

**Appendix C**

**South Lanarkshire Council**

**Revenue Budget Monitoring Statement**

**Period Ended 2 March 2018 (No.13)**

**Finance and Corporate Resources**

<b>Service Departments :-</b>	<b>Annual Budget</b>	<b>Forecast for Year</b>	<b>Annual Forecast Over / Under</b>	<b>Budget Proportion to 02/03/18</b>	<b>Actual to Period 13 to 02/03/18</b>	<b>Variance to 02/03/18</b>
	<b>£m</b>	<b>£m</b>	<b>£m</b>	<b>£m</b>	<b>£m</b>	<b>£m</b>
Finance Services	16.118	15.926	0.192 under	21.262	21.042	0.220 under
Audit and Compliance Services	0.421	0.445	(0.024) over	0.522	0.547	(0.025) over
Information Technology Services	3.902	3.902	0.000	4.344	4.344	0.000
Communications and Strategy Services	1.046	1.164	(0.118) over	1.213	1.408	(0.195) over
Administration and Licensing Services	5.756	5.806	(0.050) over	5.683	5.683	0.000
Personnel Services	6.669	6.669	0.000	6.194	6.194	0.000
<b>Total Finance and Corporate Resources</b>	<b>33.912</b>	<b>33.912</b>	<b>0.000</b>	<b>39.218</b>	<b>39.218</b>	<b>0.000</b>

### **Finance and Corporate Resources Variance Analysis 2017/18 (Period 13)**

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Employee Costs	246k under	APT&C Basic / Superannuation / NI – 426k under	All Services - 426k under	The underspend is due to vacancies which are being considered in line with Service requirements.
		Overtime - (109k) over	Finance Services - (103k) 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 - (14k) over	The overspend reflects the ongoing cost of retirals and will be managed within the overall budget.
Property Costs	(106k) over	Rates - (20k) over	Personnel Services - (19k) over	The overspend relates to costs for training and will be managed within the overall budget.
		Rent - (15k) over	Personnel Services - (19k) over	The overspend relates to costs for training and will be managed within the overall budget.

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Property Costs (cont)		Electricity - Contract - (49k) over	IT Services - (46k) over	The overspend is due to increased electricity costs at the Caird Data Centre, reflecting the current level of tenants in the building.
		Other Property Costs - (22k) over	Personnel Services - (19k) over	The overspend relates to costs for training and will be managed within the overall budget.
Supplies and Services	(74k) over	Computer Equipment Purchase - (51k) over	Finance Services - (95k) over	The overspend is due to additional contract costs to date in relation to the Benefits and Revenues systems.
			<u>IT Services - 35k under</u>	The underspend reflects lower than anticipated expenditure on behalf of the Leisure Trust which is offset by an under recovery of income from Recharges.
		Materials - (46k) over	Communications and Strategy - (50k) over	The overspend is demand led and reflects increased print work on behalf of the Leisure Trust in the financial year, offset by additional income.

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Supplies and Services (cont)		Foodstuffs General - 31k under	Personnel Services - 32k 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	199k 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.
		Postages / Couriers - 45k under	Communications and Strategy Services - 42k 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 - 58k under	Finance Services - 58k 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.

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Administration Costs (cont)		Training - 46k under	Personnel Services - 50k under	The underspend is due to less spend than anticipated expenditure on employee training to date. This is mainly due to more training being undertaken on-line.
Payment to Other Bodies	102k under	Payment to Voluntary Organisations - 23k under  Payments to Other Bodies - 28k under  External Audit Fees - 34k under	Administration, Legal and Licensing Services - 23k under  Personnel - 20k under  Finance Services - 34k under	The underspend reflects the lower than anticipated uptake of grants to date.  This is a demand led budget and the underspend is due to less than anticipated expenditure on employee physiotherapy to date.  The underspend reflects the reduced Audit Fee payable in this financial year.
Financing Charges	37k under	Leasing Charges - Operational - 22k under	Finance Services - 20k under	The underspend relates to the budget for hardware servers which is not required until future financial years.
Income	(450k) under recovered	Rent Rebate Subsidy - (127k) under recovered	Finance Services - (127k) 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)		Rent Allowance Subsidy - (67k) under recovered	Finance Services - (67k) under recovered	This under recovery reflects a reduced recovery of overpayments in relation to Housing Benefit in the financial year.
		DWP Subsidy - 166k over recovered	Finance Services - 166k 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 - (32k) under recovered	Personnel Services - (32k) under recovered	The under recovery is due to less than anticipated contributions from Skills Development Scotland for trainees.
		European Social Fund (ESF) Grant - 35k over recovered	Audit Services - 35k 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 - (50k) under recovered	Personnel Services - (50k) 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.

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Income (cont)		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 and is offset by increased expenditure.
		Fees and Charges - Departments of the Authority - (25k) under recovered	Communications and Strategy Services - (12k) 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 - (308k) under recovered	IT Services - (50k) 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 - (154k) under recovered	The under recovery is due to less than anticipated external income for print work completed to date.
			Personnel Services - (70k) 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

Expenditure / Income Variance Trends 2017/2018

	REVISED ANNUAL BUDGET SLC 17/18 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	25,891	142	under	141	under	177	under	23,274	23,081	193	under
APT & C OVERTIME	45	(90)	over	(91)	over	(99)	over	40	149	(109)	over
APT & C SUPERANNUATION	4,894	112	under	137	under	169	under	4,404	4,207	197	under
APT & C NIC	2,433	3	under	13	under	29	under	2,189	2,153	36	under
MANUAL BASIC	15	3	under	2	under	2	under	14	14	0	
TRAVEL AND SUBSISTANCE	48	8	under	8	under	9	under	42	34	8	under
OTHER EMPLOYEE COSTS	32	1	under	1	under	0		25	26	(1)	over
PENSION INCREASES	810	(47)	over	(47)	over	(59)	over	677	736	(59)	over
ADDITIONAL PENSION COSTS	0	(19)	over	(19)	over	(19)	over	0	19	(19)	over
EMPLOYEE COSTS	34,168	113	under	145	under	209	under	30,665	30,419	246	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	6	under	5	under	7	under	15	7	8	under
RENT	52	(5)	over	0		(20)	over	48	63	(15)	over
SERVICE CHARGE	1	1	under	1	under	1	under	1	0	1	under
PROPERTY INSURANCE	2	(2)	over	(1)	over	(1)	over	2	3	(1)	over
SECURITY COSTS	109	10	under	9	under	11	under	93	82	11	under
REPAIRS & MAINTENANCE - INTERNAL CONTRATOR	4	(7)	over	(7)	over	(9)	over	3	10	(7)	over
REPAIRS & MAINTENANCE - EXTERNAL CONTRATOR	2	(4)	over	(8)	over	(9)	over	2	23	(21)	over
ELECTRICITY - CONTRACT	288	(39)	over	(39)	over	(35)	over	264	313	(49)	over
GAS	12	6	under	6	under	7	under	12	6	6	under
FIXTURE & FITTINGS	1,785	0		(6)	over	(6)	over	1,425	1,431	(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		5	under	9	under	13	3	10	under
REFUSE UPLIFT	2	0		0		0		2	2	0	
OTHER PROPERTY COSTS	9	(22)	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	(77)	over	(78)	over	(88)	over	1,969	2,075	(106)	over



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SUPPLIES AND SERVICES											
COMPUTER EQUIPMENT PURCHASE	2,148	(117)	over	(101)	over	(89)	over	1,931	1,982	(51)	over
COMPUTER EQUIPMENT MAINTENANCE	1,385	15	under	31	under	1	under	1,193	1,175	18	under
I.T. EQUIPMENT MAINT - CONTRACT	892	39	under	7	under	3	under	742	719	23	under
I.T. ELECTRONIC MESSAGING	124	4	under	3	under	3	under	124	113	11	under
EQUIPMENT, APPARATUS AND TOOLS	173	(15)	over	(23)	over	(14)	over	151	195	(44)	over
ADAPTATIONS FOR CLIENTS	0	(2)	over	(3)	over	(3)	over	0	3	(3)	over
SUPPLIES FOR CLIENTS	240	15	under	14	under	19	under	172	151	21	under
FURNITURE - OFFICE	3	(10)	over	(11)	over	(10)	over	3	13	(10)	over
FURNITURE - GENERAL	2	(9)	over	(9)	over	(10)	over	2	13	(11)	over
FURNISHINGS (INCL. CROCKERY & LINEN)	0	(1)	over	(1)	over	(1)	over	0	1	(1)	over
MATERIALS	269	(12)	over	(12)	over	(23)	over	229	275	(46)	over
MATERIALS, APPARATUS AND EQUIPMENT	0	0		(1)	over	(1)	over	0	1	(1)	over
AUDIO VISUAL	1	0		0		0		0	0	0	
PUBLICATIONS, JOURNALS, NEWSPAPERS ETC.	12	3	under	5	under	3	under	11	8	3	under
FOODSTUFFS - GENERAL	101	21	under	28	under	28	under	93	62	31	under
PROTECTIVE CLOTHING & UNIFORMS	13	5	under	5	under	6	under	12	7	5	under
LAUNDRY COSTS	0	0		0		0		0	0	0	
OTHER SUPPLIES AND SERVICES	114	(14)	over	(20)	over	(22)	over	97	120	(23)	over
CATERING - CONTRACT	0	0		(1)	over	(1)	over	0	1	(1)	over
CATERING - OUTWITH CONTRACT	6	1	under	3	under	3	under	6	3	3	under
OUTSOURCED MAIL	151	7	under	4	under	(2)	over	105	103	2	under
DELIVERY CHARGE	15	0		0		0		0	0	0	
SUPPLIES AND SERVICES	5,649	(70)	over	(82)	over	(110)	over	4,871	4,945	(74)	over
TRANSPORT AND PLANT											
PURCHASE OF PLANT	0	0		(1)	over	(1)	over	0	4	(4)	over
POOL CAR CHARGES - RENTAL	33	6	under	7	under	6	under	32	25	7	under
POOL CAR CHARGES - FUEL	7	2	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)	over	1	2	(1)	over
FLEET SERVICE CHARGES - VEHICLE MAINTENANCE	1	0		0		(1)	over	1	2	(1)	over
FLEET SERVICE CHARGES - LEASING	9	5	under	5	under	6	under	7	1	6	under
FLEET SERVICE CHARGES - HIRED VEHICLES	3	2	under	2	under	3	under	3	0	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	5	2	3	under
FLEET SERVICE CHARGES - DRIVERS	27	1	under	1	under	1	under	25	32	(7)	over
HIRE OF EXTERNAL VEHICLES	25	17	under	19	under	21	under	23	0	23	under
TRANSPORT AND PLANT	113	37	under	39	under	39	under	104	72	32	under

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Expenditure / Income Variance Trends 2017/2018											
ADMINISTRATION											
PRINTING AND STATIONERY	171	(9)	over	(2)	over	(6)	over	133	146	(13)	over
BULK PRINTING	5	3	under	3	under	4	under	4	0	4	under
TELEPHONES	1,262	(3)	over	4	under	26	under	1,054	1,053	1	under
MOBILE PHONES	332	8	under	8	under	8	under	278	286	(8)	over
ADVERTISING - RECRUITMENT	28	(18)	over	(18)	over	(17)	over	28	45	(17)	over
ADVERTISING - OF COUNCIL SERVICE AVAILABILITY	0	(1)	over	(1)	over	(1)	over	0	0	0	
ADVERTISING - OTHER	14	(3)	over	(2)	over	(2)	over	13	13	0	
POSTAGES/COURIERS	772	40	under	39	under	53	under	499	454	45	under
MEMBERSHIP FEES/SUBSCRIPTIONS	295	23	under	24	under	30	under	294	264	30	under
INSURANCE	139	(1)	over	(1)	over	(1)	over	139	140	(1)	over
MEDICAL COSTS	75	(20)	over	(30)	over	(29)	over	61	91	(30)	over
LEGAL EXPENSES	298	1	under	(8)	over	5	under	197	200	(3)	over
CONSULTATION COSTS	0	0		0		0		0	3	(3)	over
HOSPITALITY / CIVIC RECOGNITION	64	2	under	5	under	7	under	57	46	11	under
GIRO BANK AGENCY FEES	2	1	under	1	under	1	under	1	0	1	under
PAYPOINT AGENCY FEES	170	31	under	36	under	45	under	159	101	58	under
INTERNET AGENCY FEES	1	1	under	1	under	1	under	1	0	1	under
SECURITY UPLIFT FEES	6	0		0		(6)	over	6	6	0	
OTHER ADMIN COSTS	1,020	52	under	62	under	78	under	850	772	78	under
MEMBERS ALLOWANCES	1,533	(3)	over	(9)	over	(12)	over	1,380	1,392	(12)	over
CONFERENCES - MEMBERS (incl associated costs)	16	4	under	4	under	6	under	15	9	6	under
CONFERENCES - OFFICIALS (incl associated costs)	14	1	under	1	under	5	under	13	8	5	under
TRAINING	1,449	50	under	43	under	43	under	882	836	46	under
<b>ADMINISTRATION</b>	<b>7,666</b>	<b>159</b>	<b>under</b>	<b>160</b>	<b>under</b>	<b>238</b>	<b>under</b>	<b>6,064</b>	<b>5,865</b>	<b>199</b>	<b>under</b>
PAYMENT TO OTHER BODIES											
GRANTS TO VOLUNTARY ORGANISATIONS	702	13	under	12	under	12	under	693	670	23	under
PAYMENTS TO VOLUNTARY ORGANISATIONS	62	0		1	under	(8)	over	52	60	(8)	over
PAYMENTS TO OTHER BODIES	352	11	under	20	under	24	under	308	280	28	under
EXTERNAL AUDIT FEES	529	25	under	25	under	34	under	529	495	34	under
PRIVATE INDIVIDUALS - GENERAL	37	13	under	15	under	18	under	34	9	25	under
<b>PAYMENT TO OTHER BODIES</b>	<b>1,682</b>	<b>62</b>	<b>under</b>	<b>73</b>	<b>under</b>	<b>80</b>	<b>under</b>	<b>1,616</b>	<b>1,514</b>	<b>102</b>	<b>under</b>
PAYMENT TO CONTRACTORS											
PAYMENT TO PRIVATE CONTRACTOR	40	0		0		0		40	14	26	under
PAYMENT TO EXTERNAL CONSULTANTS / PROFESSIONAL SERVICES	205	(21)	over	(22)	over	(20)	over	203	215	(12)	over
<b>PAYMENT TO CONTRACTORS</b>	<b>245</b>	<b>(21)</b>	<b>over</b>	<b>(22)</b>	<b>over</b>	<b>(20)</b>	<b>over</b>	<b>243</b>	<b>229</b>	<b>14</b>	<b>under</b>
TRANSFER PAYMENTS											
RENT ALLOWANCE	38,354	0		0		0		35,757	35,757	0	
RENT REBATES	51,270	0		0		0		43,227	43,227	0	
<b>TRANSFER PAYMENTS</b>	<b>89,624</b>	<b>0</b>		<b>0</b>		<b>0</b>		<b>78,984</b>	<b>78,984</b>	<b>0</b>	

Finance & Corporate Resources - Summary

Expenditure / Income Variance Trends 2017/2018

	REVISED ANNUAL BUDGET SLC 17/18 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
FINANCING CHARGES											
LEASING CHARGES - OPERATIONAL	127	33	under	33	under	29	under	127	105	22	under
CAR LEASING PAYMENTS	7	7	under	7	under	7	under	7	0	7	under
I.T. EQUIPMENT LEASING-CONTRACT	648	(4)	over	2	under	(1)	over	644	636	8	under
FINANCING CHARGES	782	36	under	42	under	35	under	778	741	37	under
TOTAL EXPENDITURE	142,308	239	under	277	under	383	under	125,294	124,844	450	under
INCOME											
STATUTORY ADDITIONS - COST OF COLLECTION	(740)	0		0		0		0	0	0	
RENT REBATES SUBSIDY	(46,343)	(76)	under rec	(91)	under rec	(92)	under rec	(40,265)	(40,138)	(127)	under rec
RENT ALLOWANCE SUBSIDY	(37,841)	(42)	under rec	(55)	under rec	(52)	under rec	(32,602)	(32,535)	(67)	under rec
DWP SUBSIDY	(1,383)	89	over rec	150	over rec	162	over rec	(1,259)	(1,425)	166	over rec
CONTRIBUTIONS FROM OTHER LOCAL AUTHORITIES	(10)	1	over rec	1	over rec	1	over rec	(10)	(9)	(1)	under rec
CONTRIBUTIONS FROM DEVELOPMENT AGENCIES	(150)	(31)	under rec	(27)	under rec	(28)	under rec	(140)	(108)	(32)	under rec
CONTRIBUTIONS FROM OTHER BODIES	(41)	0		0		0		(41)	(41)	0	
ESF GRANT	(41)	25	over rec	28	over rec	33	over rec	0	(35)	35	over rec
SALES - GENERAL	(130)	(36)	under rec	(40)	under rec	(46)	under rec	(120)	(70)	(50)	under rec
SALES - OTHER BODIES	(719)	2	over rec	(2)	under rec	(2)	under rec	(719)	(705)	(14)	under rec
SALES - DEPARTMENTS OF THE AUTHORITY	(32)	4	over rec	5	over rec	4	over rec	(18)	(23)	5	over rec
FEES AND CHARGES - GENERAL	(3,891)	19	over rec	0		9	over rec	(2,770)	(2,764)	(6)	under rec
CHARGES TO HEALTH BOARDS	(38)	0		0		0		0	0	0	
FEES AND CHARGES - OTHER BODIES	(175)	21	over rec	22	over rec	11	over rec	(138)	(149)	11	over rec
FEES AND CHARGES - DEPARTMENTS OF THE AUTHORITY	(2,332)	5	over rec	(22)	under rec	(11)	under rec	(1,677)	(1,652)	(25)	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)	0		0		(1)	under rec	(35)	(34)	(1)	under rec
DEATH REGISTRATION	(76)	(8)	under rec	(7)	under rec	(5)	under rec	(70)	(65)	(5)	under rec
MARRIAGE STATUTORY FEES	(110)	(6)	under rec	(11)	under rec	(13)	under rec	(101)	(90)	(11)	under rec
EXTRACT ISSUE	(107)	(9)	under rec	(14)	under rec	(11)	under rec	(98)	(87)	(11)	under rec
MARRIAGES	(82)	(14)	under rec	(17)	under rec	(14)	under rec	(76)	(61)	(15)	under rec
NAMING CEREMONIES	0	0		0		0		0	(1)	1	over rec
CITIZENSHIP CEREMONIES	(8)	0		1	over rec	1	over rec	(7)	(9)	2	over rec
CIVIL PARTNERSHIPS	(1)	(1)	under rec	(1)	under rec	(1)	under rec	(1)	0	(1)	under rec
NATIONAL CHECKING SERVICE	(65)	(3)	under rec	(4)	under rec	1	over rec	(60)	(63)	3	over rec
OTHER INCOME	(7,245)	(180)	under rec	(194)	under rec	(330)	under rec	(5,869)	(5,561)	(308)	under rec
REALLOCATION OF CENTRAL SUPPORT COSTS	(6,651)	0		0		0		0	0	0	
REALLOCATION OF SUPPORT COSTS	(102)	0		0		0		0	0	0	
INCOME	(108,396)	(239)	under rec	(277)	under rec	(383)	under rec	(86,076)	(85,626)	(450)	under rec
NET EXPENDITURE	33,912	0		0		0		39,218	39,218	0	