000
Information Technology Services	3.878	3.878	0.000	0.632	0.726	(0.094)
Communications and Strategy Services	1.083	1.083	0.000	0.274	0.274	0.000
Administration and Licensing Services	4.018	4.018	0.000	1.238	1.238	0.000
Personnel Services	8.018	8.018	0.000	1.216	1.216	0.000
Total Finance and Corporate Resources	31.812	31.812	0.000	6.045	6.045	0.000

Finance and Corporate Resources Variance Analysis 2019/20 (Period 2)

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Employee Costs	(110k) over	APT&C Basic / Superannuation / NI - (82k) over	Finance (Strategy) Services - (19k) over IT Services - (59k) over Personnel - (13k) over Administration, Legal and Licensing Services - (29k) over	The overspends are due to lower than anticipated staff turnover across the Services.
		Pension Increases - (15k) over	Finance (Transactions) Services - 32k under	The underspend is due to vacancies which are being considered in line with Service requirements.
			Finance (Transactions) Services - (3k) over IT Services - (5k) over Personnel Services - (3k) over Communications and Strategy Services - (3k) over	The overspends reflect the ongoing cost of early retirals and are being managed within the overall budget.
Administration Costs	0 variance	Advertising - Recruitment - (15k) over	Personnel Services - (15k) over	The overspend is mainly due to the increased cost of recruitment advertising.
		Training - 27k under	Personnel Services - 27k under	The underspend is due to the reduced cost of employability programmes to date.

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Transfer Payments	53k under	Rent Allowance - 18k under	Finance (Transactions) Services - 18k under	This underspend is related to the demand for Housing Benefit for private housing tenants and the reduced costs of overpayments.
		Rent Rebates - 35k under	Finance (Transactions) Services - 35k under	This underspend is related to the demand for Housing Benefit for Council tenants and the reduced costs of overpayments.
Income	55k over recovered	DWP Subsidy - 42k over recovered	Finance (Transactions) Services - 42k over recovered	The over recovery is due to one-off income from the Department for Work and Pensions to fund burdens in relation to employee costs and IT related projects.
		Sales - Other Bodies - (32k) under recovered	IT Services - (32k) under recovered	The under recovery is due to reduced income from hosting of external bodies at Caird Data Centre.
		Fees and Charges - General - 23k over recovered	Administration, Legal and Licensing Services - 24k over recovered	The over recovery is mainly due to greater than anticipated landlord registration income received to date.

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Income (cont)		Fees and Charges - Departments of the Authority - 23k over recovered	Communications and Strategy Services - 22k over recovered	The over recovery is due to greater than anticipated income from Resources for internal printing work completed to date.
		Other Income - (25k) under recovered	Communications and Strategy Services - (14k) under recovered	The under recovery is due to less than anticipated income from external printing work completed to date.

Finance & Corporate Resources - Total

Expenditure / Income Variance Trends 2019/2020

	REVISED ANNUAL BUDGET SLC 19/20 2	PERIOD 2 ESTIMATE TO DATE	PERIOD 2 ACTUAL TO DATE	PERIOD 2 VARIANCE AMOUNT	Over/ Under
EMPLOYEE COSTS					
APT & C BASIC	25,143	3,273	3,382	(109)	over
APT & C OVERTIME	45	5	9	(4)	over
APT & C SUPERANNUATION	4,925	636	610	26	under
APT & C NIC	2,465	318	317	1	under
MANUAL BASIC	15	1	3	(2)	over
TRAVEL AND SUBSISTANCE	34	3	4	(1)	over
OTHER EMPLOYEE COSTS	1	0	3	(3)	over
PENSION INCREASES	832	139	154	(15)	over
ADDITIONAL PENSION COSTS	0	0	3	(3)	over
EMPLOYEE COSTS	33,460	4,375	4,485	(110)	over
PROPERTY COSTS					
RATES	107	0	0	0	
SCOTTISH WATER - METERED CHARGES	9	0	0	0	
RENT	75	4	3	1	under
SERVICE CHARGE	2	0	1	(1)	over
FEU DUTIES	1	0	0	0	
PROPERTY INSURANCE	3	0	0	0	
SECURITY COSTS	103	9	9	0	
REPAIRS & MAINTENANCE - INTERNAL CONTRATOR	1	0	1	(1)	over
REPAIRS & MAINTENANCE - EXTERNAL CONTRATOR	3	0	1	(1)	over
TV LICENCES - EDUCATION	0	0	1	(1)	over
ELECTRICITY - CONTRACT	297	26	32	(6)	over
GAS	14	1	0	1	under
FIXTURE & FITTINGS	1,979	7	7	0	
CLEANING AND JANITORIAL SUPPLIES AND EQUIPMENT	2	0	0	0	
REFUSE UPLIFT	2	0	0	0	
OTHER PROPERTY COSTS	17	0	0	0	
PROPERTY COSTS	2,615	47	55	(8)	over
SUPPLIES AND SERVICES					
COMPUTER EQUIPMENT PURCHASE	2,342	508	501	7	under
COMPUTER EQUIPMENT MAINTENANCE	1,453	118	103	15	under
I.T. EQUIPMENT MAINT - CONTRACT	561	152	146	6	under
I.T. ELECTRONIC MESSAGING	130	32	38	(6)	over
EQUIPMENT, APPARATUS AND TOOLS	204	28	27	1	under
SUPPLIES FOR CLIENTS	133	10	16	(6)	over
FURNITURE - OFFICE	0	0	1	(1)	over
MATERIALS	82	11	15	(4)	over
PUBLICATIONS, JOURNALS, NEWSPAPERS ETC.	10	0	1	(1)	over
FOODSTUFFS - GENERAL	82	6	11	(5)	over
PROTECTIVE CLOTHING & UNIFORMS	7	0	(1)	1	under
OTHER SUPPLIES AND SERVICES	141	22	20	2	under
CATERING - OUTWITH CONTRACT	6	0	0	0	
OUTSOURCED MAIL	150	13	21	(8)	over
SUPPLIES AND SERVICES	5,301	900	899	1	under
TRANSPORT AND PLANT					
POOL CAR CHARGES - RENTAL	23	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	36	1	0	1	under
TRANSPORT AND PLANT	74	2	0	2	under

Finance & Corporate Resources - Total

Expenditure / Income Variance Trends 2019/2020

	REVISED ANNUAL BUDGET SLC 19/20 2	PERIOD 2 ESTIMATE TO DATE	PERIOD 2 ACTUAL TO DATE	PERIOD 2 VARIANCE AMOUNT	Over/ Under
ADMINISTRATION					
PRINTING AND STATIONERY	594	10	17	(7)	over
TELEPHONES	1,878	126	120	6	under
MOBILE PHONES	392	30	36	(6)	over
ADVERTISING - RECRUITMENT	29	29	44	(15)	over
ADVERTISING - OF COUNCIL SERVICE AVAILABILITY	1	0	0	0	
ADVERTISING - OTHER	205	16	16	0	
POSTAGES/COURIERS	570	146	152	(6)	over
MEMBERSHIP FEES/SUBSCRIPTIONS	226	180	184	(4)	over
INSURANCE	139	0	0	0	
MEDICAL COSTS	141	32	32	0	
LEGAL EXPENSES	269	22	19	3	under
HOSPITALITY / CIVIC RECOGNITION	30	2	1	1	under
GIRO BANK AGENCY FEES	2	0	1	(1)	over
PAYPOINT AGENCY FEES	101	14	14	0	
SECURITY UPLIFT FEES	6	1	1	0	
OTHER ADMIN COSTS	273	69	70	(1)	over
MEMBERS ALLOWANCES	1,593	207	204	3	under
CONFERENCES - MEMBERS (incl associated costs)	9	1	1	0	
CONFERENCES - OFFICIALS (incl associated costs)	9	0	0	0	
TRAINING	880	220	193	27	under
INTERNAL SUPPORT SERVICES ALLOCATION	60	0	0	0	
ADMINISTRATION	7,407	1,105	1,105	0	
PAYMENT TO OTHER BODIES					
GRANTS TO VOLUNTARY ORGANISATIONS	678	357	357	0	
PAYMENTS TO OTHER BODIES	1,723	59	49	10	under
EXTERNAL AUDIT FEES	495	0	0	0	
PRIVATE INDIVIDUALS - GENERAL	8	1	0	1	under
PAYMENT TO OTHER BODIES	2,904	417	406	11	under
PAYMENT TO CONTRACTORS					
PAYMENT TO PRIVATE CONTRACTOR	40	0	11	(11)	over
PAYMENT TO EXTERNAL CONSULTANTS / PROFESSIONAL SERVICES	225	8	8	0	
PAYMENT TO CONTRACTORS	265	8	19	(11)	over
TRANSFER PAYMENTS					
RENT ALLOWANCE	32,883	4,660	4,642	18	under
RENT REBATES	47,504	6,909	6,874	35	under
TRANSFER PAYMENTS	80,387	11,569	11,516	53	under
FINANCING CHARGES					
LEASING CHARGES - OPERATIONAL	61	15	10	5	under
I.T. EQUIPMENT LEASING-CONTRACT	993	450	448	2	under
FINANCING CHARGES	1,054	465	458	7	under
TOTAL EXPENDITURE	133,467	18,888	18,943	(55)	over

Finance & Corporate Resources - Total

Expenditure / Income Variance Trends 2019/2020

	REVISED ANNUAL BUDGET SLC 19/20 2	PERIOD 2 ESTIMATE TO DATE	PERIOD 2 ACTUAL TO DATE	PERIOD 2 VARIANCE AMOUNT	Over/ Under
INCOME					
STATUTORY ADDITIONS - COST OF COLLECTIO	(740)	0	0	0	
RENT REBATES SUBSIDY	(43,092)	(6,564)	(6,564)	0	
RENT ALLOWANCE SUBSIDY	(32,570)	(4,361)	(4,361)	0	
DWP SUBSIDY	(1,268)	(205)	(247)	42	over rec
CONTRIBUTIONS FROM DEVELOPMENT AGENCIES	(120)	(7)	(14)	7	over rec
CONTRIBUTIONS FROM OTHER BODIES	0	0	(6)	6	over rec
SALES - GENERAL	(90)	(7)	(12)	5	over rec
SALES - OTHER BODIES	(719)	(415)	(383)	(32)	under rec
SALES - DEPARTMENTS OF THE AUTHORITY	(32)	0	0	0	
FEES AND CHARGES - GENERAL	(4,577)	(241)	(264)	23	over rec
CHARGES TO HEALTH BOARDS	(38)	0	0	0	
FEES AND CHARGES - OTHER BODIES	(222)	(12)	(16)	4	over rec
FEES AND CHARGES - DEPARTMENTS OF THE AUTHORITY	(2,682)	(227)	(250)	23	over rec
RENTAL INCOME	(1)	0	0	0	
BIRTH REGISTRATION	(36)	(5)	(5)	0	
DEATH REGISTRATION	(71)	(11)	(11)	0	
MARRIAGE STATUTORY FEES	(98)	(8)	(16)	8	over rec
EXTRACT ISSUE	(96)	(15)	(14)	(1)	under rec
MARRIAGES	(75)	(11)	(11)	0	
CITIZENSHIP CEREMONIES	(10)	(1)	(1)	0	
NATIONAL CHECKING SERVICE	(71)	(5)	0	(5)	under rec
OTHER INCOME	(8,264)	(748)	(723)	(25)	under rec
REALLOCATION OF CENTRAL SUPPORT COSTS	(6,603)	0	0	0	
REALLOCATION OF SUPPORT COSTS	(180)	0	0	0	
INCOME	(101,655)	(12,843)	(12,898)	55	over rec
NET EXPENDITURE	31,812	6,045	6,045	0	