

Appendix C

South Lanarkshire Council

Revenue Budget Monitoring Statement

Period Ended 17 August 2018 (No.6)

Finance and Corporate Resources

Service Departments :-

	Annual Budget	Forecast for Year	Annual Forecast Over / Under	Budget Proportion to 17/08/18	Actual to Period 6 to 17/08/18	Variance to 17/08/18
	£m	£m	£m	£m	£m	£m
Finance Services	14.974	14.974	0.000	5.200	5.061	0.139 under
Audit and Compliance Services	0.347	0.347	0.000	0.224	0.225	(0.001) over
Information Technology Services	4.198	4.198	0.000	2.947	2.988	(0.041) over
Communications and Strategy Services	0.977	0.977	0.000	0.519	0.598	(0.079) over
Administration and Licensing Services	4.392	4.392	0.000	2.114	2.107	0.007 under
Personnel Services	8.002	8.002	0.000	2.805	2.830	(0.025) over
Total Finance and Corporate Resources	32.890	32.890	0.000	13.809	13.809	0.000

Finance and Corporate Resources Variance Analysis 2018/19 (Period 6)

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Employee Costs	(114k) over	APT&C Basic / Superannuation / NI - (64k) over Pension Increases - (40k) over	Personnel Services - (62k) over Administration, Legal and Licensing Services - (57k) over Finance Services - 64k under Finance Services - (11k) over IT Services - (11k) over Personnel Services - (13k) over	The overspend is due to lower than anticipated staff turnover across the Services. The underspend is due to vacancies which are being considered in line with Service requirements. The overspend reflects the ongoing cost of early retirees and is being managed within the overall budget.
Property Costs	(32k) over	<u>Electricity - (21k) over</u>	<u>IT Services - (22k) over</u>	The overspend is due to increased electricity costs at the Caird Data Centre, reflecting the current level of tenants in the building.
Supplies and Services	3k under	Computer Equipment Purchase - (46k) over	Communications and Strategy - (13k) over	The overspend reflects unbudgeted server costs in relation to the Multi Function Devices within Secondary Schools.

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Supplies and Services (cont)		Computer Equipment Purchase (cont)	<u>Finance - (20k) over</u>	The overspend is due to additional contract costs in relation to the Benefits and Revenues systems.
		<u>Foodstuffs - General - 12k under</u>	<u>Personnel Services - 11k under</u>	This relates to lower than anticipated expenditure at the Coalyard and Cafés due to a reduction in footfall.
		<u>Other Supplies and Services - 12k under</u>	<u>Communications and Strategy - 8k under</u>	The underspend is due to less than anticipated outsourced work and is offset by an under recovery of income.
		<u>Outsourced Mail - 12k under</u>	<u>Communications and Strategy - 11k under</u>	The underspend relates to savings in the new bulk mailing contract.
Administration Costs	20k under	<u>Advertising - Other - (24k) over</u>	<u>Communications and Strategy - (14k) over</u>	The overspend relates to works carried out on behalf of South Lanarkshire Leisure Trust and is offset by an over recovery of income.
		Legal Expenses - 7k under	Finance Services - 19k under	The underspend relates to debt collection fees in relation to the collection of Council Tax, and reflects a reduced number of cases requiring to be pursued.

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Administration Costs (cont)		Legal Expenses (cont)	<u>Personnel Services - (15k) over</u>	These one-off costs have been managed within the overall budget.
		<u>Training - 11k under</u>	<u>Personnel Services - 16k under</u>	The underspend is mainly due to less spend than anticipated on employee training. This is mainly due to more training being undertaken on-line.
Payment to Other Bodies	34k under	<u>Payment to Voluntary Organisations - 16k under</u>	<u>Personnel Services - 16k under</u>	The underspend is mainly due to the reduced cost of employee counselling services to date.
		Payments to Other Bodies - 15k under	Personnel Services - 15k under	The underspend reflects the timing of expenditure on employability programmes.
Transfer Payments	324k under	Rent Allowance - 237k under	Finance Services - 237k under	This underspend is related to the demand for Housing Benefit and is partially offset by an under recovery of income.
		Rent Rebates - 87k under	Finance Services - 87k under	This underspend is related to the demand for Housing Benefit and is offset by an under recovery of income.

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Income	(264k) under recovered	Rent Rebate Subsidy - (130k) under recovered	Finance Services - (130k) under recovered	This under recovery reflects the demand for Housing Benefit and is offset by an underspend on transfer payments above.
		Rent Allowance Subsidy - (142k) under recovered	Finance Services - (142k) under recovered	This under recovery reflects the demand for Housing Benefit and is offset by an underspend on transfer payments above.
		<u>Fees and Charges - Other Bodies - 31k over recovered</u>	<u>Communications and Strategy - 30k over recovered</u>	The over recovery is due to work carried out on behalf of South Lanarkshire Leisure Trust and is offset by additional expenditure.
		<u>Fees and Charges - Other Departments of the Authority - (50k) under recovered</u>	<u>Communications and Strategy - (42k) under recovered</u>	The under recovery is due to lower than anticipated income from Resources for technical charges in relation to the bulk mailing contract and is offset by reductions in expenditure.

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

Finance & Corporate Resources - Summary

Expenditure / Income Variance Trends 2018/2019

	REVISED ANNUAL BUDGET SLC 18/19 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
EMPLOYEE COSTS											
APT & C BASIC	25,136	(49)	over	(30)	over	(51)	over	8,963	9,015	(52)	over
APT & C OVERTIME	45	(2)	over	(6)	over	(8)	over	17	28	(11)	over
APT & C SUPERANNUATION	4,685	7	under	16	under	21	under	1,646	1,640	6	under
APT & C NIC	2,305	0		(4)	over	(5)	over	808	826	(18)	over
MANUAL BASIC	15	0		1	under	1	under	5	3	2	under
TRAVEL AND SUBSISTANCE	48	1	under	2	under	0		17	15	2	under
OTHER EMPLOYEE COSTS	111	0		(2)	over	(3)	over	6	9	(3)	over
PENSION INCREASES	809	(20)	over	(23)	over	(22)	over	331	371	(40)	over
EMPLOYEE COSTS	33,154	(63)	over	(46)	over	(67)	over	11,793	11,907	(114)	over
PROPERTY COSTS											
RATES	101	0		0		0		0	0	0	
SCOTTISH WATER - UNMETERED CHARGES	1	0		0		0		0	0	0	
SCOTTISH WATER - METERED CHARGES	16	3	under	1	under	1	under	4	3	1	under
RENT	75	1	under	0		0		25	25	0	
SERVICE CHARGE	4	1	under	1	under	1	under	2	1	1	under
OTHER ACCOMMODATION COSTS	0	0		0		0		0	4	(4)	over
PROPERTY INSURANCE	2	0		0		(2)	over	1	3	(2)	over
SECURITY COSTS	109	0		0		0		27	27	0	
REPAIRS & MAINTENANCE - INTERNAL CONTRATOR	4	0		(1)	over	(2)	over	0	3	(3)	over
REPAIRS & MAINTENANCE - EXTERNAL CONTRATOR	2	(1)	over	(1)	over	0		1	4	(3)	over
ELECTRICITY - CONTRACT	297	(4)	over	(4)	over	(16)	over	95	116	(21)	over
GAS	12	(1)	over	(1)	over	2	under	5	2	3	under
FIXTURE & FITTINGS	1,979	0		0		0		512	512	0	
JANITOR SERVICE	0	(1)	over	(1)	over	(3)	over	0	3	(3)	over
CLEANING - EXTERNAL CONTRACTOR	1	0		0		0		0	0	0	
CLEANING AND JANITORIAL SUPPLIES AND EQUIPMENT	1	0		0		(1)	over	0	1	(1)	over
REFUSE UPLIFT	2	0		0		0		0	0	0	
OTHER PROPERTY COSTS	16	0		0		2	under	8	8	0	
OFFICE ACCOM-FACILITIES MANAGEMENT	1	0		0		0		0	0	0	
PROPERTY COSTS	2,623	(2)	over	(6)	over	(18)	over	680	712	(32)	over

Finance & Corporate Resources - Summary	REVISED ANNUAL BUDGET SLC 18/19 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 2018/2019											
SUPPLIES AND SERVICES											
COMPUTER EQUIPMENT PURCHASE	2,113	(11)	over	(25)	over	(67)	over	1,648	1,694	(46)	over
COMPUTER EQUIPMENT MAINTENANCE	1,365	17	under	5	under	24	under	486	475	11	under
I.T. EQUIPMENT MAINT - CONTRACT	736	(10)	over	0		12	under	304	305	(1)	over
I.T. ELECTRONIC MESSAGING	125	0		0		0		63	59	4	under
EQUIPMENT, APPARATUS AND TOOLS	195	1	under	(1)	over	(2)	over	88	83	5	under
ADAPTATIONS FOR CLIENTS	0	0		0		0		0	1	(1)	over
SUPPLIES FOR CLIENTS	134	10	under	(8)	over	(1)	over	76	76	0	
FURNITURE - OFFICE	2	0		(2)	over	(4)	over	0	7	(7)	over
FURNITURE - GENERAL	2	0		0		1	under	1	0	1	under
FURNISHINGS (INCL. CROCKERY & LINEN)	0	0		0		0		0	1	(1)	over
MATERIALS	250	(1)	over	0		2	under	96	91	5	under
MATERIALS, APPARATUS AND EQUIPMENT	0	(1)	over	(1)	over	(1)	over	0	1	(1)	over
AUDIO VISUAL	0	0		(3)	over	(3)	over	0	3	(3)	over
PUBLICATIONS, JOURNALS, NEWSPAPERS ETC.	8	0		0		0		2	2	0	
FOODSTUFFS - GENERAL	101	(1)	over	2	under	4	under	33	21	12	under
PROTECTIVE CLOTHING & UNIFORMS	9	0		1	under	1	under	4	3	1	under
LAUNDRY COSTS	0	0		0		(1)	over	0	1	(1)	over
OTHER SUPPLIES AND SERVICES	154	(2)	over	4	under	3	under	55	43	12	under
CATERING - OUTWITH CONTRACT	6	1	under	0		1	under	2	1	1	under
OUTSOURCED MAIL	131	2	under	1	under	7	under	51	39	12	under
SUPPLIES AND SERVICES	5,331	5	under	(27)	over	(24)	over	2,909	2,906	3	under
TRANSPORT AND PLANT											
PURCHASE OF PLANT	11	0		0		0		0	0	0	
POOL CAR CHARGES - RENTAL	31	3	under	5	under	5	under	12	5	7	under
POOL CAR CHARGES - FUEL	6	0		0		0		2	0	2	under
OTHER TRANSPORT COSTS	1	0		0		0		0	0	0	
FLEET SERVICE CHARGES - VEHICLE MAINTENANCE	2	0		0		0		0	0	0	
FLEET SERVICE CHARGES - LEASING	9	0		0		2	under	3	0	3	under
FLEET SERVICE CHARGES - ROAD FUND LICENCES/MOT	1	0		0		0		0	0	0	
FLEET SERVICE CHARGES - FUEL	5	1	under	1	under	1	under	2	0	2	under
FLEET SERVICE CHARGES - DRIVERS	36	0		0		0		0	0	0	
TRANSPORT AND PLANT	102	4	under	6	under	8	under	19	5	14	under

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Expenditure / Income Variance Trends 2018/2019											
TRANSFER PAYMENTS											
RENT ALLOWANCE	38,353	0		162	under	166	under	13,253	13,016	237	under
RENT REBATES	51,064	0		72	under	57	under	17,662	17,575	87	under
TRANSFER PAYMENTS	89,417	0		234	under	223	under	30,915	30,591	324	under
FINANCING CHARGES											
LEASING CHARGES - OPERATIONAL	110	2	under	5	under	6	under	29	23	6	under
CAR LEASING PAYMENTS	7	2	under	2	under	4	under	4	0	4	under
I.T. EQUIPMENT LEASING-CONTRACT	1,085	3	under	0		9	under	546	537	9	under
FINANCING CHARGES	1,202	7	under	7	under	19	under	579	560	19	under
TOTAL EXPENDITURE	143,149	36	under	212	under	183	under	50,322	50,058	264	under
INCOME											
STATUTORY ADDITIONS - COST OF COLLECTIO	(740)	0		0		0		0	0	0	
RENT REBATES SUBSIDY	(46,342)	(23)	under rec	(87)	under rec	(92)	under rec	(17,194)	(17,064)	(130)	under rec
RENT ALLOWANCE SUBSIDY	(37,840)	6	over rec	(149)	under rec	(152)	under rec	(13,723)	(13,581)	(142)	under rec
DWP SUBSIDY	(1,382)	0		23	over rec	(2)	under rec	(730)	(727)	(3)	under rec
CONTRIBUTIONS FROM DEVELOPMENT AGENCIES	(292)	(5)	under rec	0		8	over rec	(50)	(49)	(1)	under rec
CONTRIBUTIONS FROM OTHER BODIES	(42)	0		8	over rec	8	over rec	(42)	(50)	8	over rec
ESF GRANT	(648)	3	over rec	0		0		0	0	0	
SALES - GENERAL	(130)	(2)	under rec	(5)	under rec	(9)	under rec	(32)	(27)	(5)	under rec
SALES - DEPARTMENTS OF THE AUTHORITY	(32)	(3)	under rec	1	over rec	(2)	under rec	(12)	(9)	(3)	under rec
FEES AND CHARGES - GENERAL	(3,773)	0		2	over rec	66	over rec	(1,057)	(1,112)	55	over rec
CHARGES TO HEALTH BOARDS	(38)	0		0		0		0	0	0	
FEES AND CHARGES - OTHER BODIES	(210)	5	over rec	13	over rec	23	over rec	(50)	(81)	31	over rec
FEES AND CHARGES - DEPARTMENTS OF THE AUTHORITY	(3,063)	(11)	under rec	(17)	under rec	(25)	under rec	(919)	(869)	(50)	under rec
RENTAL INCOME	0	0		0		1	over rec	0	(1)	1	over rec
BIRTH REGISTRATION	(38)	(1)	under rec	(2)	under rec	(3)	under rec	(15)	(12)	(3)	under rec
DEATH REGISTRATION	(78)	(2)	under rec	(4)	under rec	(6)	under rec	(30)	(23)	(7)	under rec
MARRIAGE STATUTORY FEES	(113)	2	over rec	2	over rec	5	over rec	(43)	(49)	6	over rec
EXTRACT ISSUE	(107)	0		(1)	under rec	(2)	under rec	(41)	(40)	(1)	under rec
MARRIAGES	(90)	(4)	under rec	(5)	under rec	(6)	under rec	(35)	(27)	(8)	under rec
CITIZENSHIP CEREMONIES	(10)	2	over rec	3	over rec	2	over rec	(4)	(6)	2	over rec
CIVIL PARTNERSHIPS	(1)	0		0		0		0	0	0	
NATIONAL CHECKING SERVICE	(65)	1	over rec	2	over rec	2	over rec	(25)	(27)	2	over rec
OTHER INCOME	(8,442)	(4)	under rec	4	over rec	1	over rec	(2,511)	(2,495)	(16)	under rec
REALLOCATION OF CENTRAL SUPPORT COSTS	(6,617)	0		0		0		0	0	0	
REALLOCATION OF SUPPORT COSTS	(166)	0		0		0		0	0	0	
INCOME	(110,259)	(36)	under rec	(212)	under rec	(183)	under rec	(36,513)	(36,249)	(264)	under rec
NET EXPENDITURE	32,890	0		0		0		13,809	13,809	0	