Appendix C

South Lanarkshire Council

Revenue Budget Monitoring Statement

Period Ended 1 February 2019 (No.12)

Finance and Corporate Resources

Annual	Forecast	Annual	Annual		Actual	
Budget	for Year	Forecast	Forecast		to Period 12	Variance
	BEFORE	Variance	Variance	Budget	to 01/02/19	to 01/02/19
	Transfers	BEFORE	AFTER	Proportion	BEFORE	BEFORE
		Transfers	Transfers	to 01/02/19	Transfers	Transfers
£m	£m	£m	£m	£m	£m	£m
15.412	15.109	0.303	0.303	15.410	15.039	0.371 under
0.347	0.352	(0.005)	(0.005)	0.426	0.440	(0.014) over
4.278	4.344	(0.066)	(0.066)	4.450	4.537	(0.087) over
1.099	1.402	(0.303)	(0.303)	1.147	1.389	(0.242) over
4.495	4.618	(0.123)	(0.123)	4.461	4.651	(0.190) over
8.277	8.083	0.194	0.194	7.503	7.341	0.162 under
33.908	33.908	0.000	0.000	33.397	33.397	0.000
				0.000	0.000	0.000
				33.397	33.397	0.000

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 01/02/19

Position After Transfers to Reserves at 01/02/19

Finance and Corporate Resources Variance Analysis 2018/19 (Period 12)

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Employee Costs	(85k) over	APT&C Basic / Superannuation / NI - 35k under	IT Services - (42k) over Administration, Legal and Licensing Services - (119k) over	The overspends are due to lower than anticipated staff turnover across the Services.
			Finance Services - 192k under	The underspend is due to vacancies which are being considered in line with Service requirements.
		Overtime - (32k) over	Finance Services - (26k) over	The overspend is due to the requirement for staff cover within the 24 hour customer services control centre.
		Pension Increases - (93k) over	Finance Services - (32k) over IT Services - (23k) over Personnel Services - (26k) over Communications and Strategy Services - (10k) over	The overspends reflect the ongoing cost of early retirals and are being managed within the overall budget.
Property Costs	(72k) over	Electricity - (49k) over	IT Services - (52k) 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	(123k) over	Computer Equipment Purchase - (71k) over	Finance Services - (71k) over	The overspend is due to additional one-off contract costs in relation to the Benefits and Revenues systems.
		IT Equipment Maintenance - Contract - (24k) over	IT Services - (48k) 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 - (29k) over	Communications and Strategy Services - (29k) over	The overspend is due to increased external commercial printing for Resources.
		Foodstuffs - General - 38k under	Personnel Services - 37k 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	74k under	Printing and Stationery - (51k) over	Finance Services - (29k) over	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 - (37k) over	Communications and Strategy Services - (28k) 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 - 142k under	Personnel Services - 149k under	The underspend is mainly due to lower than anticipated spend on employee training. This is mainly due to more training being undertaken online. In addition, there is a reduced cost on employability programmes in the financial year.
Payment to Other Bodies	272k under	Payments to Other Bodies - 226k under	Personnel Services - 224k 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	1,439k under	Rent Allowance - 1,057k under	Finance Services - 1,057k 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 - 382k under	Finance Services - 382k 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	(1,517k) under recovered	Rent Allowance Subsidy - (1,271k) under recovered	Finance Services - (1,271k) under recovered	This under recovery reflects the demand for Housing Benefit for private housing tenants and is offset by an underspend on transfer payments above.
		DWP Subsidy - 129k over recovered	Finance Services - 129k over recovered	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.
		Sales - General - (51k) under recovered	Personnel Services - (51k) under recovered	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)

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Income (cont)		Fees and Charges - General - (52k) over recovered	Finance Services - (21k) under recovered	The under recovery is due to less than anticipated scheme of assistance registration fees received to date.
			Audit Services - (18k) under recovered	The under recovery is due to less than anticipated work being carried out for external bodies.
		Fees and Charges - Departments of the Authority - (64k) under recovered	Communications and Strategy Services - (39k) under recovered	The under recovery is due to lower than anticipated income from Resources for internal printing work completed to date.
			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 - (176k) under recovered	Communications and Strategy Services - (139k) under recovered	The under recovery is due to less than anticipated income from external printing work completed to date.
			Personnel Services - (148k) under recovered	The under recovery relates to a reduced requirement from the Training Fund for Modern Apprentices and is offset by reductions in expenditure.

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Income (cont)		Other Income (cont)	Finance Services - 63k over recovered	This relates to the over recovery of housing benefit overpayments and also a one-off refund received in the financial year.
			IT Services - 48k over recovered	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 Expenditure / Income Variance Trends 2018/2019	REVISED ANNUAL BUDGET SLC 18/19 2	PERIOD 9 VARIANCE AMOUNT	Over/ Under	PERIOD 10 VARIANCE AMOUNT	Over/ Under	PERIOD 11 VARIANCE AMOUNT	Over/ Under	PERIOD 12 ESTIMATE TO DATE	PERIOD 12 ACTUAL TO DATE	PERIOD 12 VARIANCE AMOUNT	Over/ Under
EMPLOYEE COSTS											
APT & C BASIC	25,091	(94)	over	(69)	over	(61)	over	20,144	20,196	(52)	over
APT & C OVERTIME	45	(22)	over	(25)	over	(28)	over	37	69	(32)	over
APT & C SUPERANNUATION	4,700	34	under	39	under	58	under	3,766	3,686	80	under
APT & C NIC	2,330	(17)	over	(19)	over	(12)	over	1,868	1,861	7	under
MANUAL BASIC	15	(2)	over	(3)	over	(4)	over	12	16	(4)	over
TRAVEL AND SUBSISTANCE	58	10	under	12	under	14	under	47	32	15	under
OTHER EMPLOYEE COSTS	68	(5)	over	(6)	over	(7)	over	7	13	(6)	over
PENSION INCREASES	809	(66)	over	(65)	over	(81)	over	674	767	(93)	over
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EMPLOYEE COSTS	33,116	(162)	over	(136)	over	(121)	over	26,555	26,640	(85)	over
PROPERTY COSTS											
RATES	105	3	under	3	under	3	under	105	102	3	under
SCOTTISH WATER - UNMETERED CHARGES	103	1	under	1	under	1	under	103	102	1	under
SCOTTISH WATER - METERED CHARGES	16	5	under	5	under	5	under	15	v	9	under
RENT	75	0	under	1	under	(9)	over	72		4	under
SERVICE CHARGE	13	0		1	under	(3)	under	3		1	under
OTHER ACCOMMODATION COSTS	0	(5)	over	(5)	over	(5)	over	0		(5)	over
PROPERTY INSURANCE	2	(3)	under	0	OVCI	(2)	over	2		(2)	over
SECURITY COSTS	109	4	under	3	under	(2)	under	83			under
REPAIRS & MAINTENANCE - INTERNAL CONTRATOR	100	(4)	over	(4)	over	(5)	over	2		(9)	over
REPAIRS & MAINTENANCE - EXTERNAL CONTRATOR	2	(21)	over	(22)	over	(21)	over	2		(22)	over
ELECTRICITY - CONTRACT	297	(29)	over	(39)	over	(39)	over	238		(49)	over
GAS	12	4	under	5	under	6	under	10	4	(+3)	under
FIXTURE & FITTINGS	2,112	(10)	over	(11)	over	(11)	over	1,412	1,423	(11)	over
JANITOR SERVICE	2,112	(6)	over	(6)	over	(7)	over	.,112	7	(7)	over
CLEANING - EXTERNAL CONTRACTOR	1	1	under	1	under	1	under	1	0	` /	under
CLEANING AND JANITORIAL SUPPLIES AND EQUIPMENT	1	(1)		(1)		(1)		1		-	over
REFUSE UPLIFT	2	1	under	1	under	1	under	2		1	under
OTHER PROPERTY COSTS	16	1	under	(1)		2	under	16		3	under
OFFICE ACCOM-FACILITIES MANAGEMENT	1	1	under	1	under	1	under	1	0		under
	<u> </u>	-		<u> </u>	5	 	5	<u> </u>		-	
PROPERTY COSTS	2,760	(54)	over	(67)	over	(75)	over	1,966	2,038	(72)	over
	,. 20	(/)		(3.7)				1,200	_,	(-2)	

Finance & Corporate Resources - Total Expenditure / Income Variance Trends 2018/2019	REVISED ANNUAL BUDGET SLC 18/19 2	PERIOD 9 VARIANCE AMOUNT	Over/ Under	PERIOD 10 VARIANCE AMOUNT	Over/ Under	PERIOD 11 VARIANCE AMOUNT	Over/ Under	PERIOD 12 ESTIMATE TO DATE	PERIOD 12 ACTUAL TO DATE	PERIOD 12 VARIANCE AMOUNT	Over/ Under
SUPPLIES AND SERVICES											
COMPUTER EQUIPMENT PURCHASE	2,271	(33)	over	(71)	over	(73)	over	2,023	2,094	(71)	over
COMPUTER EQUIPMENT MAINTENANCE	1,345	13		22	under	24	under	957	930	27	under
I.T. EQUIPMENT MAINT - CONTRACT	736	(29)	over	(21)	over	(30)	over	678	702	(24)	over
I.T. ELECTRONIC MESSAGING	125	(5)	over	(5)	over	(5)	over	125	135	(10)	over
EQUIPMENT, APPARATUS AND TOOLS	196	(11)	over	(15)	over	(16)	over	175	192	(17)	over
ADAPTATIONS FOR CLIENTS	0	(4)	over	(6)	over	(6)	over	0	7	(7)	over
SUPPLIES FOR CLIENTS	134	(21)	over	(18)	over	(17)	over	113	142	(29)	over
FURNITURE - OFFICE	2	(13)		(13)	over	(14)	over	2	15	(13)	over
FURNITURE - GENERAL	2	0		(1)	over	0	2.0.	2		0	0.01
FURNISHINGS (INCL. CROCKERY & LINEN)	0	(1)	over	(1)	over	(1)	over	0	1	(1)	over
MATERIALS	150	3		4	under	9	under	137	130	7	under
MATERIALS, APPARATUS AND EQUIPMENT	0	(1)		(1)	over	(1)	over	0	1	(1)	over
AUDIO VISUAL	0	(3)		(3)	over	(3)	over	0	3	(3)	over
PUBLICATIONS, JOURNALS, NEWSPAPERS ETC.	8	2		(1)	over	0		8	7	1	under
FOODSTUFFS - GENERAL	105	19		30	under	34	under	89	51	38	under
PROTECTIVE CLOTHING & UNIFORMS	10	0		(8)	over	(8)	over	7	15	(8)	over
LAUNDRY COSTS	0	(1)	over	(1)	over	(1)	over	0	1	(1)	over
OTHER SUPPLIES AND SERVICES	155	3		2	under	(9)	over	117	134	(17)	over
CATERING - OUTWITH CONTRACT	6	1	under	1	under	2	under	5	3	2	under
CATERING - EXTERNAL	0	0		(1)	over	(1)	over	0	1	(1)	over
OUTSOURCED MAIL	141	(3)	over	6	under	(2)	over	106	101	5	under
SUPPLIES AND SERVICES	5,386	(84)	over	(101)	over	(118)	over	4,544	4,667	(123)	over
TRANSPORT AND PLANT											
DUDOUACE OF DUANT	11	2				1		10	_		
PURCHASE OF PLANT	11	2		6	under	7	under	10	5	5	under
POOL CAR CHARGES - RENTAL	31	12		12	under	10	under	26		12	under
POOL CAR CHARGES - FUEL	6	2		2		2		5	2	3	under
OTHER TRANSPORT COSTS	1	1	under	1 (5)	under	1	under	1	0	1	under
FLEET SERVICE CHARGES - VEHICLE MAINTENANCE	2	1 -	under	(5)	over	0		1 7	1	0	
FLEET SERVICE CHARGES - LEASING	9	5		6	under	5	under	7	0	7	under
FLEET SERVICE CHARGES - ROAD FUND LICENCES/MOT	<u> </u>	0		0		0		0	0	0	
FLEET SERVICE CHARGES - FUEL	5	2	444	2	under	2	under	4	2	2	under
FLEET SERVICE CHARGES - DRIVERS	36		under	1 1	under	1 1	under	31	30	1	under
EXTERNAL TRANSPORT CONTRACT	0	0		(1)	over	(1)	over	0	1	(1)	over
TRANSPORT AND PLANT	102	26	under	24	under	24	under	85	55	30	under

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ADMINISTRATION											
PRINTING AND STATIONERY	619	(33)	over	(34)	over	(41)	over	360	411	(51)	over
BULK PRINTING	1	0	0701	0	0.01	0	0101	1	0	1	under
TELEPHONES	1,334	26	under	34	under	24	under	973	939	34	under
MOBILE PHONES	334	8	under	(6)	over	(4)	over	253	264	(11)	over
ADVERTISING - RECRUITMENT	27	(2)	over	(2)	over	(2)	over	27	29	(2)	over
ADVERTISING - OTHER	266	(31)	over	(35)	over	(41)	over	180	217	(37)	over
POSTAGES/COURIERS	508	(13)	over	(8)	over	(23)	over	359	385	(26)	over
SMS MESSAGING	0	(1)	over	(4)	over	(4)	over	0	1	(1)	over
MEMBERSHIP FEES/SUBSCRIPTIONS	273	Ó		(3)	over	(1)	over	267	265	2	under
INSURANCE	139	(1)	over	(1)	over	(1)	over	139	140	(1)	over
MEDICAL COSTS	106	(12)	over	(8)	over	(35)	over	90	118	(28)	over
LEGAL EXPENSES	345	4	under	9	under	21	under	216	201	15	under
HOSPITALITY / CIVIC RECOGNITION	31	(4)	over	(5)	over	(4)	over	29	38	(9)	over
GIRO BANK AGENCY FEES	2	1	under	1	under	1	under	1	0	1	under
PAYPOINT AGENCY FEES	101	8	under	8	under	8	under	95	78	17	under
INTERNET AGENCY FEES	1	1	under	1	under	1	under	1	0	1	under
SECURITY UPLIFT FEES	6	0		0		0		5	7	(2)	over
OTHER ADMIN COSTS	266	12	under	13	under	2	under	265	260	5	under
MEMBERS ALLOWANCES	1,581	9	under	8	under	15	under	1,302	1,294	8	under
CONFERENCES - MEMBERS (incl associated costs)	16	4	under	4	under	4	under	14	8	6	under
CONFERENCES - OFFICIALS (incl associated costs)	14	7	under	6	under	6	under	13	3	10	under
TRAINING	1,515	67	under	98	under	139	under	1,019	877	142	under
ADMINISTRATION	7,485	50	under	76	under	65	under	5,609	5,535	74	under
PAYMENT TO OTHER BODIES											
CDANTS TO VOLUNTA DV ODCANICATIONS	700	40		10	do r	40		000	077	40	
GRANTS TO VOLUNTARY ORGANISATIONS	722	12	under	12	under	12	under	690	677	13	under
PAYMENTS TO VOLUNTARY ORGANISATIONS	31			0		0		31 1,982		0 226	
PAYMENTS TO OTHER BODIES EXTERNAL AUDIT FEES	3,066			136		207			,	226	under
	495		under	3	under	3	under	495		5	under
PRIVATE INDIVIDUALS - GENERAL	36	10	under	22	under	25	under	31	3	28	under
PAYMENT TO OTHER BODIES	4,350	106	under	173	under	247	under	3,229	2,957	272	under
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Finance & Corporate Resources - Total Expenditure / Income Variance Trends 2018/2019	REVISED ANNUAL BUDGET SLC 18/19 2	PERIOD 9 VARIANCE AMOUNT	Over/ Under	PERIOD 10 VARIANCE AMOUNT	Over/ Under	PERIOD 11 VARIANCE AMOUNT	Over/ Under	PERIOD 12 ESTIMATE TO DATE	PERIOD 12 ACTUAL TO DATE	PERIOD 12 VARIANCE AMOUNT	Over/ Under
PAYMENT TO CONTRACTORS											
PAYMENT TO PRIVATE CONTRACTOR PAYMENT TO EXTERNAL CONSULTANTS / PROFESSIONAL SERVICES	30 248	(25) (13)	over	(44)	over	(19) (31)	over	30 239	49 270	(19) (31)	over over
PAYMENT TO CONTRACTORS	278	(38)	over	(74)	over	(50)	over	269	319	(50)	over
TRANSFER PAYMENTS											
RENT ALLOWANCE	33,083	(183)	over	881	under	969	under	28,943	27,886	1,057	under
RENT REBATES	47,814	271	under	317	under	349	under	38,759	38,377	382	under
TRANSFER PAYMENTS	80,897	88	under	1,198	under	1,318	under	67,702	66,263	1,439	under
FINANCING CHARGES											
LEASING CHARGES - OPERATIONAL	92	15	under	20	under	21	under	52	27	25	under
CAR LEASING PAYMENTS	7	5	under	5	under	7	under	7	0	7	under
I.T. EQUIPMENT LEASING-CONTRACT	1,111	(5)	over	(1)	over	0		888	888	0	
FINANCING CHARGES	1,210	15	under	24	under	28	under	947	915	32	under
TOTAL EXPENDITURE	135,584	(53)	over	1,117	under	1,318	under	110,906	109,389	1,517	under

Finance & Corporate Resources - Total Expenditure / Income Variance Trends 2018/2019	REVISED ANNUAL BUDGET SLC 18/19 2	PERIOD 9 VARIANCE AMOUNT	Over/ Under	PERIOD 10 VARIANCE AMOUNT	Over/ Under	PERIOD 11 VARIANCE AMOUNT	Over/ Under	PERIOD 12 ESTIMATE TO DATE	PERIOD 12 ACTUAL TO DATE	PERIOD 12 VARIANCE AMOUNT	Over/ Under
INCOME											
STATUTORY ADDITIONS - COST OF COLLECTIO	(740)	0		0		0		0	0	0	
RENT REBATES SUBSIDY	(42,968)	(2)		(2)	under rec	(2)	under rec	(35,728)	(35,726)	(2)	under rec
RENT ALLOWANCE SUBSIDY	(32,467)	(3)	under rec	(1,059)	under rec	(1,165)	under rec	(28,323)	(27,052)	(1,271)	under rec
DWP SUBSIDY	(1,268)	135		131	over rec	127	over rec	(1,082)	(1,211)	129	
CONTRIBUTIONS FROM DEVELOPMENT AGENCIES	(292)	20		19	over rec	15	over rec	(217)	(232)	15	
CONTRIBUTIONS FROM OTHER BODIES	(42)	4	over rec	4	over rec	4	over rec	(42)	(46)	4	over rec
ESF GRANT	(969)	0		0	3.000	0	3.000	0	` '	0	3.000
SALES - GENERAL	(136)	(17)	under rec	(43)	under rec	(48)	under rec	(115)	(64)	(51)	under rec
SALES - DEPARTMENTS OF THE AUTHORITY	(32)	0		0		0		(19)	(19)	0	
FEES AND CHARGES - GENERAL	(3,773)	65	over rec	60	over rec	48	over rec	(2,511)	(2,459)	(52)	under rec
CHARGES TO HEALTH BOARDS	(38)	0		0		0		(38)	(38)	0	
FEES AND CHARGES - OTHER BODIES	(221)	22	over rec	28	over rec	9	over rec	(152)	(176)	24	over rec
FEES AND CHARGES - DEPARTMENTS OF THE AUTHORITY	(2,875)	(21)	under rec	(37)	under rec	(22)	under rec	(1,912)	(1,848)	(64)	under rec
RENTAL INCOME	Ó	1	over rec	1	over rec	1	over rec	Ó	(1)	1	over rec
BIRTH REGISTRATION	(38)	(4)	under rec	(4)	under rec	(5)	under rec	(32)	(27)	(5)	under rec
DEATH REGISTRATION	(78)	(11)	under rec	(12)	under rec	(8)	under rec	(62)	(54)	(8)	under rec
MARRIAGE STATUTORY FEES	(113)	(4)	under rec	(10)	under rec	(17)	under rec	(95)	(78)	(17)	under rec
EXTRACT ISSUE	(107)	(7)	under rec	(9)	under rec	(10)	under rec	(90)	(79)	(11)	under rec
MARRIAGES	(90)	(14)	under rec	(16)	under rec	(20)	under rec	(76)	(56)	(20)	under rec
RENEWAL OF VOWS	0	0		0		1	over rec	0	(1)	1	over rec
CITIZENSHIP CEREMONIES	(10)	0		0		(1)	under rec	(8)	(8)	0	
CIVIL PARTNERSHIPS	(1)	(1)	under rec	(1)	under rec	(1)	under rec	(1)	0	(1)	under rec
NATIONAL CHECKING SERVICE	(65)	(14)	under rec	(14)	under rec	(13)	under rec	(65)	(52)	(13)	under rec
OTHER INCOME	(8,605)	(96)	under rec	(153)	under rec	(215)	under rec	(6,941)	(6,765)	(176)	under rec
REALLOCATION OF CENTRAL SUPPORT COSTS	(6,646)	0		0		0		0	0	0	
REALLOCATION OF SUPPORT COSTS	(102)	0		0	_	0		0	0	0	
INCOME	(101,676)	53	over rec	(1,117)	under rec	(1,318)	under rec	(77,509)	(75,992)	(1,517)	under rec
NET EXPENDITURE	33,908	0		0		0		33,397	33,397	0	