

Appendix C

South Lanarkshire Council

Revenue Budget Monitoring Statement

Period Ended 1 March 2019 (No.13)

Finance and Corporate Resources

Service Departments :-

Finance Services

Audit and Compliance Services

Information Technology Services

Communications and Strategy Services

Administration and Licensing Services

Personnel Services

Position before Transfers to Reserves

Transfers to Reserves as at 01/03/19

Position After Transfers to Reserves at 01/03/19

Annual Budget £m	Forecast for Year BEFORE Transfers £m	Annual Forecast Variance BEFORE Transfers £m	Annual Forecast Variance AFTER Transfers £m	Budget Proportion to 01/03/19 £m	Actual to Period 13 to 01/03/19 BEFORE Transfers £m	Variance to 01/03/19 BEFORE Transfers £m
15.412	15.109	0.303	0.303	16.224	15.849	0.375 under
0.347	0.352	(0.005)	(0.005)	0.463	0.480	(0.017) over
4.278	4.344	(0.066)	(0.066)	5.184	5.250	(0.066) over
1.099	1.402	(0.303)	(0.303)	1.200	1.459	(0.259) over
4.495	4.618	(0.123)	(0.123)	4.784	4.988	(0.204) over
8.277	8.083	0.194	0.194	8.086	7.915	0.171 under
33.908	33.908	0.000	0.000	35.941	35.941	0.000
				0.000	0.000	0.000
				35.941	35.941	0.000

Finance and Corporate Resources Variance Analysis 2018/19 (Period 13)

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Employee Costs	(66k) over	APT&C Basic / Superannuation / NI - 67k under	IT Services - (30k) over Administration, Legal and Licensing Services - (129k) over	The overspends are due to lower than anticipated staff turnover across the Services.
			Finance Services - 233k under	The underspend is due to vacancies which are being considered in line with Service requirements.
		Overtime - (36k) over	Finance Services - (31k) over	The overspend is due to the requirement for staff cover within the 24 hour customer services control centre.
		Pension Increases - (100k) over	Finance Services - (34k) over IT Services - (25k) over Personnel Services - (29k) over Communications and Strategy Services - (11k) over	The overspends reflect the ongoing cost of early retirals and are being managed within the overall budget.
Property Costs	(81k) over	Electricity - (48k) over	IT Services - (52k) over	The overspend is due to increased electricity costs at the Caird Data Centre, reflecting the current level of tenants in the building.

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Supplies and Services	(110k) over	Computer Equipment Purchase - (67k) over	Finance Services - (43k) over	The overspend is due to additional one-off contract costs in relation to the Benefits and Revenues systems.
		IT Equipment Maintenance - Contract - (24k) over	IT Services - (41k) over	The overspend is due to additional costs associated with network hardware maintenance in the financial year and will be managed within the overall Service budget.
		Supplies for Clients - (24k) over	Communications and Strategy Services - (24k) over	The overspend is due to increased external commercial printing for Resources.
		Foodstuffs - General - 41k under	Personnel Services - 40k under	This relates to lower than anticipated expenditure at the Coalyard and Cafés due to a reduction in footfall and is offset by an under recovery of income.
Administration Costs	80k under	Printing and Stationery - (50k) over	Finance Services - (30k) over	The overspend is mainly due to the increased demand for blue badges in the financial year and is offset by increased income.

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Administration Costs (cont)		Advertising - Other - (33k) over Training - 148k under	Communications and Strategy Services - (24k) over Personnel Services - 155k under	The overspend relates to works carried out on behalf of South Lanarkshire Leisure Trust and is offset by an over recovery of income. The underspend is mainly due to lower than anticipated spend on employee training. This is mainly due to more training being undertaken on-line. In addition, there is a reduced cost on employability programmes in the financial year.
Payment to Other Bodies	283k under	Payments to Other Bodies - 226k under	Personnel Services - 223k under	The underspend reflects the reduced costs of employability programmes. In addition, expenditure on physiotherapy is less than anticipated, offset by an under recovery of income from recharges.
Payment to Contractors	(69k) over	<u>Payment to Private Contractors - (39k) over</u>	<u>Finance Services - (31k) over</u>	The overspend relates to increased payments for the alert alarms service within the 24 hour customer services control centre.

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Payment to Contractors (cont)		<u>Payment to External Consultants - (30k) over</u>	<u>Finance Services - (31k) over</u>	The overspend relates to increased payments for the Scotland Excel annual charge within Procurement.
Transfer Payments	1,558k under	Rent Allowance - 1,145k under	Finance Services - 1,145k under	This underspend is related to the demand for Housing Benefit for private housing tenants and is offset by an under recovery of income.
		Rent Rebates - 413k under	Finance Services - 413k under	This underspend is related to the demand for Housing Benefit for Council tenants and the reduced costs of overpayments through the introduction of Real Time Information (RTI).
Income	(1,654k) under recovered	<u>Statutory Additions - Cost of Collection - (60k) under recovered</u>	<u>Finance Services - (60k) under recovered</u>	The under recovery is due to a reduction in the number of cases going to the reminder stage and subsequently progressing to summary warrant. As a result there has been a reduction in income from penalty charges.

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Income (cont)		Rent Allowance Subsidy - (1,407k) under recovered	Finance Services - (1,407k) under recovered	This under recovery reflects the demand for Housing Benefit for private housing tenants and is offset by an underspend on transfer payments above.
		DWP Subsidy - 129k over recovered	Finance Services - 129k 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 - General - (55k) under recovered	Personnel Services - (55k) under recovered	The under recovery relates to reduced income at the Coalyard and Cafés due to reduced footfall and is offset by reduced expenditure (see Supplies and Services)
		Fees and Charges - General - (64k) under recovered	Finance Services - (31k) under recovered	The under recovery is due to less than anticipated scheme of assistance registration fees received to date.
			Audit Services - (18k) under recovered	The under recovery is due to less than anticipated work being carried out for external bodies.

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Income (cont)		Fees and Charges - Departments of the Authority - (35k) under recovered	Communications and Strategy Services - (34k) under recovered	The under recovery is due to lower than anticipated income from Resources for internal printing work completed to date.
		Other Income - (103k) under recovered	Communications and Strategy Services - (168k) under recovered	The under recovery is due to less than anticipated income from external printing work completed to date.
			Personnel Services - (149k) under recovered	The under recovery relates to a reduced requirement from the Training Fund for Modern Apprentices and is offset by reductions in expenditure.
			Finance Services - 150k over recovered	This relates to the over recovery of housing benefit overpayments and also a one-off refund received in the financial year.
			IT Services - 65k over recovered	The over recovery is due to increased recharges for corporate telephones.

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

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Finance & Corporate Resources - Total	REVISED ANNUAL BUDGET SLC 18/19 2	PERIOD 10 VARIANCE AMOUNT	Over/ Under	PERIOD 11 VARIANCE AMOUNT	Over/ Under	PERIOD 12 VARIANCE AMOUNT	Over/ Under	PERIOD 13 ESTIMATE TO DATE	PERIOD 13 ACTUAL TO DATE	PERIOD 13 VARIANCE AMOUNT	Over/ Under
Expenditure / Income Variance Trends 2018/2019											
SUPPLIES AND SERVICES											
COMPUTER EQUIPMENT PURCHASE	2,271	(71)	over	(73)	over	(71)	over	2,200	2,267	(67)	over
COMPUTER EQUIPMENT MAINTENANCE	1,345	22	under	24	under	27	under	1,044	1,016	28	under
I.T. EQUIPMENT MAINT - CONTRACT	736	(21)	over	(30)	over	(24)	over	721	745	(24)	over
I.T. ELECTRONIC MESSAGING	125	(5)	over	(5)	over	(10)	over	125	135	(10)	over
EQUIPMENT, APPARATUS AND TOOLS	196	(15)	over	(16)	over	(17)	over	175	192	(17)	over
ADAPTATIONS FOR CLIENTS	0	(6)	over	(6)	over	(7)	over	0	7	(7)	over
SUPPLIES FOR CLIENTS	134	(18)	over	(17)	over	(29)	over	123	147	(24)	over
FURNITURE - OFFICE	2	(13)	over	(14)	over	(13)	over	2	18	(16)	over
FURNITURE - GENERAL	2	(1)	over	0		0		2	2	0	
FURNISHINGS (INCL. CROCKERY & LINEN)	0	(1)	over	(1)	over	(1)	over	0	2	(2)	over
MATERIALS	150	4	under	9	under	7	under	143	134	9	under
MATERIALS, APPARATUS AND EQUIPMENT	0	(1)	over	(1)	over	(1)	over	0	1	(1)	over
AUDIO VISUAL	0	(3)	over	(3)	over	(3)	over	0	3	(3)	over
PUBLICATIONS, JOURNALS, NEWSPAPERS ETC.	8	(1)	over	0		1	under	8	8	0	
FOODSTUFFS - GENERAL	105	30	under	34	under	38	under	97	56	41	under
PROTECTIVE CLOTHING & UNIFORMS	10	(8)	over	(8)	over	(8)	over	8	14	(6)	over
LAUNDRY COSTS	0	(1)	over	(1)	over	(1)	over	0	2	(2)	over
OTHER SUPPLIES AND SERVICES	155	2	under	(9)	over	(17)	over	126	137	(11)	over
CATERING - OUTWITH CONTRACT	6	1	under	2	under	2	under	6	3	3	under
CATERING - EXTERNAL	0	(1)	over	(1)	over	(1)	over	0	1	(1)	over
OUTSOURCED MAIL	141	6	under	(2)	over	5	under	105	105	0	
SUPPLIES AND SERVICES	5,386	(101)	over	(118)	over	(123)	over	4,885	4,995	(110)	over
TRANSPORT AND PLANT											
PURCHASE OF PLANT	11	6	under	4	under	5	under	10	5	5	under
POOL CAR CHARGES - RENTAL	31	12	under	10	under	12	under	28	15	13	under
POOL CAR CHARGES - FUEL	6	2	under	2	under	3	under	5	2	3	under
OTHER TRANSPORT COSTS	1	1	under	1	under	1	under	1	0	1	under
FLEET SERVICE CHARGES - VEHICLE MAINTENANCE	2	(5)	over	0		0		1	2	(1)	over
FLEET SERVICE CHARGES - LEASING	9	6	under	5	under	7	under	7	4	3	under
FLEET SERVICE CHARGES - ROAD FUND LICENCES/MOT	1	0		0		0		0	0	0	
FLEET SERVICE CHARGES - FUEL	5	2	under	2	under	2	under	4	2	2	under
FLEET SERVICE CHARGES - DRIVERS	36	1	under	1	under	1	under	33	32	1	under
EXTERNAL TRANSPORT CONTRACT	0	(1)	over	(1)	over	(1)	over	0	1	(1)	over
TRANSPORT AND PLANT	102	24	under	24	under	30	under	89	63	26	under

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Finance & Corporate Resources - Total	REVISED ANNUAL BUDGET SLC 18/19 2	PERIOD 10 VARIANCE AMOUNT	Over/ Under	PERIOD 11 VARIANCE AMOUNT	Over/ Under	PERIOD 12 VARIANCE AMOUNT	Over/ Under	PERIOD 13 ESTIMATE TO DATE	PERIOD 13 ACTUAL TO DATE	PERIOD 13 VARIANCE AMOUNT	Over/ Under
Expenditure / Income Variance Trends 2018/2019											
INCOME											
STATUTORY ADDITIONS - COST OF COLLECTIO	(740)	0		0		0		(60)	0	(60)	under rec
RENT REBATES SUBSIDY	(42,968)	(2)	under rec	(2)	under rec	(2)	under rec	(39,331)	(39,299)	(32)	under rec
RENT ALLOWANCE SUBSIDY	(32,467)	(1,059)	under rec	(1,165)	under rec	(1,271)	under rec	(31,164)	(29,757)	(1,407)	under rec
DWP SUBSIDY	(1,268)	131	over rec	127	over rec	129	over rec	(1,175)	(1,304)	129	over rec
CONTRIBUTIONS FROM DEVELOPMENT AGENCIES	(292)	19	over rec	15	over rec	15	over rec	(233)	(257)	24	over rec
CONTRIBUTIONS FROM OTHER BODIES	(42)	4	over rec	4	over rec	4	over rec	(42)	(46)	4	over rec
ESF GRANT	(969)	0		0		0		0	0	0	
SALES - GENERAL	(136)	(43)	under rec	(48)	under rec	(51)	under rec	(126)	(71)	(55)	under rec
SALES - DEPARTMENTS OF THE AUTHORITY	(32)	0		0		0		(19)	(19)	0	
FEES AND CHARGES - GENERAL	(3,773)	60	over rec	48	over rec	(52)	under rec	(2,689)	(2,625)	(64)	under rec
CHARGES TO HEALTH BOARDS	(38)	0		0		0		(38)	(38)	0	
FEES AND CHARGES - OTHER BODIES	(221)	28	over rec	9	over rec	24	over rec	(184)	(204)	20	over rec
FEES AND CHARGES - DEPARTMENTS OF THE AUTHORITY	(2,894)	(37)	under rec	(22)	under rec	(64)	under rec	(2,283)	(2,248)	(35)	under rec
RENTAL INCOME	0	1	over rec	1	over rec	1	over rec	0	(2)	2	over rec
BIRTH REGISTRATION	(38)	(4)	under rec	(5)	under rec	(5)	under rec	(35)	(29)	(6)	under rec
DEATH REGISTRATION	(78)	(12)	under rec	(8)	under rec	(8)	under rec	(67)	(59)	(8)	under rec
MARRIAGE STATUTORY FEES	(113)	(10)	under rec	(17)	under rec	(17)	under rec	(104)	(87)	(17)	under rec
EXTRACT ISSUE	(107)	(9)	under rec	(10)	under rec	(11)	under rec	(98)	(87)	(11)	under rec
MARRIAGES	(90)	(16)	under rec	(20)	under rec	(20)	under rec	(83)	(61)	(22)	under rec
RENEWAL OF VOWS	0	0		1	over rec	1	over rec	0	(1)	1	over rec
CITIZENSHIP CEREMONIES	(10)	0		(1)	under rec	0		(9)	(9)	0	
CIVIL PARTNERSHIPS	(1)	(1)	under rec	(1)	under rec	(1)	under rec	(1)	0	(1)	under rec
NATIONAL CHECKING SERVICE	(65)	(14)	under rec	(13)	under rec	(13)	under rec	(65)	(52)	(13)	under rec
OTHER INCOME	(8,605)	(153)	under rec	(215)	under rec	(176)	under rec	(7,085)	(6,982)	(103)	under rec
REALLOCATION OF CENTRAL SUPPORT COSTS	(6,646)	0		0		0		0	0	0	
REALLOCATION OF SUPPORT COSTS	(102)	0		0		0		0	0	0	
INCOME	(101,695)	(1,117)	under rec	(1,318)	under rec	(1,517)	under rec	(84,891)	(83,237)	(1,654)	under rec
NET EXPENDITURE	33,908	0		0		0		35,941	35,941	0	