

Appendix C

South Lanarkshire Council

Revenue Budget Monitoring Statement

Period Ended 4 January 2019 (No.11)

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 04/01/19

Position After Transfers to Reserves at 04/01/19

Annual Budget £m	Forecast for Year BEFORE Transfers £m	Annual Forecast Variance BEFORE Transfers £m	Annual Forecast Variance AFTER Transfers £m	Budget Proportion to 04/01/19 £m	Actual to Period 11 to 04/01/19 BEFORE Transfers £m	Variance to 04/01/19 BEFORE Transfers £m
15.412	15.109	0.303	0.303	13.036	12.816	0.220 under
0.347	0.352	(0.005)	(0.005)	0.435	0.444	(0.009) over
4.278	4.344	(0.066)	(0.066)	4.419	4.502	(0.083) over
1.021	1.324	(0.303)	(0.303)	0.967	1.176	(0.209) over
4.495	4.618	(0.123)	(0.123)	4.165	4.239	(0.074) over
8.355	8.161	0.194	0.194	6.503	6.348	0.155 under
33.908	33.908	0.000	0.000	29.525	29.525	0.000
				0.000	0.000	0.000
				29.525	29.525	0.000

Finance and Corporate Resources Variance Analysis 2018/19 (Period 11)

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Employee Costs	(121k) over	<p>APT&C Basic / Superannuation / NI - (15k) over</p> <p><u>Overtime - (28k) over</u></p> <p>Pension Increases - (81k) over</p>	<p>IT Services - (41k) over Administration, Legal and Licensing Services - (100k) over</p> <p>Finance Services - 115k under</p> <p><u>Finance Services - (24k) over</u></p> <p>Finance Services - (29k) over IT Services - (21k) over Personnel Services - (22k) over Communications and Strategy Services - (9k) over</p>	<p>The overspends are due to lower than anticipated staff turnover across the Services.</p> <p>The underspend is due to vacancies which are being considered in line with Service requirements.</p> <p>The overspend is due to the requirement for staff cover within the 24 hour customer services control centre.</p> <p>The overspends reflect the ongoing cost of early retireals and are being managed within the overall budget.</p>
Property Costs	(75k) over	Electricity - (39k) over	IT Services - (42k) 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	(118k) over	Computer Equipment Purchase - (73k) over	Finance Services - (76k) over	The overspend is due to additional one-off contract costs in relation to the Benefits and Revenues systems.
		IT Equipment Maintenance - Contract - (30k) over	IT Services - (43k) 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 - (17k) over	Communications and Strategy Services - (17k) over	The overspend is due to increased external commercial printing for Resources.
		Foodstuffs - General - 34k under	Personnel Services - 34k 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	65k under	<u>Printing and Stationery - (41k) over</u>	<u>Finance Services - (24k) over</u>	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 - (41k) over Training - 139k under	Communications and Strategy Services - (32k) over Personnel Services - 144k 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	247k under	Payments to Other Bodies - 207k under	Personnel Services - 204k 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.
Transfer Payments	1,318k under	Rent Allowance - 969k under	Finance Services - 969k under	This underspend is related to the demand for Housing Benefit for private housing tenants and is offset by an under recovery of income.

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Transfer Payments (cont)		Rent Rebates - 349k under	Finance Services - 349k 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	(1,318k) under recovered	<u>Rent Allowance Subsidy - (1,165k) under recovered</u> DWP Subsidy - 127k over recovered <u>Sales - General - (48k) under recovered</u> Fees and Charges - General - 48k over recovered	<u>Finance Services - (1,165k) under recovered</u> Finance Services - 127k over recovered <u>Personnel Services - (48k) under recovered</u> Administration, Legal and Licensing Services - 75k over recovered	This under recovery reflects the demand for Housing Benefit for private housing tenants and is offset by an underspend on transfer payments above. 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. 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) The over recovery is mainly due to additional income received for legal work on land sales.

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Income (cont)		Fees and Charges - Other Departments of the Authority - (22k) under recovered	Personnel Services - (15k) under recovered	The under recovery is mainly due to lower than anticipated income from Resources for physiotherapy and is offset by reduced expenditure (Payment to Other Bodies).
		Other Income - (215k) under recovered	Communications and Strategy Services - (144k) under recovered	The under recovery is due to less than anticipated income from external printing work completed to date.
			<u>Personnel Services - (137k) under recovered</u>	The under recovery relates to a reduced requirement from the Training Fund for Modern Apprentices and is offset by reductions in expenditure.
			<u>IT Services - 41k over recovered</u>	The over recovery is due to increased recharges for corporate telephones.

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

Finance & Corporate Resources - Total	REVISED ANNUAL BUDGET SLC 18/19 2	PERIOD 8 VARIANCE AMOUNT	Over/ Under	PERIOD 9 VARIANCE AMOUNT	Over/ Under	PERIOD 10 VARIANCE AMOUNT	Over/ Under	PERIOD 11 ESTIMATE TO DATE	PERIOD 11 ACTUAL TO DATE	PERIOD 11 VARIANCE AMOUNT	Over/ Under
Expenditure / Income Variance Trends 2018/2019											
EMPLOYEE COSTS											
APT & C BASIC	25,108	(123)	over	(94)	over	(69)	over	18,285	18,346	(61)	over
APT & C OVERTIME	45	(17)	over	(22)	over	(25)	over	33	61	(28)	over
APT & C SUPERANNUATION	4,699	21	under	34	under	39	under	3,406	3,348	58	under
APT & C NIC	2,314	(18)	over	(17)	over	(19)	over	1,677	1,689	(12)	over
MANUAL BASIC	15	0		(2)	over	(3)	over	11	15	(4)	over
TRAVEL AND SUBSISTANCE	58	7	under	10	under	12	under	43	29	14	under
OTHER EMPLOYEE COSTS	68	(4)	over	(5)	over	(6)	over	6	13	(7)	over
PENSION INCREASES	809	(51)	over	(66)	over	(65)	over	608	689	(81)	over
EMPLOYEE COSTS	33,116	(185)	over	(162)	over	(136)	over	24,069	24,190	(121)	over
PROPERTY COSTS											
RATES	105	3	under	3	under	3	under	105	102	3	under
SCOTTISH WATER - UNMETERED CHARGES	1	0		1	under	1	under	1	0	1	under
SCOTTISH WATER - METERED CHARGES	16	1	under	5	under	5	under	11	6	5	under
RENT	75	1	under	0		1	under	72	81	(9)	over
SERVICE CHARGE	4	0		0		1	under	3	2	1	under
OTHER ACCOMMODATION COSTS	0	(5)	over	(5)	over	(5)	over	0	5	(5)	over
PROPERTY INSURANCE	2	(2)	over	1	under	0		2	4	(2)	over
SECURITY COSTS	109	3	under	4	under	3	under	74	70	4	under
REPAIRS & MAINTENANCE - INTERNAL CONTRATOR	4	(3)	over	(4)	over	(4)	over	2	7	(5)	over
REPAIRS & MAINTENANCE - EXTERNAL CONTRATOR	2	(6)	over	(21)	over	(22)	over	2	23	(21)	over
ELECTRICITY - CONTRACT	297	(29)	over	(29)	over	(39)	over	190	229	(39)	over
GAS	12	3	under	4	under	5	under	9	3	6	under
FIXTURE & FITTINGS	2,112	(10)	over	(10)	over	(11)	over	1,257	1,268	(11)	over
JANITOR SERVICE	0	(5)	over	(6)	over	(6)	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	0		(1)	over	(1)	over	1	2	(1)	over
REFUSE UPLIFT	2	0		1	under	1	under	2	1	1	under
OTHER PROPERTY COSTS	16	0		1	under	(1)	over	15	13	2	under
OFFICE ACCOM-FACILITIES MANAGEMENT	1	1	under	1	under	1	under	1	0	1	under
PROPERTY COSTS	2,760	(47)	over	(54)	over	(67)	over	1,748	1,823	(75)	over

Finance & Corporate Resources - Total	REVISED ANNUAL BUDGET SLC 18/19 2	PERIOD 8 VARIANCE AMOUNT	Over/ Under	PERIOD 9 VARIANCE AMOUNT	Over/ Under	PERIOD 10 VARIANCE AMOUNT	Over/ Under	PERIOD 11 ESTIMATE TO DATE	PERIOD 11 ACTUAL TO DATE	PERIOD 11 VARIANCE AMOUNT	Over/ Under
Expenditure / Income Variance Trends 2018/2019											
SUPPLIES AND SERVICES											
COMPUTER EQUIPMENT PURCHASE	2,253	(5)	over	(33)	over	(71)	over	2,088	2,161	(73)	over
COMPUTER EQUIPMENT MAINTENANCE	1,345	14	under	13	under	22	under	752	728	24	under
I.T. EQUIPMENT MAINT - CONTRACT	736	(2)	over	(29)	over	(21)	over	648	678	(30)	over
I.T. ELECTRONIC MESSAGING	125	8	under	(5)	over	(5)	over	93	98	(5)	over
EQUIPMENT, APPARATUS AND TOOLS	196	(8)	over	(11)	over	(15)	over	156	172	(16)	over
ADAPTATIONS FOR CLIENTS	0	(4)	over	(4)	over	(6)	over	0	6	(6)	over
SUPPLIES FOR CLIENTS	134	(21)	over	(21)	over	(18)	over	103	120	(17)	over
FURNITURE - OFFICE	2	(12)	over	(13)	over	(13)	over	1	15	(14)	over
FURNITURE - GENERAL	2	1	under	0		(1)	over	2	2	0	
FURNISHINGS (INCL. CROCKERY & LINEN)	0	(1)	over	(1)	over	(1)	over	0	1	(1)	over
MATERIALS	150	9	under	3	under	4	under	131	122	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	3	under	2	under	(1)	over	7	7	0	
FOODSTUFFS - GENERAL	105	19	under	19	under	30	under	81	47	34	under
PROTECTIVE CLOTHING & UNIFORMS	10	0		0		(8)	over	7	15	(8)	over
LAUNDRY COSTS	0	(1)	over	(1)	over	(1)	over	0	1	(1)	over
OTHER SUPPLIES AND SERVICES	155	7	under	3	under	2	under	110	119	(9)	over
CATERING - OUTWITH CONTRACT	6	1	under	1	under	1	under	5	3	2	under
CATERING - EXTERNAL	0	0		0		(1)	over	0	1	(1)	over
OUTSOURCED MAIL	141	(1)	over	(3)	over	6	under	81	83	(2)	over
SUPPLIES AND SERVICES	5,368	3	under	(84)	over	(101)	over	4,265	4,383	(118)	over
TRANSPORT AND PLANT											
PURCHASE OF PLANT	11	0		2	under	6	under	9	5	4	under
POOL CAR CHARGES - RENTAL	31	9	under	12	under	12	under	23	13	10	under
POOL CAR CHARGES - FUEL	6	3	under	2	under	2	under	4	2	2	under
OTHER TRANSPORT COSTS	1	1	under	1	under	1	under	1	0	1	under
FLEET SERVICE CHARGES - VEHICLE MAINTENANCE	2	1	under	1	under	(5)	over	1	1	0	
FLEET SERVICE CHARGES - LEASING	9	5	under	5	under	6	under	5	0	5	under
FLEET SERVICE CHARGES - ROAD FUND LICENCES/MOT	1	0		0		0		0	0	0	
FLEET SERVICE CHARGES - FUEL	5	3	under	2	under	2	under	4	2	2	under
FLEET SERVICE CHARGES - DRIVERS	36	1	under	1	under	1	under	29	28	1	under
EXTERNAL TRANSPORT CONTRACT	0	0		0		(1)	over	0	1	(1)	over
TRANSPORT AND PLANT	102	23	under	26	under	24	under	76	52	24	under

Finance & Corporate Resources - Total	REVISED ANNUAL BUDGET SLC 18/19 2	PERIOD 8 VARIANCE AMOUNT	Over/ Under	PERIOD 9 VARIANCE AMOUNT	Over/ Under	PERIOD 10 VARIANCE AMOUNT	Over/ Under	PERIOD 11 ESTIMATE TO DATE	PERIOD 11 ACTUAL TO DATE	PERIOD 11 VARIANCE AMOUNT	Over/ Under
Expenditure / Income Variance Trends 2018/2019											
ADMINISTRATION											
PRINTING AND STATIONERY	619	(19)	over	(33)	over	(34)	over	317	358	(41)	over
BULK PRINTING	1	0		0		0		0	0	0	
TELEPHONES	1,334	(3)	over	26	under	34	under	857	833	24	under
MOBILE PHONES	334	8	under	8	under	(6)	over	225	229	(4)	over
ADVERTISING - RECRUITMENT	27	(2)	over	(2)	over	(2)	over	27	29	(2)	over
ADVERTISING - OTHER	266	(31)	over	(31)	over	(35)	over	155	196	(41)	over
POSTAGES/COURIERS	508	(14)	over	(13)	over	(8)	over	321	344	(23)	over
SMS MESSAGING	0	(1)	over	(1)	over	(4)	over	0	4	(4)	over
MEMBERSHIP FEES/SUBSCRIPTIONS	273	15	under	0		(3)	over	264	265	(1)	over
INSURANCE	139	0		(1)	over	(1)	over	139	140	(1)	over
MEDICAL COSTS	75	(16)	over	(12)	over	(8)	over	53	88	(35)	over
LEGAL EXPENSES	345	7	under	4	under	9	under	197	176	21	under
HOSPITALITY / CIVIC RECOGNITION	31	(2)	over	(4)	over	(5)	over	27	31	(4)	over
GIRO BANK AGENCY FEES	2	(5)	over	1	under	1	under	1	0	1	under
PAYPOINT AGENCY FEES	101	22	under	8	under	8	under	79	71	8	under
INTERNET AGENCY FEES	1	1	under	1	under	1	under	1	0	1	under
SECURITY UPLIFT FEES	6	(11)	over	0		0		5	5	0	
OTHER ADMIN COSTS	266	11	under	12	under	13	under	238	236	2	under
MEMBERS ALLOWANCES	1,581	0		9	under	8	under	1,188	1,173	15	under
CONFERENCES - MEMBERS (incl associated costs)	16	5	under	4	under	4	under	12	8	4	under
CONFERENCES - OFFICIALS (incl associated costs)	14	6	under	7	under	6	under	9	3	6	under
TRAINING	1,515	37	under	67	under	98	under	752	613	139	under
ADMINISTRATION	7,454	8	under	50	under	76	under	4,867	4,802	65	under
PAYMENT TO OTHER BODIES											
GRANTS TO VOLUNTARY ORGANISATIONS	722	9	under	12	under	12	under	683	671	12	under
PAYMENTS TO VOLUNTARY ORGANISATIONS	62	16	under	0		0		31	31	0	
PAYMENTS TO OTHER BODIES	3,066	62	under	79	under	136	under	1,444	1,237	207	under
EXTERNAL AUDIT FEES	495	0		5	under	3	under	330	327	3	under
PRIVATE INDIVIDUALS - GENERAL	36	8	under	10	under	22	under	28	3	25	under
PAYMENT TO OTHER BODIES	4,381	95	under	106	under	173	under	2,516	2,269	247	under
PAYMENT TO CONTRACTORS											
PAYMENT TO PRIVATE CONTRACTOR	30	(17)	over	(25)	over	(44)	over	30	49	(19)	over
PAYMENT TO EXTERNAL CONSULTANTS / PROFESSIONAL SERVICES	248	(9)	over	(13)	over	(30)	over	239	270	(31)	over
PAYMENT TO CONTRACTORS	278	(26)	over	(38)	over	(74)	over	269	319	(50)	over

Finance & Corporate Resources - Total	REVISED ANNUAL BUDGET SLC 18/19 2	PERIOD 8 VARIANCE AMOUNT	Over/ Under	PERIOD 9 VARIANCE AMOUNT	Over/ Under	PERIOD 10 VARIANCE AMOUNT	Over/ Under	PERIOD 11 ESTIMATE TO DATE	PERIOD 11 ACTUAL TO DATE	PERIOD 11 VARIANCE AMOUNT	Over/ Under
Expenditure / Income Variance Trends 2018/2019											
TRANSFER PAYMENTS											
RENT ALLOWANCE	33,083	(190)	over	(183)	over	881	under	26,453	25,484	969	under
RENT REBATES	47,814	255	under	271	under	317	under	33,488	33,139	349	under
TRANSFER PAYMENTS	80,897	65	under	88	under	1,198	under	59,941	58,623	1,318	under
FINANCING CHARGES											
LEASING CHARGES - OPERATIONAL	110	3	under	15	under	20	under	64	43	21	under
CAR LEASING PAYMENTS	7	5	under	5	under	5	under	7	0	7	under
I.T. EQUIPMENT LEASING-CONTRACT	1,111	(1)	over	(5)	over	(1)	over	821	821	0	
FINANCING CHARGES	1,228	7	under	15	under	24	under	892	864	28	under
TOTAL EXPENDITURE	135,584	(57)	over	(53)	over	1,117	under	98,643	97,325	1,318	under

Finance & Corporate Resources - Total	REVISED ANNUAL BUDGET SLC 18/19 2	PERIOD 8 VARIANCE AMOUNT	Over/ Under	PERIOD 9 VARIANCE AMOUNT	Over/ Under	PERIOD 10 VARIANCE AMOUNT	Over/ Under	PERIOD 11 ESTIMATE TO DATE	PERIOD 11 ACTUAL TO DATE	PERIOD 11 VARIANCE AMOUNT	Over/ Under
Expenditure / Income Variance Trends 2018/2019											
INCOME											
STATUTORY ADDITIONS - COST OF COLLECTIO	(740)	0		0		0		0	0	0	
RENT REBATES SUBSIDY	(42,968)	(1)	under rec	(2)	under rec	(2)	under rec	(32,156)	(32,154)	(2)	under rec
RENT ALLOWANCE SUBSIDY	(32,467)	(22)	under rec	(3)	under rec	(1,059)	under rec	(25,512)	(24,347)	(1,165)	under rec
DWP SUBSIDY	(1,268)	118	over rec	135	over rec	131	over rec	(991)	(1,118)	127	over rec
CONTRIBUTIONS FROM DEVELOPMENT AGENCIES	(292)	1	over rec	20	over rec	19	over rec	(202)	(217)	15	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)	(8)	under rec	(17)	under rec	(43)	under rec	(105)	(57)	(48)	under rec
SALES - DEPARTMENTS OF THE AUTHORITY	(32)	(1)	under rec	0		0		(19)	(19)	0	
FEES AND CHARGES - GENERAL	(3,773)	45	over rec	65	over rec	60	over rec	(1,883)	(1,931)	48	over rec
CHARGES TO HEALTH BOARDS	(38)	0		0		0		0	0	0	
FEES AND CHARGES - OTHER BODIES	(221)	28	over rec	22	over rec	28	over rec	(154)	(163)	9	over rec
FEES AND CHARGES - DEPARTMENTS OF THE AUTHORITY	(2,875)	(26)	under rec	(21)	under rec	(37)	under rec	(1,705)	(1,683)	(22)	under rec
RENTAL INCOME	0	1	over rec	1	over rec	1	over rec	0	(1)	1	over rec
LOCK UP RENTS	0	4	over rec	0		0		0	(4)	4	over rec
BIRTH REGISTRATION	(38)	(3)	under rec	(4)	under rec	(4)	under rec	(29)	(24)	(5)	under rec
DEATH REGISTRATION	(78)	(10)	under rec	(11)	under rec	(12)	under rec	(55)	(47)	(8)	under rec
MARRIAGE STATUTORY FEES	(113)	(1)	under rec	(4)	under rec	(10)	under rec	(87)	(70)	(17)	under rec
EXTRACT ISSUE	(107)	(4)	under rec	(7)	under rec	(9)	under rec	(78)	(68)	(10)	under rec
MARRIAGES	(90)	(12)	under rec	(14)	under rec	(16)	under rec	(69)	(49)	(20)	under rec
RENEWAL OF VOWS	0	0		0		0		0	(1)	1	over rec
CITIZENSHIP CEREMONIES	(10)	1	over rec	0		0		(8)	(7)	(1)	under rec
CIVIL PARTNERSHIPS	(1)	(1)	under rec	(1)	under rec	(1)	under rec	(1)	0	(1)	under rec
NATIONAL CHECKING SERVICE	(65)	4	over rec	(14)	under rec	(14)	under rec	(65)	(52)	(13)	under rec
OTHER INCOME	(8,570)	(60)	under rec	(96)	under rec	(153)	under rec	(5,957)	(5,742)	(215)	under rec
REALLOCATION OF CENTRAL SUPPORT COSTS	(6,617)	0		0		0		0	0	0	
REALLOCATION OF SUPPORT COSTS	(166)	0		0		0		0	0	0	
INCOME	(101,676)	57	over rec	53	over rec	(1,117)	under rec	(69,118)	(67,800)	(1,318)	under rec
NET EXPENDITURE	33,908	0		0		0		29,525	29,525	0	