

Appendix C

South Lanarkshire Council

Revenue Budget Monitoring Statement

Period Ended 12 October 2018 (No.8)

Finance and Corporate Resources

Service Departments :-

	Annual Budget	Forecast for Year	Annual Forecast Over / Under	Budget Proportion to 12/10/18	Actual to Period 8 to 12/10/18	Variance to 12/10/18
	£m	£m	£m	£m	£m	£m
Finance Services	15.384	15.384	0.000	14.198	14.036	0.162 under
Audit and Compliance Services	0.347	0.347	0.000	0.311	0.311	0.000
Information Technology Services	4.259	4.259	0.000	4.550	4.580	(0.030) over
Communications and Strategy Services	0.957	0.957	0.000	0.729	0.885	(0.156) over
Administration and Licensing Services	4.392	4.392	0.000	3.010	3.020	(0.010) over
Personnel Services	8.003	8.003	0.000	4.029	3.995	0.034 under
Total Finance and Corporate Resources	33.342	33.342	0.000	26.827	26.827	0.000

Finance and Corporate Resources Variance Analysis 2018/19 (Period 8)

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Employee Costs	(185k) over	<p>APT&C Basic / Superannuation / NI - (120k) over</p> <p>Pension Increases - (51k) over</p>	<p><u>IT Services - (21k) over</u> Personnel Services - (58k) over Administration, Legal and Licensing Services - (75k) over</p> <p>Finance Services - 45k under</p> <p>Finance Services - (12k) over IT Services - (14k) over Personnel Services - (16k) over <u>Communications and Strategy - (8k) over</u></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 overspends reflect the ongoing cost of early retirals and are being managed within the overall budget.</p>
Property Costs	(47k) over	Electricity - (29k) over	IT Services - (32k) 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	3k under	<u>Supplies for Clients - (21k) over</u>	<u>Communications and Strategy - (21k) over</u>	The overspend is due to increased external commercial printing for Resources.
		Foodstuffs - General - 19k under	Personnel Services - 19k under	This relates to lower than anticipated expenditure at the Coalyard and Cafés due to a reduction in footfall.
Administration Costs	8k under	Advertising - Other - (31k) over	Communications and Strategy - (22k) over	The overspend relates to works carried out on behalf of South Lanarkshire Leisure Trust and is offset by an over recovery of income.
		Training - 37k under	Personnel Services - 43k under	The underspend is mainly due to lower than anticipated spend on employee training. This is mainly due to more training being undertaken on-line.
Payment to Other Bodies	95k under	Payment to Voluntary Organisations - 16k under	Personnel Services - 16k under	The underspend is mainly due to the reduced cost of employee counselling services to date.

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Payment to Other Bodies (cont)		Payments to Other Bodies - 62k under	Personnel Services - 61k 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	65k under	Rent Allowance - (190k) over Rent Rebates - 255k under	Finance Services - (190k) over Finance Services - 255k under	This overspend is related to the demand for Housing Benefit for private housing tenants. 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	57k over recovered	<u>DWP Subsidy - 118k over recovered</u> <u>Fees and Charges - General - 45k over recovered</u>	<u>Finance Services - 118k over recovered</u> <u>Administration, Legal and Licensing - 59k over recovered</u>	The over recovery is due to one-off income from the Department for Work Pensions to fund burdens in relation to employee costs and IT related projects. The over recovery is 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 Bodies - 28k over recovered	Communications and Strategy - 28k over recovered	The over recovery is due to work carried out on behalf of South Lanarkshire Leisure Trust and is offset by additional expenditure (see Administration Costs).
		Fees and Charges - Other Departments of the Authority - (26k) under recovered	<u>Personnel - (31k) under recovered</u>	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).
		<u>Other Income - (60k) under recovered</u>	<u>Communications and Strategy - (99k) under recovered</u>	The under recovery is due to less than anticipated income from external printing work completed to date.

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

Finance & Corporate Resources - Total	REVISED ANNUAL BUDGET SLC 18/19 2	PERIOD 5 VARIANCE AMOUNT	Over/ Under	PERIOD 6 VARIANCE AMOUNT	Over/ Under	PERIOD 7 VARIANCE AMOUNT	Over/ Under	PERIOD 8 ESTIMATE TO DATE	PERIOD 8 ACTUAL TO DATE	PERIOD 8 VARIANCE AMOUNT	Over/ Under
Expenditure / Income Variance Trends 2018/2019											
EMPLOYEE COSTS											
APT & C BASIC	25,041	(51)	over	(52)	over	(17)	over	12,654	12,777	(123)	over
APT & C OVERTIME	45	(8)	over	(11)	over	(14)	over	23	40	(17)	over
APT & C SUPERANNUATION	4,688	21	under	6	under	15	under	2,344	2,323	21	under
APT & C NIC	2,307	(5)	over	(18)	over	(17)	over	1,153	1,171	(18)	over
MANUAL BASIC	15	1	under	2	under	2	under	8	8	0	
TRAVEL AND SUBSISTANCE	58	0		2	under	2	under	26	19	7	under
OTHER EMPLOYEE COSTS	111	(3)	over	(3)	over	(3)	over	6	10	(4)	over
PENSION INCREASES	809	(22)	over	(40)	over	(39)	over	403	454	(51)	over
EMPLOYEE COSTS	33,074	(67)	over	(114)	over	(71)	over	16,617	16,802	(185)	over
PROPERTY COSTS											
RATES	105	0		0		3	under	105	102	3	under
SCOTTISH WATER - UNMETERED CHARGES	1	0		0		0		0	0	0	
SCOTTISH WATER - METERED CHARGES	16	1	under	1	under	1	under	4	3	1	under
RENT	75	0		0		0		27	26	1	under
SERVICE CHARGE	4	1	under	1	under	0		2	2	0	
OTHER ACCOMMODATION COSTS	0	0		(4)	over	(4)	over	0	5	(5)	over
PROPERTY INSURANCE	2	(2)	over	(2)	over	(2)	over	1	3	(2)	over
SECURITY COSTS	109	0		0		0		54	51	3	under
REPAIRS & MAINTENANCE - INTERNAL CONTRATOR	4	(2)	over	(3)	over	(3)	over	2	5	(3)	over
REPAIRS & MAINTENANCE - EXTERNAL CONTRATOR	2	0		(3)	over	(5)	over	1	7	(6)	over
ELECTRICITY - CONTRACT	297	(16)	over	(21)	over	(26)	over	142	171	(29)	over
GAS	12	2	under	3	under	(1)	over	6	3	3	under
FIXTURE & FITTINGS	2,112	0		0		(5)	over	897	907	(10)	over
JANITOR SERVICE	0	(3)	over	(3)	over	(4)	over	0	5	(5)	over
CLEANING - EXTERNAL CONTRACTOR	1	0		0		0		1	0	1	under
CLEANING AND JANITORIAL SUPPLIES AND EQUIPMENT	1	(1)	over	(1)	over	0		1	1	0	
REFUSE UPLIFT	2	0		0		1	under	1	1	0	
OTHER PROPERTY COSTS	16	2	under	0		(1)	over	9	9	0	
OFFICE ACCOM-FACILITIES MANAGEMENT	1	0		0		0		1	0	1	under
PROPERTY COSTS	2,760	(18)	over	(32)	over	(46)	over	1,254	1,301	(47)	over

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Expenditure / Income Variance Trends 2018/2019											
SUPPLIES AND SERVICES											
COMPUTER EQUIPMENT PURCHASE	2,315	(67)	over	(46)	over	(63)	over	2,089	2,094	(5)	over
COMPUTER EQUIPMENT MAINTENANCE	1,345	24	under	11	under	13	under	604	590	14	under
I.T. EQUIPMENT MAINT - CONTRACT	736	12	under	(1)	over	18	under	453	455	(2)	over
I.T. ELECTRONIC MESSAGING	125	0		4	under	4	under	67	59	8	under
EQUIPMENT, APPARATUS AND TOOLS	196	(2)	over	5	under	4	under	126	134	(8)	over
ADAPTATIONS FOR CLIENTS	0	0		(1)	over	(2)	over	0	4	(4)	over
SUPPLIES FOR CLIENTS	134	(1)	over	0		0		72	93	(21)	over
FURNITURE - OFFICE	2	(4)	over	(7)	over	(7)	over	1	13	(12)	over
FURNITURE - GENERAL	2	1	under	1	under	1	under	1	0	1	under
FURNISHINGS (INCL. CROCKERY & LINEN)	0	0		(1)	over	(1)	over	0	1	(1)	over
MATERIALS	250	2	under	5	under	6	under	111	102	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	0		0		0		6	3	3	under
FOODSTUFFS - GENERAL	105	4	under	12	under	14	under	49	30	19	under
PROTECTIVE CLOTHING & UNIFORMS	10	1	under	1	under	2	under	5	5	0	
LAUNDRY COSTS	0	(1)	over	(1)	over	(1)	over	0	1	(1)	over
OTHER SUPPLIES AND SERVICES	155	3	under	12	under	21	under	66	59	7	under
CATERING - OUTWITH CONTRACT	6	1	under	1	under	1	under	3	2	1	under
OUTSOURCED MAIL	131	7	under	12	under	10	under	58	59	(1)	over
SUPPLIES AND SERVICES	5,520	(24)	over	3	under	16	under	3,711	3,708	3	under
TRANSPORT AND PLANT											
PURCHASE OF PLANT	11	0		0		0		6	6	0	
POOL CAR CHARGES - RENTAL	31	5	under	7	under	8	under	16	7	9	under
POOL CAR CHARGES - FUEL	6	0		2	under	1	under	4	1	3	under
OTHER TRANSPORT COSTS	1	0		0		0		1	0	1	under
FLEET SERVICE CHARGES - VEHICLE MAINTENANCE	2	0		0		0		1	0	1	under
FLEET SERVICE CHARGES - LEASING	9	2	under	3	under	4	under	5	0	5	under
FLEET SERVICE CHARGES - ROAD FUND LICENCES/MOT	1	0		0		0		0	0	0	
FLEET SERVICE CHARGES - FUEL	5	1	under	2	under	1	under	3	0	3	under
FLEET SERVICE CHARGES - DRIVERS	36	0		0		0		15	14	1	under
TRANSPORT AND PLANT	102	8	under	14	under	14	under	51	28	23	under

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Expenditure / Income Variance Trends 2018/2019											
ADMINISTRATION											
PRINTING AND STATIONERY	573	2	under	3	under	(9)	over	205	224	(19)	over
BULK PRINTING	1	0		0		0		0	0	0	
TELEPHONES	1,334	5	under	5	under	(3)	over	581	584	(3)	over
MOBILE PHONES	334	(6)	over	(1)	over	13	under	169	161	8	under
ADVERTISING - RECRUITMENT	27	(2)	over	(2)	over	(2)	over	27	29	(2)	over
ADVERTISING - OTHER	266	(21)	over	(24)	over	(15)	over	129	160	(31)	over
POSTAGES/COURIERS	594	0		5	under	(6)	over	237	251	(14)	over
SMS MESSAGING	0	(1)	over	0		(1)	over	0	1	(1)	over
MEMBERSHIP FEES/SUBSCRIPTIONS	273	(3)	over	1	under	5	under	259	244	15	under
INSURANCE	139	0		0		0		0	0	0	
MEDICAL COSTS	75	(3)	over	(6)	over	(8)	over	57	73	(16)	over
LEGAL EXPENSES	345	10	under	7	under	8	under	127	120	7	under
HOSPITALITY / CIVIC RECOGNITION	31	10	under	4	under	2	under	21	23	(2)	over
GIRO BANK AGENCY FEES	2	0		1	under	1	under	2	7	(5)	over
PAYPOINT AGENCY FEES	111	6	under	8	under	10	under	61	39	22	under
INTERNET AGENCY FEES	1	0		1	under	1	under	1	0	1	under
SECURITY UPLIFT FEES	6	0		(1)	over	(1)	over	3	14	(11)	over
OTHER ADMIN COSTS	266	1	under	5	under	6	under	168	157	11	under
MEMBERS ALLOWANCES	1,581	(2)	over	(2)	over	(1)	over	815	815	0	
CONFERENCES - MEMBERS (incl associated costs)	16	3	under	3	under	5	under	9	4	5	under
CONFERENCES - OFFICIALS (incl associated costs)	14	3	under	2	under	2	under	8	2	6	under
TRAINING	1,515	5	under	11	under	7	under	564	527	37	under
ADMINISTRATION	7,504	7	under	20	under	14	under	3,443	3,435	8	under
PAYMENT TO OTHER BODIES											
GRANTS TO VOLUNTARY ORGANISATIONS	722	4	under	2	under	0		665	656	9	under
PAYMENTS TO VOLUNTARY ORGANISATIONS	62	16	under	16	under	16	under	31	15	16	under
PAYMENTS TO OTHER BODIES	2,354	6	under	15	under	13	under	438	376	62	under
EXTERNAL AUDIT FEES	495	0		0		0		327	327	0	
PRIVATE INDIVIDUALS - GENERAL	36	9	under	1	under	5	under	10	2	8	under
PAYMENT TO OTHER BODIES	3,669	35	under	34	under	34	under	1,471	1,376	95	under
PAYMENT TO CONTRACTORS											
PAYMENT TO PRIVATE CONTRACTOR	30	2	under	(2)	over	(12)	over	30	47	(17)	over
PAYMENT TO EXTERNAL CONSULTANTS / PROFESSIONAL SERVICE	248	(2)	over	(2)	over	5	under	59	68	(9)	over
PAYMENT TO CONTRACTORS	278	0		(4)	over	(7)	over	89	115	(26)	over

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Expenditure / Income Variance Trends 2018/2019											
TRANSFER PAYMENTS											
RENT ALLOWANCE	33,083	166	under	237	under	(144)	over	17,924	18,114	(190)	over
RENT REBATES	47,814	57	under	87	under	203	under	25,586	25,331	255	under
TRANSFER PAYMENTS	80,897	223	under	324	under	59	under	43,510	43,445	65	under
FINANCING CHARGES											
LEASING CHARGES - OPERATIONAL	78	6	under	6	under	4	under	12	9	3	under
CAR LEASING PAYMENTS	7	4	under	4	under	4	under	5	0	5	under
I.T. EQUIPMENT LEASING-CONTRACT	1,085	9	under	9	under	0		598	599	(1)	over
FINANCING CHARGES	1,170	19	under	19	under	8	under	615	608	7	under
TOTAL EXPENDITURE	134,974	183	under	264	under	21	under	70,761	70,818	(57)	over
INCOME											
STATUTORY ADDITIONS - COST OF COLLECTIO	(740)	0		0		0		0	0	0	
RENT REBATES SUBSIDY	(42,968)	(92)	under rec	(130)	under rec	0		(20,478)	(20,477)	(1)	under rec
RENT ALLOWANCE SUBSIDY	(32,467)	(152)	under rec	(142)	under rec	0		(16,320)	(16,298)	(22)	under rec
DWP SUBSIDY	(1,268)	(2)	under rec	(3)	under rec	(3)	under rec	(710)	(828)	118	over rec
CONTRIBUTIONS FROM DEVELOPMENT AGENCIES	(292)	8	over rec	(1)	under rec	6	over rec	(130)	(131)	1	over rec
CONTRIBUTIONS FROM OTHER BODIES	(42)	8	over rec	8	over rec	8	over rec	(42)	(46)	4	over rec
ESF GRANT	(648)	0		0		0		0	0	0	
SALES - GENERAL	(136)	(9)	under rec	(5)	under rec	(5)	under rec	(48)	(40)	(8)	under rec
SALES - DEPARTMENTS OF THE AUTHORITY	(32)	(2)	under rec	(3)	under rec	(3)	under rec	(17)	(16)	(1)	under rec
FEES AND CHARGES - GENERAL	(3,773)	66	over rec	55	over rec	51	over rec	(1,491)	(1,536)	45	over rec
CHARGES TO HEALTH BOARDS	(38)	0		0		0		0	0	0	
FEES AND CHARGES - OTHER BODIES	(221)	23	over rec	31	over rec	35	over rec	(76)	(104)	28	over rec
FEES AND CHARGES - DEPARTMENTS OF THE AUTHORITY	(3,052)	(25)	under rec	(50)	under rec	(66)	under rec	(1,156)	(1,130)	(26)	under rec
RENTAL INCOME	0	1	over rec	1	over rec	1	over rec	0	(1)	1	over rec
LOCK UP RENTS	0	0		0		0		0	(4)	4	over rec
BIRTH REGISTRATION	(38)	(3)	under rec	(3)	under rec	(4)	under rec	(20)	(17)	(3)	under rec
DEATH REGISTRATION	(78)	(6)	under rec	(7)	under rec	(8)	under rec	(42)	(32)	(10)	under rec
MARRIAGE STATUTORY FEES	(113)	5	over rec	6	over rec	4	over rec	(61)	(60)	(1)	under rec
EXTRACT ISSUE	(107)	(2)	under rec	(1)	under rec	(2)	under rec	(57)	(53)	(4)	under rec
MARRIAGES	(90)	(6)	under rec	(8)	under rec	(11)	under rec	(48)	(36)	(12)	under rec
CITIZENSHIP CEREMONIES	(10)	2	over rec	2	over rec	1	over rec	(5)	(6)	1	over rec
CIVIL PARTNERSHIPS	(1)	0		0		0		(1)	0	(1)	under rec
NATIONAL CHECKING SERVICE	(65)	2	over rec	2	over rec	3	over rec	(35)	(39)	4	over rec
OTHER INCOME	(8,670)	1	over rec	(16)	under rec	(28)	under rec	(3,197)	(3,137)	(60)	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	(101,632)	(183)	under rec	(264)	under rec	(21)	under rec	(43,934)	(43,991)	57	over rec
NET EXPENDITURE	33,342	0		0		0		26,827	26,827	0	