

Appendix C

South Lanarkshire Council

Revenue Budget Monitoring Statement

Period Ended 15 September 2017 (No.7)

Finance and Corporate Resources

Service Departments :-

	Annual Budget	Forecast for Year	Annual Forecast Over / Under	Budget Proportion to 15/09/17	Actual to Period 7 to 15/09/17	Variance to 15/09/17
	£m	£m	£m	£m	£m	£m
Finance Services	15.813	15.813	0.000	7.847	7.706	0.141 under
Audit and Compliance Services	0.423	0.423	0.000	0.321	0.325	(0.004) over
Information Technology Services	3.963	3.963	0.000	3.290	3.290	0.000
Communications and Strategy Services	0.879	0.879	0.000	0.688	0.739	(0.051) over
Administration and Licensing Services	5.218	5.218	0.000	2.956	3.021	(0.065) over
Personnel Services	6.574	6.574	0.000	3.114	3.135	(0.021) over
Total Finance and Corporate Resources	32.870	32.870	0.000	18.216	18.216	0.000

Finance and Corporate Resources Variance Analysis 2017/18 (Period 7)

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Employee Costs	9k under	APT&C Basic / Superannuation / NI - 27k under Overtime - (54k) over Pension Increases - 37k under	All Services - 27k under Finance Services - (48k) over <u>Finance Services - 24k under</u> <u>Administration, Legal and Licensing Services - 20k under</u>	The underspend is due to vacancies which are being considered in line with Service requirements. The overspend is due to overtime within Benefits and Revenues to cover vacancies and is offset by the underspend above. The pension costs for early retirals are lower than anticipated to date.
Supplies and Services	39k under	Computer Equipment Purchase - 31k under	IT Services - 44k under	The underspend is due to less than anticipated computer equipment purchased on behalf of the Leisure Trust to date and is offset by an under recovery of income.
Payments to Other Bodies	39k under	<u>Grants to Voluntary Organisations - 22k under</u>	<u>Administration, Legal and Licensing Services - 22k under</u>	The underspend reflects a reduction in the uptake of various grants to date.

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Income	(73k) under recovered	Fees and Charges - Departments of the Authority - (27k) under recovered	Communications and Strategy Services - (21k) under recovered	The under recovery is due to less than anticipated income for commercial work to date and is offset by underspends in expenditure.
		Other Income - (25k) under recovered	IT Services - (29k) under recovered	The under recovery is due to less than anticipated recharges from the Leisure Trust for computer equipment purchased to date and is offset by an underspend in expenditure (see Supplies and Services).

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

Finance & Corporate Resources - Summary	REVISED ANNUAL BUDGET SLC 17/18 2	PERIOD 4 VARIANCE AMOUNT	Over/ Under	PERIOD 5 VARIANCE AMOUNT	Over/ Under	PERIOD 6 VARIANCE AMOUNT	Over/ Under	PERIOD 7 ESTIMATE TO DATE	PERIOD 7 ACTUAL TO DATE	PERIOD 7 VARIANCE AMOUNT	Over/ Under
Expenditure / Income Variance Trends 2017/2018											
EMPLOYEE COSTS											
APT & C BASIC	26,073	(74)	over	(65)	over	(97)	over	11,567	11,591	(24)	over
APT & C OVERTIME	45	(15)	over	(25)	over	(45)	over	19	73	(54)	over
APT & C SUPERANNUATION	4,887	27	under	18	under	54	under	2,153	2,098	55	under
APT & C NIC	2,419	(2)	over	(13)	over	(2)	over	1,070	1,074	(4)	over
MANUAL BASIC	15	1	under	2	under	2	under	7	5	2	under
TRAVEL AND SUBSISTANCE	47	3	under	6	under	7	under	20	16	4	under
OTHER EMPLOYEE COSTS	32	0		(1)	over	3	under	19	16	3	under
PENSION INCREASES	809	(16)	over	(17)	over	(32)	over	395	358	37	under
ADDITIONAL PENSION COSTS	0	(10)	over	(10)	over	(10)	over	0	10	(10)	over
EMPLOYEE COSTS	34,327	(86)	over	(105)	over	(120)	over	15,250	15,241	9	under
PROPERTY COSTS											
RATES	88	0		0		0		82	100	(18)	over
SCOTTISH WATER - UNMETERED CHARGES	1	0		0		0		0	0	0	
SCOTTISH WATER - METERED CHARGES	16	1	under	1	under	1	under	3	2	1	under
RENT	52	1	under	(5)	over	1	under	14	11	3	under
SERVICE CHARGE	10	0		5	under	5	under	5	0	5	under
PROPERTY INSURANCE	2	0		1	under	1	under	1	0	1	under
SECURITY COSTS	112	3	under	6	under	5	under	42	40	2	under
REPAIRS & MAINTENANCE - INTERNAL CONTRATOR	4	6	under	6	under	6	under	1	2	(1)	over
REPAIRS & MAINTENANCE - EXTERNAL CONTRATOR	2	(3)	over	(2)	over	(1)	over	0	2	(2)	over
ELECTRICITY - CONTRACT	288	0		3	under	(6)	over	144	141	3	under
GAS	12	0		0		0		1	1	0	
FIXTURE & FITTINGS	1,785	0		0		0		648	648	0	
JANITOR SERVICE	4	0		0		0		0	1	(1)	over
CLEANING CONTRACT	54	0		1	under	0		1	0	1	under
CLEANING - EXTERNAL CONTRACTOR	1	0		0		0		0	0	0	
CLEANING AND JANITORIAL SUPPLIES AND EQUIPMENT	14	0		(1)	over	0		1	1	0	
REFUSE UPLIFT	2	0		(1)	over	(1)	over	1	1	0	
OTHER PROPERTY COSTS	10	0		(14)	over	(10)	over	6	12	(6)	over
OFFICE ACCOM-FACILITIES MANAGEMENT	1	0		0		0		0	0	0	
PROPERTY COSTS	2,458	8	under	0		1	under	950	962	(12)	over

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Expenditure / Income Variance Trends 2017/2018											
SUPPLIES AND SERVICES											
COMPUTER EQUIPMENT PURCHASE	2,334	(22)	over	23	under	37	under	1,165	1,134	31	under
COMPUTER EQUIPMENT MAINTENANCE	908	19	under	1	under	(4)	over	599	605	(6)	over
I.T. EQUIPMENT MAINT - CONTRACT	915	4	under	6	under	25	under	554	544	10	under
I.T. ELECTRONIC MESSAGING	430	6	under	13	under	17	under	168	161	7	under
EQUIPMENT, APPARATUS AND TOOLS	173	(10)	over	(19)	over	(14)	over	94	112	(18)	over
ADAPTATIONS FOR CLIENTS	0	0		(1)	over	(1)	over	0	1	(1)	over
SUPPLIES FOR CLIENTS	240	22	under	36	under	50	under	77	77	0	
FURNITURE - OFFICE	3	(2)	over	(2)	over	(2)	over	2	2	0	
FURNITURE - GENERAL	2	(9)	over	(8)	over	(10)	over	1	11	(10)	over
MATERIALS	269	14	under	26	under	42	under	120	118	2	under
AUDIO VISUAL	1	0		0		0		0	0	0	
PUBLICATIONS, JOURNALS, NEWSPAPERS ETC.	12	2	under	1	under	0		5	3	2	under
FOODSTUFFS - GENERAL	101	3	under	0		(2)	over	32	31	1	under
PROTECTIVE CLOTHING & UNIFORMS	13	2	under	3	under	3	under	4	1	3	under
OTHER SUPPLIES AND SERVICES	153	4	under	7	under	14	under	67	57	10	under
CATERING - CONTRACT	6	0		0		0		0	0	0	
CATERING - OUTWITH CONTRACT	50	3	under	1	under	1	under	4	2	2	under
OUTSOURCED MAIL	146	(1)	over	1	under	13	under	63	57	6	under
DELIVERY CHARGE	15	0		0		0		0	0	0	
SUPPLIES AND SERVICES	5,771	35	under	88	under	169	under	2,955	2,916	39	under
TRANSPORT AND PLANT											
POOL CAR CHARGES - RENTAL	34	2	under	4	under	2	under	15	10	5	under
POOL CAR CHARGES - FUEL	7	1	under	1	under	2	under	3	2	1	under
POOL CAR CHARGES - ADDITIONAL COSTS	1	0		0		0		0	0	0	
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	(1)	over	1	under	0		1	1	0	
FLEET SERVICE CHARGES - HIRED VEHICLES	3	1	under	1	under	0		0	0	0	
FLEET SERVICE CHARGES - FUEL	6	1	under	2	under	0		0	0	0	
FLEET SERVICE CHARGES - DRIVERS	27	0		0		0		0	0	0	
HIRE OF EXTERNAL VEHICLES	25	0		0		0		0	0	0	
TRANSPORT AND PLANT	115	4	under	9	under	4	under	19	13	6	under

Expenditure / Income Variance Trends 2017/2018

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Expenditure / Income Variance Trends 2017/2018											
TRANSFER PAYMENTS											
RENT ALLOWANCE	43,013	0		0		0		18,299	18,299	0	
RENT REBATES	54,062	0		0		0		24,766	24,766	0	
TRANSFER PAYMENTS	97,075	0		0		0		43,065	43,065	0	
FINANCING CHARGES											
LEASING CHARGES - OPERATIONAL	127	3	under	3	under	12	under	32	19	13	under
CAR LEASING PAYMENTS	7	0		0		0		0	0	0	
I.T. EQUIPMENT LEASING-CONTRACT	649	(7)	over	(2)	over	(8)	over	100	99	1	under
FINANCING CHARGES	783	(4)	over	1	under	4	under	132	118	14	under
TOTAL EXPENDITURE	151,351	25	under	68	under	182	under	66,349	66,276	73	under
INCOME											
STATUTORY ADDITIONS - COST OF COLLECTIO	(740)	0		0		0		0	0	0	
RENT REBATES SUBSIDY	(49,500)	0		0		0		(24,532)	(24,532)	0	
RENT ALLOWANCE SUBSIDY	(42,500)	0		0		0		(18,215)	(18,215)	0	
DWP SUBSIDY	(1,383)	0		0		0		(519)	(519)	0	
CONTRIBUTIONS FROM OTHER LOCAL AUTHORITIES	(10)	0		0		0		(6)	(6)	0	
CONTRIBUTIONS FROM DEVELOPMENT AGENCIES	(150)	(7)	under rec	(11)	under rec	(10)	under rec	(75)	(52)	(23)	under rec
CONTRIBUTIONS FROM OTHER BODIES	(41)	0		0		31	over rec	(41)	(41)	0	
ESF GRANT	(41)	1	over rec	10	over rec	9	over rec	0	0	0	
SALES - GENERAL	(130)	(7)	under rec	0		0		(28)	(28)	0	
SALES - OTHER BODIES	(719)	0		0		0		(316)	(316)	0	
SALES - DEPARTMENTS OF THE AUTHORITY	(150)	(1)	under rec	(4)	under rec	1	over rec	(10)	(10)	0	
FEES AND CHARGES - GENERAL	(3,823)	9	over rec	35	over rec	12	over rec	(1,052)	(1,082)	30	over rec
CHARGES TO HEALTH BOARDS	(38)	0		0		0		0	0	0	
FEES AND CHARGES - OTHER BODIES	(175)	2	over rec	(1)	under rec	7	over rec	(55)	(59)	4	over rec
FEES AND CHARGES - DEPARTMENTS OF THE AUTHORITY	(4,296)	(14)	under rec	(58)	under rec	(91)	under rec	(838)	(811)	(27)	under rec
HOME LOANS REPAYMENTS	(45)	0		0		0		0	0	0	
BIRTH REGISTRATION	(38)	(1)	under rec	(2)	under rec	(2)	under rec	(18)	(18)	0	
DEATH REGISTRATION	(76)	(2)	under rec	(4)	under rec	(6)	under rec	(35)	(27)	(8)	under rec
MARRIAGE STATUTORY FEES	(110)	6	over rec	8	over rec	(4)	under rec	(66)	(60)	(6)	under rec
EXTRACT ISSUE	(107)	(2)	under rec	(3)	under rec	(3)	under rec	(49)	(45)	(4)	under rec
MARRIAGES	(82)	(2)	under rec	(7)	under rec	(4)	under rec	(33)	(29)	(4)	under rec
CITIZENSHIP CEREMONIES	(8)	0		0		0		(4)	(3)	(1)	under rec
CIVIL PARTNERSHIPS	(1)	0		0		0		0	0	0	
NATIONAL CHECKING SERVICE	(64)	(2)	under rec	(5)	under rec	(7)	under rec	(30)	(22)	(8)	under rec
SETTLEMENT CHECKING SERVICE	(1)	0		0		(1)	under rec	(1)	0	(1)	under rec
OTHER INCOME	(7,532)	(5)	under rec	(26)	under rec	(114)	under rec	(2,210)	(2,185)	(25)	under rec
REALLOCATION OF CENTRAL SUPPORT COSTS	(6,619)	0		0		0		0	0	0	
REALLOCATION OF SUPPORT COSTS	(102)	0		0		0		0	0	0	
INCOME	(118,481)	(25)	under rec	(68)	under rec	(182)	under rec	(48,133)	(48,060)	(73)	under rec
NET EXPENDITURE	32,870	0		0		0		18,216	18,216	0	