

**Appendix C**

**South Lanarkshire Council**

**Revenue Budget Monitoring Statement**

**Period Ended 19 July 2019 (No.4)**

**Finance and Corporate Resources**

	<b>Annual Budget</b>	<b>Forecast for Year</b>	<b>Annual Forecast Variance</b>	<b>Budget Proportion to 19/07/19</b>	<b>Actual to Period 4 to 19/07/19</b>	<b>Variance to 19/07/19</b>
<b>Service Departments :-</b>	<b>£m</b>	<b>£m</b>	<b>£m</b>	<b>£m</b>	<b>£m</b>	<b>£m</b>
Finance Services - Strategy	2.147	2.147	0.000	1.037	1.075	(0.038) over
Finance Services - Transactions	12.308	12.308	0.000	1.668	1.481	0.187 under
Audit and Compliance Services	0.360	0.360	0.000	0.177	0.177	0.000
Information Technology Services	4.788	4.788	0.000	3.063	3.165	(0.102) over
Communications and Strategy Services	1.083	1.083	0.000	0.729	0.755	(0.026) over
Administration and Licensing Services	4.018	4.018	0.000	2.050	2.071	(0.021) over
Personnel Services	8.018	8.018	0.000	2.421	2.421	0.000
<b>Total Finance and Corporate Resources</b>	<b>32.722</b>	<b>32.722</b>	<b>0.000</b>	<b>11.145</b>	<b>11.145</b>	<b>0.000</b>

### **Finance and Corporate Resources Variance Analysis 2019/20 (Period 4)**

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Employee Costs	(189k) over	APT&C Basic / Superannuation / NI - (106k) over  Pension Increases - (37k) over	Finance (Strategy) Services - (36k) over IT Services - (109k) over Administration, Legal and Licensing Services - (42k) over  Finance (Transactions) Services - 76k under  Finance (Transactions) Services - (5k) over IT Services - (10k) over Personnel Services - (23k) over Communications and Strategy Services - (4k) over	The overspend is due to lower than anticipated staff turnover across the Services.  The variance is due to vacancies which are being considered in line with service requirements.  The overspend reflects the ongoing cost of early retirements and are being managed within the overall budget.
Supplies and Services	(77k) over	<u>Computer Equipment Purchase - (48k) over</u>	<u>Finance (Transactions) - (14k) over</u>	The overspend relates to additional one-off contract costs in respect of the Benefits and Revenues system.

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Supplies and Services (cont)		<u>Computer Equipment Purchase (cont)</u>	<u>Communications and Strategy Services - (11k) over</u>	The overspend relates to software upgrades and will be managed within the overall budget.
			<u>IT Services - (13k) over</u>	The overspend is due to greater than anticipated support and license costs for a IT systems to date, partially offset by an over recovery of income.
		<u>Other Supplies and Services - (23k) over</u>	<u>Finance (Transactions) Services - (23k) over</u>	The overspend relates to one off costs in relation to Q&A offices.
Administration Costs	18k under	<u>Printing and Stationery - (12k) over</u>	<u>Communications and Strategy Services - (14k) over</u>	The overspend is due to greater than anticipated materials required for work undertaken within the print room to date and is offset by an over recovery of income.
		Advertising - Recruitment - (15k) over	Personnel Services - (15k) over	The overspend is mainly due to the increased cost of recruitment advertising.
		Training - 60k under	Personnel Services - 60k under	The underspend is due to the reduced cost of employability programmes to date.

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Transfer Payments	121k under	Rent Allowance - 44k under	Finance (Transactions) Services - 44k under	This underspend is related to the demand for Housing Benefit for private housing tenants and the reduced costs of overpayments.
		Rent Rebates - 77k under	Finance (Transactions) Services - 77k under	This underspend is related to the demand for Housing Benefit for Council tenants and the reduced costs of overpayments.
Income	119k over recovered	<u>Contributions from Other Bodies - 52k over recovered</u>	<u>Finance (Transactions) Services - 49k over recovered</u>	The over recovery relates to the receipt of Payment Deduction Project (PDP) income from the Department of Work and Pensions in relation to the recovery of Housing Benefit overpayments.
		Fees and Charges - Departments of the Authority - 15k over recovered	Communications and Strategy Services - 9k over recovered	The over recovery is due to greater than anticipated income from Resources for internal printing work completed to date.
		Other Income - 30k over recovered	Communications and Strategy Services - (27k) under recovered	The under recovery is due to less than anticipated income from external printing work completed to date.

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Income (cont)		Other Income (cont)	<u>IT Services - 36k over recovered</u>	The over recovery is due to greater than anticipated recharges for support and license costs for IT systems, offset by additional expenditure (see Supplies and Services).

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

Finance & Corporate Resources - Total	REVISED ANNUAL BUDGET SLC 19/20 2	PERIOD 2 VARIANCE AMOUNT	Over/ Under	PERIOD 3 VARIANCE AMOUNT	Over/ Under	PERIOD 4 ESTIMATE TO DATE	PERIOD 4 ACTUAL TO DATE	PERIOD 4 VARIANCE AMOUNT	Over/ Under
Expenditure / Income Variance Trends 2019/2020									
EMPLOYEE COSTS									
APT & C BASIC	25,225	(109)	over	(93)	over	7,182	7,326	(144)	over
APT & C OVERTIME	45	(4)	over	(14)	over	13	44	(31)	over
APT & C SUPERANNUATION	4,926	26	under	19	under	1,388	1,354	34	under
APT & C NIC	2,467	1	under	1	under	695	691	4	under
MANUAL BASIC	15	(2)	over	(3)	over	4	7	(3)	over
MANUAL SUPERANNUATION	0	0		(1)	over	0	1	(1)	over
TRAVEL AND SUBSISTANCE	44	(1)	over	0		12	13	(1)	over
OTHER EMPLOYEE COSTS	1	(3)	over	(5)	over	0	7	(7)	over
PENSION INCREASES	832	(15)	over	(15)	over	261	298	(37)	over
ADDITIONAL PENSION COSTS	0	(3)	over	(3)	over	0	3	(3)	over
EMPLOYEE COSTS	33,555	(110)	over	(114)	over	9,555	9,744	(189)	over
PROPERTY COSTS									
RATES	107	0		0		0	0	0	
SCOTTISH WATER - METERED CHARGES	9	0		1	under	3	3	0	
RENT	75	1	under	0		24	24	0	
SERVICE CHARGE	2	(1)	over	0		1	2	(1)	over
FEU DUTIES	1	0		0		0	0	0	
PROPERTY INSURANCE	3	0		1	under	1	0	1	under
SECURITY COSTS	103	0		(4)	over	24	26	(2)	over
REPAIRS & MAINTENANCE - INTERNAL CONTRATOR	1	(1)	over	(1)	over	1	2	(1)	over
REPAIRS & MAINTENANCE - EXTERNAL CONTRATOR	3	(1)	over	(1)	over	0	1	(1)	over
TV LICENCES - EDUCATION	0	(1)	over	(1)	over	0	1	(1)	over
ELECTRICITY - CONTRACT	365	(6)	over	6	under	87	91	(4)	over
GAS	14	1	under	1	under	3	1	2	under
FIXTURE & FITTINGS	1,979	0		0		250	250	0	
JANITOR SERVICE	0	0		(1)	over	0	2	(2)	over
CLEANING AND JANITORIAL SUPPLIES AND EQUIPMENT	2	0		0		1	1	0	
REFUSE UPLIFT	2	0		0		0	0	0	
OTHER PROPERTY COSTS	17	0		1	under	7	7	0	
PROPERTY COSTS	2,683	(8)	over	2	under	402	411	(9)	over

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Expenditure / Income Variance Trends 2019/2020									
SUPPLIES AND SERVICES									
COMPUTER EQUIPMENT PURCHASE	2,293	7	under	(43)	over	869	917	(48)	over
COMPUTER EQUIPMENT MAINTENANCE	2,453	15	under	10	under	1,382	1,373	9	under
I.T. EQUIPMENT MAINT - CONTRACT	561	6	under	7	under	161	160	1	under
I.T. ELECTRONIC MESSAGING	130	(6)	over	(6)	over	44	56	(12)	over
EQUIPMENT, APPARATUS AND TOOLS	204	1	under	1	under	88	86	2	under
ADAPTATIONS FOR CLIENTS	0	0		(1)	over	0	1	(1)	over
SUPPLIES FOR CLIENTS	133	(6)	over	1	under	31	33	(2)	over
FURNITURE - OFFICE	0	(1)	over	(1)	over	0	1	(1)	over
FURNISHINGS (INCL. CROCKERY & LINEN)	0	0		0		0	1	(1)	over
MATERIALS	82	(4)	over	(4)	over	22	25	(3)	over
PUBLICATIONS, JOURNALS, NEWSPAPERS ETC.	10	(1)	over	1	under	3	2	1	under
FOODSTUFFS - GENERAL	82	(5)	over	(3)	over	19	22	(3)	over
PROTECTIVE CLOTHING & UNIFORMS	7	1	under	2	under	1	(1)	2	under
OTHER SUPPLIES AND SERVICES	141	2	under	(34)	over	32	55	(23)	over
CATERING - OUTWITH CONTRACT	6	0		1	under	1	1	0	
OUTSOURCED MAIL	150	(8)	over	1	under	41	39	2	under
<b>SUPPLIES AND SERVICES</b>	<b>6,252</b>	<b>1</b>	<b>under</b>	<b>(68)</b>	<b>over</b>	<b>2,694</b>	<b>2,771</b>	<b>(77)</b>	<b>over</b>
TRANSPORT AND PLANT									
PURCHASE OF PLANT	11	0		2	under	3	0	3	under
POOL CAR CHARGES - RENTAL	23	1	under	2	under	5	3	2	under
POOL CAR CHARGES - FUEL	5	0		0		0	0	0	
FLEET SERVICE CHARGES - VEHICLE MAINTENANCE	2	0		0		0	1	(1)	over
FLEET SERVICE CHARGES - LEASING	5	0		1	under	1	0	1	under
FLEET SERVICE CHARGES - ROAD FUND LICENCES/MOT	1	0		0		0	0	0	
FLEET SERVICE CHARGES - FUEL	2	0		0		0	0	0	
FLEET SERVICE CHARGES - DRIVERS	36	1	under	1	under	2	0	2	under
<b>TRANSPORT AND PLANT</b>	<b>85</b>	<b>2</b>	<b>under</b>	<b>6</b>	<b>under</b>	<b>11</b>	<b>4</b>	<b>7</b>	<b>under</b>

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Expenditure / Income Variance Trends 2019/2020									
TRANSFER PAYMENTS									
RENT ALLOWANCE	32,883	18	under	24	under	9,223	9,179	44	under
RENT REBATES	47,504	35	under	49	under	10,926	10,849	77	under
TRANSFER PAYMENTS	80,387	53	under	73	under	20,149	20,028	121	under
FINANCING CHARGES									
LEASING CHARGES - OPERATIONAL	61	5	under	5	under	15	10	5	under
I.T. EQUIPMENT LEASING-CONTRACT	993	2	under	6	under	565	569	(4)	over
FINANCING CHARGES	1,054	7	under	11	under	580	579	1	under
TOTAL EXPENDITURE	134,823	(55)	over	(87)	over	36,511	36,630	(119)	over
INCOME									
STATUTORY ADDITIONS - COST OF COLLECTIO	(740)	0		0		0	0	0	
RENT REBATES SUBSIDY	(43,092)	0		0		(13,136)	(13,136)	0	
RENT ALLOWANCE SUBSIDY	(32,570)	0		0		(8,713)	(8,713)	0	
DWP SUBSIDY	(1,268)	42	over rec	24	over rec	(410)	(416)	6	over rec
CONTRIBUTIONS FROM DEVELOPMENT AGENCIES	(120)	7	over rec	(1)	under rec	(82)	(84)	2	over rec
CONTRIBUTIONS FROM OTHER BODIES	0	6	over rec	32	over rec	0	(52)	52	over rec
SALES - GENERAL	(90)	5	over rec	3	over rec	(21)	(24)	3	over rec
SALES - OTHER BODIES	(719)	(32)	under rec	0		(19)	(20)	1	over rec
SALES - DEPARTMENTS OF THE AUTHORITY	(32)	0		0		0	0	0	
FEES AND CHARGES - GENERAL	(4,577)	23	over rec	2	over rec	(619)	(609)	(10)	under rec
CHARGES TO HEALTH BOARDS	(38)	0		0		0	0	0	
FEES AND CHARGES - OTHER BODIES	(222)	4	over rec	6	over rec	(38)	(42)	4	over rec
FEES AND CHARGES - DEPARTMENTS OF THE AUTHORITY	(2,682)	23	over rec	12	over rec	(524)	(539)	15	over rec
RENTAL INCOME	(1)	0		0		0	0	0	
BIRTH REGISTRATION	(36)	0		3	over rec	(8)	(10)	2	over rec
DEATH REGISTRATION	(71)	0		0		(21)	(20)	(1)	under rec
MARRIAGE STATUTORY FEES	(98)	8	over rec	8	over rec	(28)	(38)	10	over rec
EXTRACT ISSUE	(96)	(1)	under rec	2	over rec	(27)	(30)	3	over rec
MARRIAGES	(75)	0		1	over rec	(22)	(23)	1	over rec
CITIZENSHIP CEREMONIES	(10)	0		0		(2)	(3)	1	over rec
NATIONAL CHECKING SERVICE	(71)	(5)	under rec	0		0	0	0	
OTHER INCOME	(8,710)	(25)	under rec	(5)	under rec	(1,696)	(1,726)	30	over rec
REALLOCATION OF CENTRAL SUPPORT COSTS	(6,603)	0		0		0	0	0	
REALLOCATION OF SUPPORT COSTS	(180)	0		0		0	0	0	
INCOME	(102,101)	55	over rec	87	over rec	(25,366)	(25,485)	119	over rec
NET EXPENDITURE	32,722	0		0		11,145	11,145	0	