

Appendix C

South Lanarkshire Council

Revenue Budget Monitoring Statement

Period Ended 14 August 2020 (No.5)

Finance and Corporate Resources

	Annual Budget	Forecast for Year	Annual Forecast Variance	Budget Proportion to 14/08/20	Actual to Period 5 to 14/08/20	Variance to 14/08/20
Service Departments :-	£m	£m	£m	£m	£m	£m
Finance Services - Strategy	1.982	1.982	0.000	1.298	1.293	0.005 under
Finance Services - Transactions	13.685	13.685	0.000	7.144	7.268	(0.124) over
Audit and Compliance Services	0.330	0.330	0.000	0.231	0.234	(0.003) over
Information Technology Services	4.707	4.707	0.000	4.220	4.006	0.214 under
Communications and Strategy Services	0.957	0.957	0.000	0.546	0.616	(0.070) over
Administration and Licensing Services	4.204	4.204	0.000	2.320	2.486	(0.166) over
Personnel Services	10.232	10.232	0.000	3.405	3.469	(0.064) over
COVID-19	0.000	0.000	0.000	0.000	0.572	(0.572)
Total Finance and Corporate Resources	36.097	36.097	0.000	19.164	19.944	(0.780) over

Finance and Corporate Resources Variance Analysis 2020/21 (Period 5)

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Employee Costs	(549k) over	APT&C Basic / Superannuation / NI - <u>(97k) over</u>	IT Services - (53k) over Personnel Services - <u>(47k) over</u>	The overspends are due to lower than anticipated staff turnover across the Services.
		Overtime - (365k) over	COVID-19 - (36k) over	The overspend relates to staff costs for the processing of COVID-19 business support grants, benefits and council tax.
			COVID-19 - (320k) over	The overspends reflect additional overtime required due to COVID-19 for the processing of COVID-19 business support grants, benefits and council tax. It also includes the cost of SLLC staff carrying out COVID-19 related tasks for the Council.
			<u>Finance (Transactions)</u> - (35k) over	The overspend relates to the costs to manage staffing requirements in the 24 hour customer call centre.

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Employee Costs (cont)		Pension Increases - (86k) over	Finance (Transactions) Services - (13k) over IT Services - (15k) over Administration, Legal and Licensing Services - (21k) over Personnel Services - (22k) over	The overspends reflect the ongoing cost of early retirals and are being managed within the overall budget.
Property Costs	34k under	<u>Electricity Contract - 27k under</u>	<u>IT Services - 22k under</u>	The underspend is due to reduced electricity costs at the Caird Data Centre, reflecting the current level of tenants in the building.
Supplies and Services	12k under	Computer Equipment Purchase - (108k) over <u>IT Equipment Maintenance - Contract - 42k under</u>	COVID-19 - (146k) over <u>IT Services - 36k under</u>	The overspend reflects additional equipment required to facilitate home working due to lockdown and the creation of the Wellbeing Line to support vulnerable members of the community. The underspend is due to less than anticipated costs for licenses and subscriptions for the various IT systems to date.

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Supplies and Services (cont)		<u>Supplies for Clients - (39k) over</u>	<u>Communications and Strategy Services - (30k) over</u>	The overspend relates to materials for rechargeable work undertaken to date, offset by additional income.
		<u>Protective Clothing and Uniforms - (42k) over</u>	<u>COVID-19 - (44k)</u>	The overspend relates to the purchase of personal protective equipment and sanitising supplies.
		<u>Other Supplies and Services - 142k under</u>	<u>IT - 131k under</u>	The underspend reflects the timing of the implementation of changes to IT storage facilities.
Payment to Other Bodies	70k under	<u>Payment to Other Bodies - 69k under</u>	<u>Personnel Services - 69k under</u>	The underspend reflects lower than anticipated physiotherapy costs incurred to date and is offset by an under recovery of income.
Transfer Payments	276k under	Rent Allowance - 186k under	Finance (Transactions) Services - 186k under	This underspend is related to the demand for Housing Benefit for private housing tenants and is offset by and under recovery in income.
		Rent Rebate - 90k under	Finance (Transactions) Services - 90k under	This underspend is related to the demand for Housing Benefit for council housing tenants.

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Income	(698k) under recovered	Statutory Cost of Collection - (75k) under recovered	Finance (Transactions) Services - (75k) under recovered	The under recovery is due to a reduction in the number of cases going to the reminder stage and subsequently progressing to summary warrant. As a result there has been a reduction in income from penalty charges.
		Rent Allowance Subsidy - (137k) under recovered	Finance (Transactions) Services - (137k) under recovered	This under recovery reflects the demand for Housing Benefit for private housing tenants offset by an underspend on transfer payments.
		DWP Subsidy - (71k) under recovered	Finance (Transactions) Services - (71k) under recovered	The under recovery is due to a reduction in the Department for Work and Pensions Administration Subsidy this financial year.
		Fees and Charges - General - (89k) under recovered	Administration, Legal and Licensing Services - (68k) under recovered	The under recovery is mainly due to lower than anticipated income generated to date due to COVID-19.
		<u>Fees and Charges - Other Bodies - (42k) under recovered</u>	<u>Communications and Strategy Services - (42k) under recovered</u>	The under recovery reflects lower than anticipated income generated to date due to COVID-19.

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Income (cont)		Fees and Charges - Departments of the Authority - (73k) under recovered	Communications and Strategy Services - (20k) under recovered	The under recovery reflects lower than anticipated income generated to date due to COVID-19.
			Personnel Services - (52k) under recovered	The under recovery is due to lower than anticipated recharges to date for physiotherapy, offset by an reduction in expenditure (see Payments to Other Bodies).
		Marriage Statutory Fees - (35k) under recovered	Administration, Legal and Licensing - (35k) under recovered	The under recovery reflects lower than anticipated income generated due to COVID-19.
		Marriages - (34k) under recovered	Administration, Legal and Licensing - (34k) under recovered	The under recovery reflects lower than anticipated income generated due to COVID-19.
		Other Income - (115k) under recovered	Finance (Transactions) Services - (143k) under recovered	The under recovery mainly relates to income from the recovery of Housing Benefit Overpayment being lower than anticipated to date.

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

Finance & Corporate Resources - Total	REVISED ANNUAL BUDGET SLC 20/21 2	PERIOD 2 VARIANCE AMOUNT	Over/ Under	PERIOD 3 VARIANCE AMOUNT	Over/ Under	PERIOD 4 VARIANCE AMOUNT	Over/ Under	PERIOD 5 ESTIMATE TO DATE	PERIOD 5 ACTUAL TO DATE	PERIOD 5 VARIANCE AMOUNT	Over/ Under
Expenditure / Income Variance Trends 2020/2021											
EMPLOYEE COSTS											
APT & C BASIC	24,563	(62)	over	(84)	over	(136)	over	9,101	9,279	(178)	over
APT & C OVERTIME	80	(79)	over	(142)	over	(164)	over	22	387	(365)	over
APT & C SUPERANNUATION	4,995	5	under	58	under	62	under	1,839	1,781	58	under
APT & C NIC	2,459	6	under	15	under	17	under	916	893	23	under
MANUAL BASIC	15	(1)	over	(2)	over	(3)	over	5	9	(4)	over
MANUAL SUPERANNUATION	0	0		(1)	over	(1)	over	0	1	(1)	over
TRAVEL AND SUBSISTANCE	34	2	under	4	under	6	under	11	6	5	under
OTHER EMPLOYEE COSTS	1,161	0		0		(1)	over	0	1	(1)	over
PENSION INCREASES	832	(26)	over	(83)	over	(69)	over	291	377	(86)	over
EMPLOYEE COSTS	34,139	(155)	over	(235)	over	(289)	over	12,185	12,734	(549)	over
PROPERTY COSTS											
RATES	109	0		0		10	under	11	0	11	under
SCOTTISH WATER - METERED CHARGES	9	(2)	over	(1)	over	0		3	3	0	
RENT	75	2	under	0		1	under	18	18	0	
SERVICE CHARGE	2	0		1	under	1	under	1	0	1	under
FEU DUTIES	1	0		0		0		0	0	0	
PROPERTY INSURANCE	4	0		1	under	(2)	over	1	3	(2)	over
SECURITY COSTS	103	(14)	over	(9)	over	(5)	over	43	48	(5)	over
REPAIRS & MAINTENANCE - INTERNAL CONTRATOR	1	0		1	under	1	under	0	(1)	1	under
REPAIRS & MAINTENANCE - EXTERNAL CONTRATOR	2	0		0		0		1	2	(1)	over
ELECTRICITY - CONTRACT	364	26	under	11	under	25	under	110	83	27	under
GAS	14	0		1	under	2	under	5	1	4	under
FIXTURE & FITTINGS	3,204	0		0		0		244	244	0	
CLEANING AND JANITORIAL SUPPLIES AND EQUIPMENT	2	0		0		1	under	1	0	1	under
HEALTH & HYGIENE MATERIALS	208	0		0		(1)	over	3	5	(2)	over
REFUSE UPLIFT	3	0		0		0		0	1	(1)	over
OTHER PROPERTY COSTS	18	4	under	0		3	under	1	1	0	
PROPERTY COSTS	4,119	16	under	5	under	36	under	442	408	34	under

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Expenditure / Income Variance Trends 2020/2021											
SUPPLIES AND SERVICES											
COMPUTER EQUIPMENT PURCHASE	2,475	(88)	over	(109)	over	(98)	over	1,844	1,952	(108)	over
COMPUTER EQUIPMENT MAINTENANCE	1,908	(1)	over	(7)	over	39	under	1,791	1,781	10	under
I.T. EQUIPMENT MAINT - CONTRACT	648	(6)	over	10	under	(3)	over	276	234	42	under
I.T. ELECTRONIC MESSAGING	130	11	under	(7)	over	(20)	over	63	72	(9)	over
EQUIPMENT, APPARATUS AND TOOLS	204	(4)	over	(2)	over	(2)	over	71	72	(1)	over
SUPPLIES FOR CLIENTS	133	0		14	under	(24)	over	41	80	(39)	over
FURNITURE - OFFICE	0	0		0		1	under	0	(1)	1	under
MATERIALS	81	0		(7)	over	(8)	over	25	29	(4)	over
MATERIALS, APPARATUS AND EQUIPMENT	0	0		0		0		0	2	(2)	over
PUBLICATIONS, JOURNALS, NEWSPAPERS ETC.	10	0		1	under	2	under	3	3	0	
FOODSTUFFS - GENERAL	83	0		12	under	18	under	24	9	15	under
PROTECTIVE CLOTHING & UNIFORMS	7	0		0		(15)	over	3	45	(42)	over
OTHER SUPPLIES AND SERVICES	642	(6)	over	28	under	24	under	163	21	142	under
CATERING - OUTWITH CONTRACT	6	0		1	under	1	under	2	0	2	under
OUTSOURCED MAIL	150	(1)	over	3	under	5	under	33	28	5	under
SUPPLIES AND SERVICES	6,477	(95)	over	(63)	over	(80)	over	4,339	4,327	12	under
TRANSPORT AND PLANT											
PURCHASE OF PLANT	25	0		0		0		0	0	0	
POOL CAR CHARGES - RENTAL	23	1	under	3	under	4	under	8	0	8	under
POOL CAR CHARGES - FUEL	5	0		0		0		0	0	0	
FLEET SERVICE CHARGES - VEHICLE MAINTENANCE	7	0		0		0		2	0	2	under
FLEET SERVICE CHARGES - LEASING	5	0		1	under	1	under	0	0	0	
FLEET SERVICE CHARGES - ROAD FUND LICENCES/MOT	1	0		0		0		0	0	0	
FLEET SERVICE CHARGES - FUEL	2	0		0		0		0	0	0	
FLEET SERVICE CHARGES - DRIVERS	36	0		0		0		27	27	0	
TRANSPORT AND PLANT	104	1	under	4	under	5	under	37	27	10	under

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Expenditure / Income Variance Trends 2020/2021											
ADMINISTRATION											
PRINTING AND STATIONERY	602	3	under	34	under	38	under	173	150	23	under
TELEPHONES	1,799	13	under	7	under	33	under	725	749	(24)	over
MOBILE PHONES	392	(6)	over	(7)	over	(18)	over	152	163	(11)	over
ADVERTISING - RECRUITMENT	29	0		0		0		16	16	0	
ADVERTISING - OF COUNCIL SERVICE AVAILABILITY	1	0		0		0		0	0	0	
ADVERTISING - OTHER	206	0		11	under	18	under	63	40	23	under
POSTAGES/COURIERS	506	(2)	over	(3)	over	(7)	over	123	138	(15)	over
MEMBERSHIP FEES/SUBSCRIPTIONS	226	(1)	over	2	under	(1)	over	190	190	0	
INSURANCE	139	0		0		0		0	0	0	
MEDICAL COSTS	141	62	under	38	under	(3)	over	54	53	1	under
LEGAL EXPENSES	269	6	under	3	under	5	under	44	25	19	under
HOSPITALITY / CIVIC RECOGNITION	30	2	under	0		0		0	0	0	
GIRO BANK AGENCY FEES	2	0		0		0		0	0	0	
PAYPOINT AGENCY FEES	101	0		(31)	over	6	under	32	24	8	under
SECURITY UPLIFT FEES	6	1	under	0		(1)	over	2	3	(1)	over
OTHER ADMIN COSTS	457	(2)	over	(2)	over	(1)	over	193	192	1	under
MEMBERS ALLOWANCES	1,677	0		0		0		564	564	0	
CONFERENCES - MEMBERS (incl associated costs)	9	1	under	1	under	2	under	3	0	3	under
CONFERENCES - OFFICIALS (incl associated costs)	9	0		0		1	under	2	0	2	under
TRAINING	868	(6)	over	11	under	37	under	263	241	22	under
VOLUNTEERS' EXPENSES	0	0		0		(3)	over	0	3	(3)	over
INTERNAL SUPPORT SERVICES ALLOCATION	42	0		0		0		0	0	0	
ADMINISTRATION	7,511	71	under	64	under	106	under	2,599	2,551	48	under
PAYMENT TO OTHER BODIES											
JOINT COMMITTEES - GENERAL	0	1	under	1	under	1	under	0	(1)	1	under
YOUTH EMPLOYMENT TRAINING INITIATIVE	0	0		0		(2)	over	0	2	(2)	over
GRANTS TO VOLUNTARY ORGANISATIONS	678	0		0		0		282	282	0	
PAYMENTS TO OTHER BODIES	2,495	(4)	over	(3)	over	(5)	over	491	422	69	under
EXTERNAL AUDIT FEES	495			(1)	over	0		176	176	0	
BUSINESS GRANTS - COVID 19	46,200	(1)	over	0		0		43,729	43,729	0	
PRIVATE INDIVIDUALS - GENERAL	8	1	under	0		2	under	2	0	2	under
PAYMENT TO OTHER BODIES	49,876	(3)	over	(3)	over	(4)	over	44,680	44,610	70	under
PAYMENT TO CONTRACTORS											
PAYMENT TO PRIVATE CONTRACTOR	40	0		0		0		0	0	0	
PAYMENT TO EXTERNAL CONSULTANTS / PROFESSIONAL SERVICES	225	1	under	0		0		16	13	3	under
PAYMENT TO CONTRACTORS	265	1	under	0		0		16	13	3	under

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Expenditure / Income Variance Trends 2020/2021											
TRANSFER PAYMENTS											
RENT ALLOWANCE	28,964	1	under	121	under	157	under	8,931	8,745	186	under
RENT REBATES	41,722	31	under	50	under	75	under	14,394	14,304	90	under
TRANSFER PAYMENTS	70,686	32	under	171	under	232	under	23,325	23,049	276	under
FINANCING CHARGES											
LEASING CHARGES - OPERATIONAL	1	0		0		0		0	0	0	
I.T. EQUIPMENT LEASING-CONTRACT	1,020	11	under	12	under	(14)	over	615	601	14	under
FINANCING CHARGES	1,021	11	under	12	under	(14)	over	615	601	14	under
TOTAL EXPENDITURE	174,198	(121)	over	(45)	over	(8)	over	88,238	88,320	(82)	over
INCOME											
NON RELEVANT GOVERNMENT GRANT	(46,200)	0		0		0		(43,729)	(43,729)	0	
STATUTORY ADDITIONS - COST OF COLLECTION	(740)	0		(46)	under rec	(63)	under rec	(120)	(45)	(75)	under rec
RENT REBATES SUBSIDY	(37,091)	0		0		0		(12,006)	(12,006)	0	
RENT ALLOWANCE SUBSIDY	(28,451)	0		(82)	under rec	(110)	under rec	(7,978)	(7,841)	(137)	under rec
DWP SUBSIDY	(1,268)	(6)	under rec	(52)	under rec	(69)	under rec	(428)	(357)	(71)	under rec
CONTRIBUTIONS FROM DEVELOPMENT AGENCIES	(120)	(2)	under rec	(1)	under rec	3	over rec	(70)	(70)	0	
CONTRIBUTIONS FROM OTHER BODIES	(593)	20	over rec	16	over rec	18	over rec	(21)	(40)	19	over rec
SALES - GENERAL	(90)	(5)	under rec	(12)	under rec	(19)	under rec	(28)	(2)	(26)	under rec
SALES - OTHER BODIES	(719)	0		(3)	under rec	0		(371)	(351)	(20)	under rec
SALES - DEPARTMENTS OF THE AUTHORITY	(32)	(2)	under rec	0		0		0	0	0	
FEES AND CHARGES - GENERAL	(4,322)	(18)	under rec	(40)	under rec	(56)	under rec	(769)	(680)	(89)	under rec
CHARGES TO HEALTH BOARDS	(38)	0		0		0		0	0	0	
FEES AND CHARGES - OTHER BODIES	(236)	0		(16)	under rec	(32)	under rec	(43)	(1)	(42)	under rec
FEES AND CHARGES - DEPARTMENTS OF THE AUTHORITY	(2,618)	(27)	under rec	(52)	under rec	(17)	under rec	(781)	(708)	(73)	under rec
RENTAL INCOME	(1)	0		0		0		0	0	0	
HOME LOANS REPAYMENTS	(17)	0		0		0		0	0	0	
BIRTH REGISTRATION	(36)	0		0		0		(5)	(5)	0	
DEATH REGISTRATION	(71)	0		0		0		(4)	(4)	0	
MARRIAGE STATUTORY FEES	(99)	(8)	under rec	(18)	under rec	(24)	under rec	(40)	(5)	(35)	under rec
EXTRACT ISSUE	(96)	0		0		0		(31)	(31)	0	
MARRIAGES	(75)	(8)	under rec	(18)	under rec	(24)	under rec	(33)	1	(34)	under rec
CITIZENSHIP CEREMONIES	(10)	0		0		0		0	0	0	
NATIONAL CHECKING SERVICE	(71)	0		0		0		0	0	0	
OTHER INCOME	(8,324)	(21)	under rec	(62)	under rec	(80)	under rec	(2,617)	(2,502)	(115)	under rec
REALLOCATION OF CENTRAL SUPPORT COSTS	(6,603)	0		0		0		0	0	0	
REALLOCATION OF SUPPORT COSTS	(180)	0		0		0		0	0	0	
INCOME	(138,101)	(77)	under rec	(386)	under rec	(473)	under rec	(69,074)	(68,376)	(698)	under rec
NET EXPENDITURE	36,097	(198)	over	(431)	over	(481)	over	19,164	19,944	(780)	over