

Appendix C

South Lanarkshire Council

Revenue Budget Monitoring Statement

Period Ended 1 February 2019 (No.12)

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 01/02/19

Position After Transfers to Reserves at 01/02/19

Annual Budget £m	Forecast for Year BEFORE Transfers £m	Annual Forecast Variance BEFORE Transfers £m	Annual Forecast Variance AFTER Transfers £m	Budget Proportion to 01/02/19 £m	Actual to Period 12 to 01/02/19 BEFORE Transfers £m	Variance to 01/02/19 BEFORE Transfers £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

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 Training - 142k under	Communications and Strategy Services - (28k) over Personnel Services - 149k 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	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	<p>Rent Allowance Subsidy - (1,271k) under recovered</p> <p>DWP Subsidy - 129k over recovered</p> <p>Sales - General - (51k) under recovered</p>	<p>Finance Services - (1,271k) under recovered</p> <p>Finance Services - 129k over recovered</p> <p>Personnel Services - (51k) under recovered</p>	<p>This under recovery reflects the demand for Housing Benefit for private housing tenants and is offset by an underspend on transfer payments above.</p> <p>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.</p> <p>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)</p>

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Income (cont)		Fees and Charges - General - (52k) over recovered	<u>Finance Services - (21k) under recovered</u>	The under recovery is due to less than anticipated scheme of assistance registration fees received to date.
			<u>Audit Services - (18k) under recovered</u>	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	<u>Communications and Strategy Services - (39k) under recovered</u>	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)	<u>Finance Services - 63k over recovered</u>	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	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
Expenditure / Income Variance Trends 2018/2019											
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
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	1	1	under	1	under	1	under	1	0	1	under
SCOTTISH WATER - METERED CHARGES	16	5	under	5	under	5	under	15	6	9	under
RENT	75	0		1	under	(9)	over	72	68	4	under
SERVICE CHARGE	4	0		1	under	1	under	3	2	1	under
OTHER ACCOMMODATION COSTS	0	(5)	over	(5)	over	(5)	over	0	5	(5)	over
PROPERTY INSURANCE	2	1	under	0		(2)	over	2	4	(2)	over
SECURITY COSTS	109	4	under	3	under	4	under	83	78	5	under
REPAIRS & MAINTENANCE - INTERNAL CONTRATOR	4	(4)	over	(4)	over	(5)	over	2	11	(9)	over
REPAIRS & MAINTENANCE - EXTERNAL CONTRATOR	2	(21)	over	(22)	over	(21)	over	2	24	(22)	over
ELECTRICITY - CONTRACT	297	(29)	over	(39)	over	(39)	over	238	287	(49)	over
GAS	12	4	under	5	under	6	under	10	4	6	under
FIXTURE & FITTINGS	2,112	(10)	over	(11)	over	(11)	over	1,412	1,423	(11)	over
JANITOR SERVICE	0	(6)	over	(6)	over	(7)	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	(1)	over	(1)	over	(1)	over	1	3	(2)	over
REFUSE UPLIFT	2	1	under	1	under	1	under	2	1	1	under
OTHER PROPERTY COSTS	16	1	under	(1)	over	2	under	16	13	3	under
OFFICE ACCOM-FACILITIES MANAGEMENT	1	1	under	1	under	1	under	1	0	1	under
PROPERTY COSTS	2,760	(54)	over	(67)	over	(75)	over	1,966	2,038	(72)	over

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Expenditure / Income Variance Trends 2018/2019											
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	under	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)	over	(13)	over	(14)	over	2	15	(13)	over
FURNITURE - GENERAL	2	0		(1)	over	0		2	2	0	
FURNISHINGS (INCL. CROCKERY & LINEN)	0	(1)	over	(1)	over	(1)	over	0	1	(1)	over
MATERIALS	150	3	under	4	under	9	under	137	130	7	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	2	under	(1)	over	0		8	7	1	under
FOODSTUFFS - GENERAL	105	19	under	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	under	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											
PURCHASE OF PLANT	11	2	under	6	under	4	under	10	5	5	under
POOL CAR CHARGES - RENTAL	31	12	under	12	under	10	under	26	14	12	under
POOL CAR CHARGES - FUEL	6	2	under	2	under	2	under	5	2	3	under
OTHER TRANSPORT COSTS	1	1	under	1	under	1	under	1	0	1	under
FLEET SERVICE CHARGES - VEHICLE MAINTENANCE	2	1	under	(5)	over	0		1	1	0	
FLEET SERVICE CHARGES - LEASING	9	5	under	6	under	5	under	7	0	7	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	4	2	2	under
FLEET SERVICE CHARGES - DRIVERS	36	1	under	1	under	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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Expenditure / Income Variance Trends 2018/2019											
PAYMENT TO CONTRACTORS											
PAYMENT TO PRIVATE CONTRACTOR	30	(25)	over	(44)	over	(19)	over	30	49	(19)	over
PAYMENT TO EXTERNAL CONSULTANTS / PROFESSIONAL SERVICES	248	(13)	over	(30)	over	(31)	over	239	270	(31)	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

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