#### **Appendix C**

#### **South Lanarkshire Council**

## **Revenue Budget Monitoring Statement**

## Period Ended 1 March 2019 (No.13)

## **Finance and Corporate Resources**

Annual	Forecast	Annual	Annual		Actual	
Budget	for Year	Forecast	Forecast		to Period 13	Variance
	BEFORE	Variance	Variance	Budget	to 01/03/19	to 01/03/19
	Transfers	BEFORE	AFTER	Proportion	BEFORE	BEFORE
		Transfers	Transfers	to 01/03/19	<b>Transfers</b>	Transfers
£m	£m	£m	£m	£m	£m	£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

## **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

# 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	Communications and Strategy Services - (24k) over	The overspend relates to works carried out on behalf of South Lanarkshire Leisure Trust and is offset by an over recovery of income.
		Training - 148k under	Personnel Services - 155k under	The underspend is mainly due to lower than anticipated spend on employee training. This is mainly due to more training being undertaken online. 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	Payment to Private Contractors - (39k) over	Finance Services - (31k) over	The overspend relates to increased payments for the alert alarms service within the 24 hour customer services control centre.

nent to External Consultants - over  Allowance - 1,145k under	Finance Services - (31k) over  Finance Services -	The overspend relates to increased payments for the Scotland Excel annual charge within Procurement.
Allowance - 1,145k under	Finance Services -	within Procurement.
Allowance - 1,145k under	rinance 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.
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).
tory Additions - Cost of ction - (60k) under recovered	Finance Services - (60k) under recovered	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.
1	tory Additions - Cost of	Rebates - 413k under Finance Services - 413k under  tory Additions - Cost of Finance Services -

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.

<sup>\*</sup> The underlined variances represent new variances since the last report.

Finance & Corporate Resources - Total  Expenditure / Income Variance Trends 2018/2019	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
EMPLOYEE COSTS											
APT & C BASIC	25,091	(69)	over	(61)	over	(52)	over	22,055	22,095	(40)	over
APT & C OVERTIME	45	(25)	over	(28)	over	(32)	over	40	76	(36)	over
APT & C SUPERANNUATION	4,700	39	under	58	under	80	under	4,126	4,029	97	under
APT & C NIC	2,330	(19)	over	(12)	over	7	under	2,044	2,034	10	under
MANUAL BASIC	15	(3)	over	(4)	over	(4)	over	13	17	(4)	over
TRAVEL AND SUBSISTANCE	58	12	under	14	under	15	under	51	36	15	under
OTHER EMPLOYEE COSTS	68	(6)	over	(7)	over	(6)	over	7	15	(8)	over
PENSION INCREASES	809	(65)	over	(81)	over	(93)	over	742	842	(100)	over
EMPLOYEE COSTS	33,116	(136)	over	(121)	over	(85)	over	29,078	29,144	(66)	over
PROPERTY COSTS											
RATES	105	3	under	3	under	3	under	105	102	3	under
SCOTTISH WATER - UNMETERED CHARGES	1	1	under	1	under	1	under	1	0	1	under
SCOTTISH WATER - METERED CHARGES	16	5	under	5	under	9	under	15	7	8	under
RENT	75	1	under	(9)	over	4	under	74	73	1	under
SERVICE CHARGE	4	1	under	1	under	1	under	4	3	1	under
OTHER ACCOMMODATION COSTS	0	(5)	over	(5)	over	(5)	over	0	5	(5)	over
PROPERTY INSURANCE	2	0		(2)	over	(2)	over	2	4	(2)	over
SECURITY COSTS	109	3	under	4	under	5	under	92	87	5	under
REPAIRS & MAINTENANCE - INTERNAL CONTRATOR	4	(4)	over	(5)	over	(9)	over	4	13	(9)	over
REPAIRS & MAINTENANCE - EXTERNAL CONTRATOR	2	(22)	over	(21)	over	(22)	over	2	25	(23)	over
ELECTRICITY - CONTRACT	297	(39)	over	(39)	over	(49)	over	252	300	(48)	over
GAS	12	5	under	6	under	6	under	12	4	8	under
FIXTURE & FITTINGS	2,037	(11)	over	(11)	over	(11)	over	1,616	1,627	(11)	over
JANITOR SERVICE	0	(6)	over	(7)	over	(7)	over	0	7	(7)	over
CLEANING - EXTERNAL CONTRACTOR	1	1	under	1	under	1	under	1	0	1	under
CLEANING AND JANITORIAL SUPPLIES AND EQUIPMENT	1	(1)	over	(1)	over	(2)	over	1	ŭ	(2)	over
REFUSE UPLIFT	2	1	under	1	under	1	under	2		1	under
OTHER PROPERTY COSTS	16	(1)	over	2	under	3	under	16	20	(4)	over
OFFICE ACCOM-FACILITIES MANAGEMENT	1	1	under	1	under	1	under	1	0	1	under
PROPERTY COSTS	2,685	(67)	over	(75)	over	(72)	over	2,200	2,281	(81)	over

Finance & Corporate Resources - Total  Expenditure / Income Variance Trends 2018/2019	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
SUPPLIES AND SERVICES											
COLL FILE OF THE GETTATION											
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	,	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		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		13	under
POOL CAR CHARGES - FUEL	6			2		3	under	5		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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ADMINISTRATION											
PRINTING AND STATIONERY	634	(34)	over	(41)	over	(51)	over	478	528	(50)	over
BULK PRINTING	1	0	0.0.	0	0.0.	1	under	1	0	1	under
TELEPHONES	1,334	34	under	24	under	34	under	1,107	1,077	30	under
MOBILE PHONES	334	(6)	over	(4)	over	(11)	over	280	297	(17)	over
ADVERTISING - RECRUITMENT	27	(2)	over	(2)	over	(2)	over	27	33	(6)	over
ADVERTISING - OTHER	266	(35)	over	(41)	over	(37)	over	195		(33)	over
POSTAGES/COURIERS	508	(8)	over	(23)	over	(26)	over	386		(24)	over
SMS MESSAGING	0	(4)	over	(4)	over	(1)	over	0	1	(1)	over
MEMBERSHIP FEES/SUBSCRIPTIONS	273	(3)	over	(1)	over	2	under	268	270	(2)	over
INSURANCE	139	(1)	over	(1)	over	(1)	over	139	140	(1)	over
MEDICAL COSTS	106	(8)	over	(35)	over	(28)	over	99		(26)	over
LEGAL EXPENSES	345	9	under	21	under	15	under	237	212	25	under
HOSPITALITY / CIVIC RECOGNITION	31	(5)	over	(4)	over	(9)	over	30	38	(8)	over
GIRO BANK AGENCY FEES	2	1	under	1	under	1	under	1	0	1	under
PAYPOINT AGENCY FEES	101	8	under	8	under	17	under	94	83	11	under
INTERNET AGENCY FEES	1	1	under	1	under	1	under	1	0	1	under
SECURITY UPLIFT FEES	6	0		0		(2)	over	6	7	(1)	over
OTHER ADMIN COSTS	341	13	under	2	under	5	under	308	299	9	under
MEMBERS ALLOWANCES	1,581	8	under	15	under	8	under	1,423	1,416	7	under
CONFERENCES - MEMBERS (incl associated costs)	16	4	under	4	under	6	under	15	9	6	under
CONFERENCES - OFFICIALS (incl associated costs)	14	6	under	6	under	10	under	13	3	10	under
TRAINING	1,515	98	under	139	under	142	under	1,077	929	148	under
ADMINISTRATION	7,575	76	under	65	under	74	under	6,185	6,105	80	under
PAYMENT TO OTHER BODIES											
GRANTS TO VOLUNTARY ORGANISATIONS	722	12	under	12		13	under	704		21	under
PAYMENTS TO VOLUNTARY ORGANISATIONS	31			0		0		31			
PAYMENTS TO OTHER BODIES	3,066			207	under	226	under	2,031		226	
EXTERNAL AUDIT FEES	495		under	3	under	5	under	495		5	under
PRIVATE INDIVIDUALS - GENERAL	36	22	under	25	under	28	under	34	3	31	under
PAYMENT TO OTHER BODIES	4,350	173	under	247	under	272	under	3,295	3,012	283	under

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PAYMENT TO CONTRACTORS											
PAYMENT TO PRIVATE CONTRACTOR	30	(44)		(19)	over	(19)	over	30	69	(39)	over
PAYMENT TO EXTERNAL CONSULTANTS / PROFESSIONAL SERVICES	248	(30)	over	(31)	over	(31)	over	240	270	(30)	over
PAYMENT TO CONTRACTORS	278	(74)	over	(50)	over	(50)	over	270	339	(69)	over
TRANSFER PAYMENTS											
RENT ALLOWANCE	33,083	881	under	969	under	1,057	under	31,420	30,275	1,145	under
RENT REBATES	47,814	317	under	349	under	382	under	42,378	41,965	413	under
TRANSFER PAYMENTS	80,897	1,198	under	1,318	under	1,439	under	73,798	72,240	1,558	under
FINANCING CHARGES											
LEASING CHARGES - OPERATIONAL	92	20	under	21	under	25	under	52	27	25	under
CAR LEASING PAYMENTS	7	5	under	7	under	7	under	7	0	7	under
I.T. EQUIPMENT LEASING-CONTRACT	1,115	(1)	over	0		0		973	972	1	under
FINANCING CHARGES	1,214	24	under	28	under	32	under	1,032	999	33	under
TOTAL EXPENDITURE	135,603	1,117	under	1,318	under	1,517	under	120,832	119,178	1,654	under

Finance & Corporate Resources - Total  Expenditure / Income Variance Trends 2018/2019	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
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		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		Ó	\ /	0	
SALES - GENERAL	(136)	(43)	under rec	(48)	under rec	(51)	under rec	(126)	(71)	(55)	under rec
SALES - DEPARTMENTS OF THE AUTHORITY	(32)	Ó		Ó		Ó		(19)	(19)	Ó	
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		Ó		(38)	(38)	Ó	
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	