

Appendix C**South Lanarkshire Council****Revenue Budget Monitoring Statement****Period Ended 13 September 2019 (No.6)****Finance and Corporate Resources**

	Annual Budget	Forecast for Year	Annual Forecast Variance	Budget Proportion to 13/09/19	Actual to Period 6 to 13/09/19	Variance to 13/09/19
Service Departments :-	£m	£m	£m	£m	£m	£m
Finance Services - Strategy	2.147	2.147	0.000	1.485	1.532	(0.047) over
Finance Services - Transactions	12.279	12.279	0.000	9.279	9.110	0.169 under
Audit and Compliance Services	0.360	0.360	0.000	0.270	0.270	0.000
Information Technology Services	4.848	4.848	0.000	4.265	4.328	(0.063) over
Communications and Strategy Services	1.083	1.083	0.000	0.738	0.817	(0.079) over
Administration and Licensing Services	4.018	4.018	0.000	2.570	2.550	0.020 under
Personnel Services	8.018	8.018	0.000	3.864	3.864	0.000
Total Finance and Corporate Resources	32.753	32.753	0.000	22.471	22.471	0.000

Finance and Corporate Resources Variance Analysis 2019/20 (Period 6)

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Employee Costs	(95k) over	APT&C Basic / Superannuation / NI - (3k) over	Finance (Strategy) Services - (43k) over IT Services - (89k) over Administration, Legal and Licensing Services - (45k) over	The overspends are due to lower than anticipated staff turnover across the Services.
			Finance (Transactions) Services - 112k under	The variance is due to vacancies which are being considered in line with service requirements.
		Overtime - (42k) over	Finance (Transactions) Services - (42k) over	The overspend is due to overtime within Benefits and Revenues to cover vacancies and for staffing requirements within the 24 hour control centre and is offset by the underspend above.
		Pension Increases - (31k) over	Finance (Transactions) Services - (8k) over IT Services - (13k) over Personnel Services - (9k) over Communications and Strategy Services - (6k) over	The overspends reflect the ongoing cost of early retirals and are being managed within the overall budget.

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Supplies and Services	(53k) over	Computer Equipment Purchase - (90k) over	Finance (Transactions) - (51k) over	The overspend relates to additional one-off contract costs in respect of payroll consultancy and the Benefits and Revenues systems.
			Communications and Strategy Services - (14k) over	The overspend relates to software upgrades and will be managed within the overall budget.
			IT Services - (9k) over	The overspend reflects greater than anticipated expenditure on behalf of the Leisure Trust to date for additional service requests, which is offset by an over recovery of income from recharges.
		<u>Computer Equipment Maintenance - 47k under</u>	<u>IT Services - 28k under</u>	The underspend is due to less than anticipated costs for licenses and subscriptions for the various IT systems.
			<u>Communications and Strategy Services - 17k under</u>	The underspend is due to less than anticipated maintenance and project support costs for the IMPROVe system to date.

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Administration Costs (cont)	(45k) over	Printing and Stationery - (32k) over	Communications and Strategy Services - (26k) over	The overspend is due to greater than anticipated materials required for work undertaken within the print room to date and is offset by an over recovery of income.
		Advertising - Recruitment - (24k) over	Personnel Services - (24k) over	The overspend is mainly due to the increased cost of recruitment advertising.
		<u>Membership Fees / Subscriptions - (16k) over</u>	<u>Finance (Transactions) - (14k) over</u>	The overspend relates to the subscription required for an online benefits calculator tool and will be managed within the overall Service budget.
		<u>Legal Expenses - (20k) over</u>	<u>Personnel Services - (12k) over</u>	This overspend relates to legal expenses and will be managed within the overall budget.
		Training - 59k under	Personnel Services - 59k under	The underspend is due to the reduced cost of employability programmes to date.
Transfer Payments	144k under	Rent Allowance - 47k under	Finance (Transactions) Services - 47k under	This underspend is related to the demand for Housing Benefit for private housing tenants and the reduced costs of overpayments.

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Transfer Payments (cont)		Rent Rebates - 97k under	Finance (Transactions) Services - 97k under	This underspend is related to the demand for Housing Benefit for Council tenants and the reduced costs of overpayments.
Income	63k over recovered	<u>DWP Subsidy - (31k) under recovered</u>	<u>Finance (Transactions) Services - (31k) under recovered</u>	The under recovery is due a reduction in the Department for Work and Pensions Administration Subsidy this financial year and is being managed within the overall Service budget.
		Contributions from Other Bodies - 75k over recovered	Finance (Transactions) Services - 76k 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 - General - 18k over recovered	Administration, Legal and Licensing Services - 22k 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)		Other Income - (53k) under recovered	Communications and Strategy Services - (69k) under recovered	The under recovery is due to less than anticipated income from external printing work completed to date.
			IT Services - 9k over recovered	The over recovery reflects greater than anticipated recharges to the Leisure Trust to date which is offset by additional expenditure.

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

Finance & Corporate Resources - Total	REVISED ANNUAL BUDGET SLC 19/20 2	PERIOD 3 VARIANCE AMOUNT	Over/ Under	PERIOD 4 VARIANCE AMOUNT	Over/ Under	PERIOD 5 VARIANCE AMOUNT	Over/ Under	PERIOD 6 ESTIMATE TO DATE	PERIOD 6 ACTUAL TO DATE	PERIOD 6 VARIANCE AMOUNT	Over/ Under
Expenditure / Income Variance Trends 2019/2020											
EMPLOYEE COSTS											
APT & C BASIC	25,385	(93)	over	(144)	over	(91)	over	11,175	11,242	(67)	over
APT & C OVERTIME	45	(14)	over	(31)	over	(40)	over	19	61	(42)	over
APT & C SUPERANNUATION	4,932	19	under	34	under	47	under	2,149	2,097	52	under
APT & C NIC	2,471	1	under	4	under	13	under	1,075	1,063	12	under
MANUAL BASIC	15	(3)	over	(3)	over	(6)	over	7	12	(5)	over
MANUAL SUPERANNUATION	0	(1)	over	(1)	over	(1)	over	0	2	(2)	over
MANUAL NIC	0	0		0		0		0	1	(1)	over
TRAVEL AND SUBSISTANCE	44	0		(1)	over	(2)	over	18	19	(1)	over
OTHER EMPLOYEE COSTS	1	(5)	over	(7)	over	(7)	over	0	7	(7)	over
PENSION INCREASES	832	(15)	over	(37)	over	(22)	over	348	379	(31)	over
ADDITIONAL PENSION COSTS	0	(3)	over	(3)	over	(3)	over	0	3	(3)	over
EMPLOYEE COSTS	33,725	(114)	over	(189)	over	(112)	over	14,791	14,886	(95)	over
PROPERTY COSTS											
RATES	107	0		0		0		0	0	0	
SCOTTISH WATER - METERED CHARGES	9	1	under	0		0		4	3	1	under
RENT	73	0		0		(1)	over	26	26	0	
SERVICE CHARGE	3	0		(1)	over	(1)	over	1	2	(1)	over
FEU DUTIES	1	0		0		0		0	0	0	
PROPERTY INSURANCE	4	1	under	1	under	0		3	3	0	
SECURITY COSTS	102	(4)	over	(2)	over	(1)	over	42	45	(3)	over
REPAIRS & MAINTENANCE - INTERNAL CONTRATOR	1	(1)	over	(1)	over	(2)	over	0	23	(23)	over
REPAIRS & MAINTENANCE - EXTERNAL CONTRATOR	3	(1)	over	(1)	over	0		1	1	0	
TV LICENCES - EDUCATION	0	(1)	over	(1)	over	(1)	over	0	1	(1)	over
ELECTRICITY - CONTRACT	365	6	under	(4)	over	9	under	152	139	13	under
GAS	14	1	under	2	under	4	under	3	1	2	under
FIXTURE & FITTINGS	1,979	0		0		0		599	599	0	
JANITOR SERVICE	0	(1)	over	(2)	over	(2)	over	0	2	(2)	over
CLEANING AND JANITORIAL SUPPLIES AND EQUIPMENT	2	0		0		0		1	1	0	
REFUSE UPLIFT	3	0		0		0		1	1	0	
OTHER PROPERTY COSTS	16	1	under	0		(14)	over	7	30	(23)	over
PROPERTY COSTS	2,682	2	under	(9)	over	(9)	over	840	877	(37)	over

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Expenditure / Income Variance Trends 2019/2020											
SUPPLIES AND SERVICES											
COMPUTER EQUIPMENT PURCHASE	2,313	(43)	over	(48)	over	(82)	over	1,510	1,600	(90)	over
COMPUTER EQUIPMENT MAINTENANCE	2,264	10	under	9	under	9	under	1,934	1,887	47	under
I.T. EQUIPMENT MAINT - CONTRACT	564	7	under	1	under	(16)	over	288	276	12	under
I.T. ELECTRONIC MESSAGING	130	(6)	over	(12)	over	(9)	over	65	74	(9)	over
EQUIPMENT, APPARATUS AND TOOLS	204	1	under	2	under	1	under	115	116	(1)	over
ADAPTATIONS FOR CLIENTS	0	(1)	over	(1)	over	(1)	over	0	1	(1)	over
SUPPLIES FOR CLIENTS	133	1	under	(2)	over	(5)	over	51	54	(3)	over
FURNITURE - OFFICE	0	(1)	over	(1)	over	(1)	over	0	3	(3)	over
FURNISHINGS (INCL. CROCKERY & LINEN)	0	0		(1)	over	(1)	over	0	2	(2)	over
MATERIALS	82	(4)	over	(3)	over	1	under	34	37	(3)	over
PUBLICATIONS, JOURNALS, NEWSPAPERS ETC.	10	1	under	1	under	0		4	3	1	under
FOODSTUFFS - GENERAL	81	(3)	over	(3)	over	(3)	over	31	31	0	
PROTECTIVE CLOTHING & UNIFORMS	7	2	under	2	under	3	under	2	(2)	4	under
OTHER SUPPLIES AND SERVICES	141	(34)	over	(23)	over	(6)	over	57	64	(7)	over
CATERING - CONTRACT	0	0		0		(1)	over	0	1	(1)	over
CATERING - OUTWITH CONTRACT	6	1	under	0		1	under	2	1	1	under
OUTSOURCED MAIL	150	1	under	2	under	2	under	53	53	0	
BULK BUYING DISCOUNT	0	0		0		0		0	(2)	2	under
SUPPLIES AND SERVICES	6,085	(68)	over	(77)	over	(108)	over	4,146	4,199	(53)	over
TRANSPORT AND PLANT											
PURCHASE OF PLANT	11	2	under	3	under	3	under	4	0	4	under
POOL CAR CHARGES - RENTAL	23	2	under	2	under	4	under	8	6	2	under
POOL CAR CHARGES - FUEL	5	0		0		0		0	1	(1)	over
FLEET SERVICE CHARGES - VEHICLE MAINTENANCE	2	0		(1)	over	(3)	over	1	3	(2)	over
FLEET SERVICE CHARGES - LEASING	5	1	under	1	under	1	under	2	1	1	under
FLEET SERVICE CHARGES - ROAD FUND LICENCES/MOT	1	0		0		0		0	0	0	
FLEET SERVICE CHARGES - FUEL	2	0		0		0		0	1	(1)	over
FLEET SERVICE CHARGES - DRIVERS	36	1	under	2	under	0		21	20	1	under
TRANSPORT AND PLANT	85	6	under	7	under	5	under	36	32	4	under

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Expenditure / Income Variance Trends 2019/2020											
TRANSFER PAYMENTS											
RENT ALLOWANCE	32,883	24	under	44	under	39	under	13,806	13,759	47	under
RENT REBATES	47,475	49	under	77	under	82	under	17,533	17,436	97	under
TRANSFER PAYMENTS	80,358	73	under	121	under	121	under	31,339	31,195	144	under
FINANCING CHARGES											
LEASING CHARGES - OPERATIONAL	1	5	under	5	under	0		0	0	0	
I.T. EQUIPMENT LEASING-CONTRACT	1,037	6	under	(4)	over	12	under	722	721	1	under
FINANCING CHARGES	1,038	11	under	1	under	12	under	722	721	1	under
TOTAL EXPENDITURE	134,725	(87)	over	(119)	over	(82)	over	56,227	56,290	(63)	over
INCOME											
STATUTORY ADDITIONS - COST OF COLLECTIO	(740)	0		0		0		0	0	0	
RENT REBATES SUBSIDY	(43,092)	0		0		0		(16,420)	(16,420)	0	
RENT ALLOWANCE SUBSIDY	(32,570)	0		0		0		(10,891)	(10,891)	0	
DWP SUBSIDY	(1,268)	24	over rec	6	over rec	(13)	under rec	(531)	(500)	(31)	under rec
CONTRIBUTIONS FROM DEVELOPMENT AGENCIES	(149)	(1)	under rec	2	over rec	(3)	under rec	(77)	(77)	0	
CONTRIBUTIONS FROM OTHER BODIES	(29)	32	over rec	52	over rec	57	over rec	(29)	(104)	75	over rec
SALES - GENERAL	(90)	3	over rec	3	over rec	5	over rec	(35)	(40)	5	over rec
SALES - DEPARTMENTS OF THE AUTHORITY	(32)	0		0		0		(12)	(10)	(2)	under rec
FEES AND CHARGES - GENERAL	(4,675)	2	over rec	(10)	under rec	46	over rec	(1,337)	(1,355)	18	over rec
CHARGES TO HEALTH BOARDS	(38)	0		0		0		0	0	0	
FEES AND CHARGES - OTHER BODIES	(236)	6	over rec	4	over rec	11	over rec	(105)	(118)	13	over rec
FEES AND CHARGES - DEPARTMENTS OF THE AUTHORITY	(2,652)	12	over rec	15	over rec	(10)	under rec	(950)	(959)	9	over rec
RENTAL INCOME	(2)	0		0		1	over rec	(1)	(1)	0	
BIRTH REGISTRATION	(35)	3	over rec	2	over rec	3	over rec	(14)	(16)	2	over rec
DEATH REGISTRATION	(71)	0		(1)	under rec	3	over rec	(27)	(30)	3	over rec
MARRIAGE STATUTORY FEES	(99)	8	over rec	10	over rec	(4)	under rec	(38)	(56)	18	over rec
EXTRACT ISSUE	(96)	2	over rec	3	over rec	6	over rec	(37)	(43)	6	over rec
MARRIAGES	(75)	1	over rec	1	over rec	4	over rec	(29)	(30)	1	over rec
CITIZENSHIP CEREMONIES	(10)	0		1	over rec	0		(4)	(3)	(1)	under rec
OTHER INCOME	(9,230)	(5)	under rec	30	over rec	(24)	under rec	(3,219)	(3,166)	(53)	under rec
REALLOCATION OF CENTRAL SUPPORT COSTS	(6,603)	0		0		0		0	0	0	
REALLOCATION OF SUPPORT COSTS	(180)	0		0		0		0	0	0	
INCOME	(101,972)	87	over rec	119	over rec	82	over rec	(33,756)	(33,819)	63	over rec
NET EXPENDITURE	32,753	0		0		0		22,471	22,471	0	