

Appendix C**South Lanarkshire Council****Revenue Budget Monitoring Statement****Period Ended 16 August 2019 (No.5)****Finance and Corporate Resources**

	Annual Budget	Forecast for Year	Annual Forecast Variance	Budget Proportion to 16/08/19	Actual to Period 5 to 16/08/19	Variance to 16/08/19
Service Departments :-	£m	£m	£m	£m	£m	£m
Finance Services - Strategy	2.147	2.147	0.000	1.266	1.308	(0.042) over
Finance Services - Transactions	12.308	12.308	0.000	8.638	8.475	0.163 under
Audit and Compliance Services	0.360	0.360	0.000	0.223	0.223	0.000
Information Technology Services	4.848	4.848	0.000	3.566	3.649	(0.083) over
Communications and Strategy Services	1.083	1.083	0.000	0.604	0.676	(0.072) over
Administration and Licensing Services	4.018	4.018	0.000	2.170	2.146	0.024 under
Personnel Services	8.018	8.018	0.000	3.229	3.219	0.010 under
Total Finance and Corporate Resources	32.782	32.782	0.000	19.696	19.696	0.000

Finance and Corporate Resources Variance Analysis 2019/20 (Period 5)

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Employee Costs	(112k) over	APT&C Basic / Superannuation / NI - (31k) over	Finance (Strategy) Services - (39k) over IT Services - (92k) over Administration, Legal and Licensing Services - (40k) over	The overspends are due to lower than anticipated staff turnover across the Services.
			Finance (Transactions) Services - 123k under	The variance is due to vacancies which are being considered in line with service requirements.
		<u>Overtime - (40k) over</u>	<u>Finance (Transactions) Services - (41k) over</u>	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 - (22k) over	Finance (Transactions) Services - (6k) over IT Services - (10k) over Personnel Services - (7k) over Communications and Strategy Services - (5k) 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	(108k) over	Computer Equipment Purchase - (82k) over	Finance (Transactions) - (44k) 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 - (17k) over	The overspend relates to software upgrades and will be managed within the overall budget.
			IT Services - (14k) over	The overspend is due to greater than anticipated support and license costs for IT systems to date, partially offset by an over recovery of income.
Administration Costs	1k under	Printing and Stationery - (20k) over	Communications and Strategy Services - (21k) 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 - (15k) over	Personnel Services - (15k) over	The overspend is mainly due to the increased cost of recruitment advertising.
		Training - 58k under	Personnel Services - 58k under	The underspend is due to the reduced cost of employability programmes to date.

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Transfer Payments	121k under	Rent Allowance - 39k under	Finance (Transactions) Services - 39k under	This underspend is related to the demand for Housing Benefit for private housing tenants and the reduced costs of overpayments.
		Rent Rebates - 82k under	Finance (Transactions) Services - 82k under	This underspend is related to the demand for Housing Benefit for Council tenants and the reduced costs of overpayments.
Income	82k over recovered	Contributions from Other Bodies - 57k over recovered	Finance (Transactions) Services - 58k 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.
		<u>Fees and Charges - General - 46k over recovered</u>	<u>Administration, Legal and Licensing Services - 49k over recovered</u>	The over recovery is mainly due to greater than anticipated landlord registration income received to date.
		Other Income - (24k) under recovered	Communications and Strategy Services - (55k) under recovered	The under recovery is due to less than anticipated income from external printing work completed to date.

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Income (cont)		Other Income (cont)	IT Services - 14k over recovered	The over recovery is due to greater than anticipated recharges for support and license costs for IT systems, 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 2 VARIANCE AMOUNT	Over/ Under	PERIOD 3 VARIANCE AMOUNT	Over/ Under	PERIOD 4 VARIANCE AMOUNT	Over/ Under	PERIOD 5 ESTIMATE TO DATE	PERIOD 5 ACTUAL TO DATE	PERIOD 5 VARIANCE AMOUNT	Over/ Under
Expenditure / Income Variance Trends 2019/2020											
EMPLOYEE COSTS											
APT & C BASIC	25,246	(109)	over	(93)	over	(144)	over	9,247	9,338	(91)	over
APT & C OVERTIME	45	(4)	over	(14)	over	(31)	over	17	57	(40)	over
APT & C SUPERANNUATION	4,932	26	under	19	under	34	under	1,777	1,730	47	under
APT & C NIC	2,471	1	under	1	under	4	under	894	881	13	under
MANUAL BASIC	15	(2)	over	(3)	over	(3)	over	5	11	(6)	over
MANUAL SUPERANNUATION	0	0		(1)	over	(1)	over	0	1	(1)	over
TRAVEL AND SUBSISTANCE	44	(1)	over	0		(1)	over	15	17	(2)	over
OTHER EMPLOYEE COSTS	1	(3)	over	(5)	over	(7)	over	0	7	(7)	over
PENSION INCREASES	832	(15)	over	(15)	over	(37)	over	278	300	(22)	over
ADDITIONAL PENSION COSTS	0	(3)	over	(3)	over	(3)	over	0	3	(3)	over
EMPLOYEE COSTS	33,586	(110)	over	(114)	over	(189)	over	12,233	12,345	(112)	over
PROPERTY COSTS											
RATES	107	0		0		0		0	0	0	
SCOTTISH WATER - METERED CHARGES	9	0		1	under	0		3	3	0	
RENT	73	1	under	0		0		24	25	(1)	over
SERVICE CHARGE	3	(1)	over	0		(1)	over	1	2	(1)	over
FEU DUTIES	1	0		0		0		0	0	0	
PROPERTY INSURANCE	4	0		1	under	1	under	3	3	0	
SECURITY COSTS	102	0		(4)	over	(2)	over	34	35	(1)	over
REPAIRS & MAINTENANCE - INTERNAL CONTRATOR	1	(1)	over	(1)	over	(1)	over	0	2	(2)	over
REPAIRS & MAINTENANCE - EXTERNAL CONTRATOR	3	(1)	over	(1)	over	(1)	over	1	1	0	
TV LICENCES - EDUCATION	0	(1)	over	(1)	over	(1)	over	0	1	(1)	over
ELECTRICITY - CONTRACT	365	(6)	over	6	under	(4)	over	121	112	9	under
GAS	14	1	under	1	under	2	under	5	1	4	under
FIXTURE & FITTINGS	1,979	0		0		0		444	444	0	
JANITOR SERVICE	0	0		(1)	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		0	0	0	
OTHER PROPERTY COSTS	16	0		1	under	0		7	21	(14)	over
PROPERTY COSTS	2,682	(8)	over	2	under	(9)	over	644	653	(9)	over

Finance & Corporate Resources - Total	REVISED ANNUAL BUDGET SLC 19/20 2	PERIOD 2 VARIANCE AMOUNT	Over/ Under	PERIOD 3 VARIANCE AMOUNT	Over/ Under	PERIOD 4 VARIANCE AMOUNT	Over/ Under	PERIOD 5 ESTIMATE TO DATE	PERIOD 5 ACTUAL TO DATE	PERIOD 5 VARIANCE AMOUNT	Over/ Under
Expenditure / Income Variance Trends 2019/2020											
SUPPLIES AND SERVICES											
COMPUTER EQUIPMENT PURCHASE	2,354	7	under	(43)	over	(48)	over	1,484	1,566	(82)	over
COMPUTER EQUIPMENT MAINTENANCE	2,453	15	under	10	under	9	under	1,526	1,517	9	under
I.T. EQUIPMENT MAINT - CONTRACT	561	6	under	7	under	1	under	279	295	(16)	over
I.T. ELECTRONIC MESSAGING	130	(6)	over	(6)	over	(12)	over	65	74	(9)	over
EQUIPMENT, APPARATUS AND TOOLS	204	1	under	1	under	2	under	89	88	1	under
ADAPTATIONS FOR CLIENTS	0	0		(1)	over	(1)	over	0	1	(1)	over
SUPPLIES FOR CLIENTS	133	(6)	over	1	under	(2)	over	41	46	(5)	over
FURNITURE - OFFICE	0	(1)	over	(1)	over	(1)	over	0	1	(1)	over
FURNISHINGS (INCL. CROCKERY & LINEN)	0	0		0		(1)	over	0	1	(1)	over
MATERIALS	82	(4)	over	(4)	over	(3)	over	29	28	1	under
PUBLICATIONS, JOURNALS, NEWSPAPERS ETC.	10	(1)	over	1	under	1	under	3	3	0	
FOODSTUFFS - GENERAL	81	(5)	over	(3)	over	(3)	over	24	27	(3)	over
PROTECTIVE CLOTHING & UNIFORMS	7	1	under	2	under	2	under	2	(1)	3	under
OTHER SUPPLIES AND SERVICES	141	2	under	(34)	over	(23)	over	51	57	(6)	over
CATERING - CONTRACT	0	0		0		0		0	1	(1)	over
CATERING - OUTWITH CONTRACT	6	0		1	under	0		2	1	1	under
OUTSOURCED MAIL	150	(8)	over	1	under	2	under	48	46	2	under
SUPPLIES AND SERVICES	6,312	1	under	(68)	over	(77)	over	3,643	3,751	(108)	over
TRANSPORT AND PLANT											
PURCHASE OF PLANT	11	0		2	under	3	under	3	0	3	under
POOL CAR CHARGES - RENTAL	23	1	under	2	under	2	under	7	3	4	under
POOL CAR CHARGES - FUEL	5	0		0		0		0	0	0	
FLEET SERVICE CHARGES - VEHICLE MAINTENANCE	2	0		0		(1)	over	0	3	(3)	over
FLEET SERVICE CHARGES - LEASING	5	0		1	under	1	under	1	0	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	0	0	
FLEET SERVICE CHARGES - DRIVERS	36	1	under	1	under	2	under	8	8	0	
TRANSPORT AND PLANT	85	2	under	6	under	7	under	19	14	5	under

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Expenditure / Income Variance Trends 2019/2020											
ADMINISTRATION											
PRINTING AND STATIONERY	593	(7)	over	(14)	over	(12)	over	151	171	(20)	over
TELEPHONES	1,878	6	under	4	under	5	under	718	712	6	under
MOBILE PHONES	392	(6)	over	(2)	over	(3)	over	139	142	(3)	over
ADVERTISING - RECRUITMENT	29	(15)	over	(15)	over	(15)	over	29	44	(15)	over
ADVERTISING - OF COUNCIL SERVICE AVAILABILITY	1	0		0		0		0	0	0	
ADVERTISING - OTHER	205	0		3	under	0		63	59	4	under
POSTAGES/COURIERS	569	(6)	over	2	under	2	under	285	284	1	under
SMS MESSAGING	0	0		0		(1)	over	0	4	(4)	over
MEMBERSHIP FEES/SUBSCRIPTIONS	256	(4)	over	3	under	0		189	206	(17)	over
INSURANCE	139	0		0		0		0	0	0	
MEDICAL COSTS	141	0		0		(3)	over	72	69	3	under
LEGAL EXPENSES	269	3	under	(11)	over	(12)	over	55	66	(11)	over
HOSPITALITY / CIVIC RECOGNITION	30	1	under	(1)	over	1	under	16	16	0	
GIRO BANK AGENCY FEES	2	(1)	over	(1)	over	(1)	over	0	1	(1)	over
PAYPOINT AGENCY FEES	101	0		0		0		29	30	(1)	over
SECURITY UPLIFT FEES	6	0		0		(1)	over	2	2	0	
OTHER ADMIN COSTS	273	(1)	over	(1)	over	(2)	over	132	132	0	
MEMBERS ALLOWANCES	1,593	3	under	1	under	0		571	569	2	under
CONFERENCES - MEMBERS (incl associated costs)	9	0		(1)	over	0		3	4	(1)	over
CONFERENCES - OFFICIALS (incl associated costs)	9	0		0		0		2	2	0	
TRAINING	1,282	27	under	40	under	60	under	451	393	58	under
INTERNAL SUPPORT SERVICES ALLOCATION	42	0		0		0		0	0	0	
ADMINISTRATION	7,819	0		7	under	18	under	2,907	2,906	1	under
PAYMENT TO OTHER BODIES											
GRANTS TO VOLUNTARY ORGANISATIONS	678	0		0		0		423	422	1	under
PAYMENTS TO OTHER BODIES	1,582	10	under	7	under	8	under	399	395	4	under
EXTERNAL AUDIT FEES	495	0		0		0		163	163	0	
PRIVATE INDIVIDUALS - GENERAL	8	1	under	1	under	2	under	2	0	2	under
PAYMENT TO OTHER BODIES	2,763	11	under	8	under	10	under	987	980	7	under
PAYMENT TO CONTRACTORS											
PAYMENT TO PRIVATE CONTRACTOR	40	(11)	over	(12)	over	(1)	over	14	15	(1)	over
PAYMENT TO EXTERNAL CONSULTANTS / PROFESSIONAL SERVICES	225	0		0		0		9	7	2	under
PAYMENT TO CONTRACTORS	265	(11)	over	(12)	over	(1)	over	23	22	1	under

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Expenditure / Income Variance Trends 2019/2020											
TRANSFER PAYMENTS											
RENT ALLOWANCE	32,883	18	under	24	under	44	under	11,518	11,479	39	under
RENT REBATES	47,504	35	under	49	under	77	under	14,603	14,521	82	under
TRANSFER PAYMENTS	80,387	53	under	73	under	121	under	26,121	26,000	121	under
FINANCING CHARGES											
LEASING CHARGES - OPERATIONAL	1	5	under	5	under	5	under	0	0	0	
I.T. EQUIPMENT LEASING-CONTRACT	1,043	2	under	6	under	(4)	over	651	639	12	under
FINANCING CHARGES	1,044	7	under	11	under	1	under	651	639	12	under
TOTAL EXPENDITURE	134,943	(55)	over	(87)	over	(119)	over	47,228	47,310	(82)	over
INCOME											
STATUTORY ADDITIONS - COST OF COLLECTIO	(740)	0		0		0		0	0	0	
RENT REBATES SUBSIDY	(43,092)	0		0		0		(13,136)	(13,136)	0	
RENT ALLOWANCE SUBSIDY	(32,570)	0		0		0		(8,713)	(8,713)	0	
DWP SUBSIDY	(1,268)	42	over rec	24	over rec	6	over rec	(429)	(416)	(13)	under rec
CONTRIBUTIONS FROM DEVELOPMENT AGENCIES	(149)	7	over rec	(1)	under rec	2	over rec	(115)	(112)	(3)	under rec
CONTRIBUTIONS FROM OTHER BODIES	(29)	6	over rec	32	over rec	52	over rec	(29)	(86)	57	over rec
SALES - GENERAL	(90)	5	over rec	3	over rec	3	over rec	(28)	(33)	5	over rec
SALES - DEPARTMENTS OF THE AUTHORITY	(32)	0		0		0		0	0	0	
FEES AND CHARGES - GENERAL	(4,675)	23	over rec	2	over rec	(10)	under rec	(1,124)	(1,170)	46	over rec
CHARGES TO HEALTH BOARDS	(38)	0		0		0		0	0	0	
FEES AND CHARGES - OTHER BODIES	(205)	4	over rec	6	over rec	4	over rec	(37)	(48)	11	over rec
FEES AND CHARGES - DEPARTMENTS OF THE AUTHORITY	(2,652)	23	over rec	12	over rec	15	over rec	(845)	(835)	(10)	under rec
RENTAL INCOME	(2)	0		0		0		0	(1)	1	over rec
BIRTH REGISTRATION	(35)	0		3	over rec	2	over rec	(11)	(14)	3	over rec
DEATH REGISTRATION	(71)	0		0		(1)	under rec	(22)	(25)	3	over rec
MARRIAGE STATUTORY FEES	(99)	8	over rec	8	over rec	10	over rec	(52)	(48)	(4)	under rec
EXTRACT ISSUE	(96)	(1)	under rec	2	over rec	3	over rec	(30)	(36)	6	over rec
MARRIAGES	(75)	0		1	over rec	1	over rec	(23)	(27)	4	over rec
CITIZENSHIP CEREMONIES	(10)	0		0		1	over rec	(3)	(3)	0	
NATIONAL CHECKING SERVICE	0	(5)	under rec	0		0		0	0	0	
OTHER INCOME	(9,450)	(25)	under rec	(5)	under rec	30	over rec	(2,935)	(2,911)	(24)	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	(102,161)	55	over rec	87	over rec	119	over rec	(27,532)	(27,614)	82	over rec
NET EXPENDITURE	32,782	0		0		0		19,696	19,696	0	