

Appendix C

South Lanarkshire Council

Revenue Budget Monitoring Statement

Period Ended 2 February 2018 (No.12)

Finance and Corporate Resources

Service Departments :-

	Annual Budget	Forecast for Year	Annual Forecast Over / Under	Budget Proportion to 02/02/18	Actual to Period 12 to 02/02/18	Variance to 02/02/18
	£m	£m	£m	£m	£m	£m
Finance Services	16.118	15.926	0.192 under	19.684	19.501	0.183 under
Audit and Compliance Services	0.421	0.445	(0.024) over	0.469	0.494	(0.025) over
Information Technology Services	3.902	3.902	0.000	4.589	4.589	0.000
Communications and Strategy Services	1.046	1.164	(0.118) over	1.153	1.313	(0.160) over
Administration and Licensing Services	5.756	5.806	(0.050) over	5.302	5.300	0.002 under
Personnel Services	6.669	6.669	0.000	5.668	5.668	0.000
Total Finance and Corporate Resources	33.912	33.912	0.000	36.865	36.865	0.000

Finance and Corporate Resources Variance Analysis 2017/18 (Period 12)

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Employee Costs	209k under	APT&C Basic / Superannuation / NI – 375k under	All Services - 375k under	The underspend is due to vacancies which are being considered in line with Service requirements.
		Overtime - (99k) over	Finance Services - (93k) over	The overspend is due to overtime within Benefits and Revenues to cover vacancies and is offset by the underspend above.
		Pension Increases - (59k) over	IT Services - (20k) over Personnel Services - (20k) over Finance Services - (13k) over	The overspend reflects the ongoing cost of retirals and will be managed within the overall budget.
Property Costs	(88k) over	Rates - (20k) over	Personnel Services - (19k) over	The overspend relates to costs for training and will be managed within the overall budget.
		<u>Rent - (20k) over</u>	<u>Personnel Services - (23k) over</u>	The overspend relates to costs for training and will be managed within the overall budget.
		Electricity - Contract - (35k) over	IT Services - (43k) 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
Property Costs (cont)		<u>Other Property Costs - (22k) over</u>	<u>Personnel Services - (19k) over</u>	The overspend relates to costs for training and will be managed within the overall budget.
Supplies and Services	(110k) over	Computer Equipment Purchase - (89k) over <u>Materials - (23k) over</u> Foodstuffs General - 28k under	Finance Services - (103k) over <u>Communications and Strategy - (26k) over</u> Personnel Services - 29k under	The overspend is due to additional contract costs to date in relation to the Benefits and Revenues systems. The overspend is demand led and reflects increased print work on behalf of the Leisure Trust in the financial year, offset by additional income. 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	238k under	Advertising - Recruitment - (17k) over	Personnel Services - (18k) over	This is a demand led budget and the overspend reflects increased expenditure on recruitment which will be managed within the overall budget.

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Administration Costs (cont)		Postages / Couriers - 53k under	Communications and Strategy Services - 44k under	The underspend is due to lower than anticipated technical charges in relation to the bulk mailing contract to date and is offset by an under recovery of income from Resources.
		Paypoint Fees - 45k under	Finance Services - 45k under	This is a demand led budget and the underspend is due to a reduction in the volume of paypoint transactions in respect of the collection of Council Tax.
		Other Admin Costs - 78k under	Administration, Legal and Licensing Services - 70k under	The underspend is due to less than anticipated expenditure on the 2017 Local Government Election.
		Training - 43k under	Personnel Services - 48k under	The underspend is due to less spend than anticipated on employee training to date. This is mainly due to more training being undertaken on-line.
Payment to Other Bodies	80k under	Payment to Voluntary Organisations - 12k under	Administration, Legal and Licensing Services - 12k under	The underspend reflects the lower than anticipated uptake of grants to date.

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Payment to Other Bodies (cont)		Payments to Other Bodies - 24k under	Personnel - 17k under	This is a demand led budget and the underspend is due to less than anticipated expenditure on employee physiotherapy to date.
		External Audit Fees - 34k under	Finance Services - 34k under	The underspend reflects the reduced Audit Fee payable in this financial year.
Financing Charges	35k under	Leasing Charges - Operational - 29k under	Finance Services - 27k under	The underspend relates to the budget for hardware servers which is not required until future financial years.
Income	(383k) under recovered	Rent Rebate Subsidy - (92k) under recovered	Finance Services - (92k) under recovered	This under recovery reflects a reduced recovery of overpayments in relation to Housing Benefit in the financial year.
		Rent Allowance Subsidy - (52k) under recovered	Finance Services - (52k) under recovered	This under recovery reflects a reduced recovery of overpayments in relation to Housing Benefit in the financial year.

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Income (cont)		DWP Subsidy - 162k over recovered	Finance Services - 162k over recovered	The over recovery relates to income to fund new burdens in respect of the impact of Universal Credit and Discretionary Housing Payments administration and is offset by additional expenditure.
		Contributions from Development Agencies - (28k) under recovered	Personnel Services - (28k) under recovered	The under recovery is due to less than anticipated contributions from Skills Development Scotland for trainees.
		European Social Fund (ESF) Grant - 33k over recovered	Audit Services - 33k over recovered	The over recovery of income relates to European Social Fund Management Fee and additional LEADER monies anticipated in the financial year.
		Sales General - (46k) under recovered	Personnel Services - (46k) under recovered	The under recovery relates to reduced income at the Coalyard and Cafés in the financial year due to reduced footfall and is offset by reduced expenditure.
		Fees and Charges - Other Bodies - 11k over recovered	Communications and Strategy Services - 11k over recovered	The over recovery is demand led and reflects increased income from the Leisure Trust in the financial year for print work completed to date and is offset by increased expenditure.

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Income (cont)		Fees and Charges - Departments of the Authority - (11k) under recovered	Communications and Strategy Services - (22k) under recovered	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.
		Other Income - (330k) under recovered	IT Services - (81k) under recovered	The under recovery mainly relates to recharges to the Leisure Trust to date and is offset by reduced expenditure.
			Communications and Strategy Services - (112k) under recovered	The under recovery is due to less than anticipated external income for print work completed to date.
			Personnel Services - (93k) under recovered	The under recovery relates to a reduced requirement from the Training Fund in the financial year for Modern Apprentices and is offset by reductions in expenditure.

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

Finance & Corporate Resources - Summary	REVISED ANNUAL BUDGET SLC 17/18 2	PERIOD 9 VARIANCE AMOUNT	Over/ Under	PERIOD 10 VARIANCE AMOUNT	Over/ Under	PERIOD 11 VARIANCE AMOUNT	Over/ Under	PERIOD 12 ESTIMATE TO DATE	PERIOD 12 ACTUAL TO DATE	PERIOD 12 VARIANCE AMOUNT	Over/ Under
Expenditure / Income Variance Trends 2017/2018											
EMPLOYEE COSTS											
APT & C BASIC	25,891	70	under	142	under	141	under	21,337	21,160	177	under
APT & C OVERTIME	45	(79)	over	(90)	over	(91)	over	37	136	(99)	over
APT & C SUPERANNUATION	4,894	92	under	112	under	137	under	4,029	3,860	169	under
APT & C NIC	2,433	(2)	over	3	under	13	under	2,003	1,974	29	under
MANUAL BASIC	15	(1)	over	3	under	2	under	15	13	2	under
TRAVEL AND SUBSISTANCE	48	6	under	8	under	8	under	39	30	9	under
OTHER EMPLOYEE COSTS	32	2	under	1	under	1	under	25	25	0	
PENSION INCREASES	810	(40)	over	(47)	over	(47)	over	677	736	(59)	over
ADDITIONAL PENSION COSTS	0	(17)	over	(19)	over	(19)	over	0	19	(19)	over
EMPLOYEE COSTS	34,168	31	under	113	under	145	under	28,162	27,953	209	under
PROPERTY COSTS											
RATES	81	(20)	over	(20)	over	(20)	over	81	101	(20)	over
SCOTTISH WATER - UNMETERED CHARGES	1	1	under	1	under	1	under	1	0	1	under
SCOTTISH WATER - METERED CHARGES	16	5	under	6	under	5	under	14	7	7	under
RENT	52	(1)	over	(5)	over	0		43	63	(20)	over
SERVICE CHARGE	1	1	under	1	under	1	under	1	0	1	under
PROPERTY INSURANCE	2	(1)	over	(2)	over	(1)	over	2	3	(1)	over
SECURITY COSTS	109	8	under	10	under	9	under	92	81	11	under
REPAIRS & MAINTENANCE - INTERNAL CONTRATOR	4	(2)	over	(7)	over	(7)	over	1	10	(9)	over
REPAIRS & MAINTENANCE - EXTERNAL CONTRATOR	2	(2)	over	(4)	over	(8)	over	2	11	(9)	over
ELECTRICITY - CONTRACT	288	(29)	over	(39)	over	(39)	over	218	253	(35)	over
GAS	12	5	under	6	under	6	under	11	4	7	under
FIXTURE & FITTINGS	1,785	0		0		(6)	over	1,246	1,252	(6)	over
JANITOR SERVICE	0	(3)	over	(3)	over	(3)	over	0	3	(3)	over
CLEANING - EXTERNAL CONTRACTOR	1	0		0		0		0	0	0	
CLEANING AND JANITORIAL SUPPLIES AND EQUIPMENT	13	0		0		5	under	12	3	9	under
REFUSE UPLIFT	2	0		0		0		2	2	0	
OTHER PROPERTY COSTS	9	(16)	over	(22)	over	(22)	over	6	28	(22)	over
OFFICE ACCOM-FACILITIES MANAGEMENT	1	1	under	1	under	1	under	1	0	1	under
PROPERTY COSTS	2,379	(53)	over	(77)	over	(78)	over	1,733	1,821	(88)	over

Finance & Corporate Resources - Summary	REVISED ANNUAL BUDGET SLC 17/18 2	PERIOD 9 VARIANCE AMOUNT	Over/ Under	PERIOD 10 VARIANCE AMOUNT	Over/ Under	PERIOD 11 VARIANCE AMOUNT	Over/ Under	PERIOD 12 ESTIMATE TO DATE	PERIOD 12 ACTUAL TO DATE	PERIOD 12 VARIANCE AMOUNT	Over/ Under
Expenditure / Income Variance Trends 2017/2018											
SUPPLIES AND SERVICES											
COMPUTER EQUIPMENT PURCHASE	2,148	(24)	over	(117)	over	(101)	over	1,818	1,907	(89)	over
COMPUTER EQUIPMENT MAINTENANCE	1,385	(4)	over	15	under	31	under	1,120	1,119	1	under
I.T. EQUIPMENT MAINT - CONTRACT	842	38	under	39	under	7	under	638	635	3	under
I.T. ELECTRONIC MESSAGING	124	6	under	4	under	3	under	62	59	3	under
EQUIPMENT, APPARATUS AND TOOLS	173	(8)	over	(15)	over	(23)	over	157	171	(14)	over
ADAPTATIONS FOR CLIENTS	0	(2)	over	(2)	over	(3)	over	0	3	(3)	over
SUPPLIES FOR CLIENTS	240	14	under	15	under	14	under	153	134	19	under
FURNITURE - OFFICE	3	(7)	over	(10)	over	(11)	over	3	13	(10)	over
FURNITURE - GENERAL	2	(10)	over	(9)	over	(9)	over	2	12	(10)	over
FURNISHINGS (INCL. CROCKERY & LINEN)	0	(1)	over	(1)	over	(1)	over	0	1	(1)	over
MATERIALS	269	(5)	over	(12)	over	(12)	over	223	246	(23)	over
MATERIALS, APPARATUS AND EQUIPMENT	0	0		0		(1)	over	0	1	(1)	over
AUDIO VISUAL	1	0		0		0		0	0	0	
PUBLICATIONS, JOURNALS, NEWSPAPERS ETC.	12	3	under	3	under	5	under	11	8	3	under
FOODSTUFFS - GENERAL	101	20	under	21	under	28	under	86	58	28	under
PROTECTIVE CLOTHING & UNIFORMS	13	5	under	5	under	5	under	11	5	6	under
OTHER SUPPLIES AND SERVICES	114	(15)	over	(14)	over	(20)	over	89	111	(22)	over
CATERING - CONTRACT	0	0		0		(1)	over	0	1	(1)	over
CATERING - OUTWITH CONTRACT	6	1	under	1	under	3	under	5	2	3	under
OUTSOURCED MAIL	151	(3)	over	7	under	4	under	97	99	(2)	over
DELIVERY CHARGE	15	0		0		0		0	0	0	
SUPPLIES AND SERVICES	5,599	8	under	(70)	over	(82)	over	4,475	4,585	(110)	over
TRANSPORT AND PLANT											
PURCHASE OF PLANT	0	0		0		(1)	over	0	1	(1)	over
POOL CAR CHARGES - RENTAL	33	5	under	6	under	7	under	29	23	6	under
POOL CAR CHARGES - FUEL	7	1	under	2	under	2	under	6	4	2	under
POOL CAR CHARGES - ADDITIONAL COSTS	1	1	under	1	under	1	under	1	0	1	under
OTHER TRANSPORT COSTS	1	1	under	1	under	1	under	1	2	(1)	over
FLEET SERVICE CHARGES - VEHICLE MAINTENANCE	2	0		0		0		1	2	(1)	over
FLEET SERVICE CHARGES - LEASING	9	4	under	5	under	5	under	7	1	6	under
FLEET SERVICE CHARGES - HIRED VEHICLES	3	2	under	2	under	2	under	3	0	3	under
FLEET SERVICE CHARGES - ROAD FUND LICENCES/MOT	1	0		0		0		0	0	0	
FLEET SERVICE CHARGES - FUEL	4	2	under	2	under	2	under	4	2	2	under
FLEET SERVICE CHARGES - DRIVERS	27	1	under	1	under	1	under	23	22	1	under
HIRE OF EXTERNAL VEHICLES	25	15	under	17	under	19	under	21	0	21	under
TRANSPORT AND PLANT	113	32	under	37	under	39	under	96	57	39	under

Expenditure / Income Variance Trends 2017/2018

[illegible]

[illegible]

Finance & Corporate Resources - Summary

Expenditure / Income Variance Trends 2017/2018

	REVISED ANNUAL BUDGET SLC 17/18 2	PERIOD 9 VARIANCE AMOUNT	Over/ Under	PERIOD 10 VARIANCE AMOUNT	Over/ Under	PERIOD 11 VARIANCE AMOUNT	Over/ Under	PERIOD 12 ESTIMATE TO DATE	PERIOD 12 ACTUAL TO DATE	PERIOD 12 VARIANCE AMOUNT	Over/ Under
INCOME											
STATUTORY ADDITIONS - COST OF COLLECTIO	(740)	0		0		0		0	0	0	
RENT REBATES SUBSIDY	(46,343)	(55)	under rec	(76)	under rec	(91)	under rec	(36,581)	(36,489)	(92)	under rec
RENT ALLOWANCE SUBSIDY	(37,841)	(28)	under rec	(42)	under rec	(55)	under rec	(29,691)	(29,639)	(52)	under rec
DWP SUBSIDY	(1,383)	0		89	over rec	150	over rec	(1,156)	(1,318)	162	over rec
CONTRIBUTIONS FROM OTHER LOCAL AUTHORITIES	(10)	(1)	under rec	1	over rec	1	over rec	(8)	(9)	1	over rec
CONTRIBUTIONS FROM DEVELOPMENT AGENCIES	(150)	(17)	under rec	(31)	under rec	(27)	under rec	(125)	(97)	(28)	under rec
CONTRIBUTIONS FROM OTHER BODIES	(41)	62	over rec	0		0		(41)	(41)	0	
ESF GRANT	(41)	20	over rec	25	over rec	28	over rec	0	(33)	33	over rec
SALES - GENERAL	(130)	(20)	under rec	(36)	under rec	(40)	under rec	(110)	(64)	(46)	under rec
SALES - OTHER BODIES	(719)	2	over rec	2	over rec	(2)	under rec	(689)	(687)	(2)	under rec
SALES - DEPARTMENTS OF THE AUTHORITY	(32)	15	over rec	4	over rec	5	over rec	(17)	(21)	4	over rec
FEES AND CHARGES - GENERAL	(3,891)	47	over rec	19	over rec	0		(2,589)	(2,598)	9	over rec
CHARGES TO HEALTH BOARDS	(38)	0		0		0		0	0	0	
FEES AND CHARGES - OTHER BODIES	(175)	6	over rec	21	over rec	22	over rec	(129)	(140)	11	over rec
FEES AND CHARGES - DEPARTMENTS OF THE AUTHORITY	(2,332)	17	over rec	5	over rec	(22)	under rec	(1,424)	(1,413)	(11)	under rec
RENTAL INCOME	0	1	over rec	1	over rec	1	over rec	0	(1)	1	over rec
HOME LOANS REPAYMENTS	(45)	0		0		0		0	0	0	
BIRTH REGISTRATION	(38)	1	over rec	0		0		(32)	(31)	(1)	under rec
DEATH REGISTRATION	(76)	(8)	under rec	(8)	under rec	(7)	under rec	(64)	(59)	(5)	under rec
MARRIAGE STATUTORY FEES	(110)	0		(6)	under rec	(11)	under rec	(93)	(80)	(13)	under rec
EXTRACT ISSUE	(107)	(7)	under rec	(9)	under rec	(14)	under rec	(90)	(79)	(11)	under rec
MARRIAGES	(82)	(11)	under rec	(14)	under rec	(17)	under rec	(69)	(55)	(14)	under rec
CITIZENSHIP CEREMONIES	(8)	1	over rec	0		1	over rec	(7)	(8)	1	over rec
CIVIL PARTNERSHIPS	(1)	(1)	under rec	(1)	under rec	(1)	under rec	(1)	0	(1)	under rec
NATIONAL CHECKING SERVICE	(65)	(5)	under rec	(3)	under rec	(4)	under rec	(55)	(56)	1	over rec
OTHER INCOME	(7,278)	(193)	under rec	(180)	under rec	(194)	under rec	(5,148)	(4,818)	(330)	under rec
REALLOCATION OF CENTRAL SUPPORT COSTS	(6,618)	0		0		0		0	0	0	
REALLOCATION OF SUPPORT COSTS	(102)	0		0		0		0	0	0	
INCOME	(108,396)	(174)	under rec	(239)	under rec	(277)	under rec	(78,119)	(77,736)	(383)	under rec
NET EXPENDITURE	33,912	0		0		0		36,865	36,865	0	