

## South Lanarkshire Council

## Revenue Budget Monitoring Statement

Period Ended 3 January 2020 (No.10)

## Finance and Corporate Resources

Service Departments :-	Annual Budget	Forecast for Year BEFORE Transfers	Annual Forecast Variance BEFORE Transfers	Annual Forecast Variance AFTER Transfers	Budget Proportion to 03/01/20 £m	Actual to Period 10 to 03/01/20 BEFORE Transfers £m	Variance to 03/01/20 BEFORE Transfers £m
	£m	£m	£m	£m			
Finance Services - Strategy	2.139	2.218	(0.079)	(0.079)	2.585	2.644	(0.059) over
Finance Services - Transactions	12.618	12.368	0.250	0.250	13.178	12.979	0.199 under
Audit and Compliance Services	0.365	0.362	0.003	0.003	0.426	0.431	(0.005) over
Information Technology Services	4.995	5.102	(0.107)	(0.107)	5.479	5.574	(0.095) over
Communications and Strategy Services	1.034	1.204	(0.170)	(0.170)	1.044	1.188	(0.144) over
Administration and Licensing Services	3.773	3.814	(0.041)	(0.041)	4.156	4.148	0.008 under
Personnel Services	9.412	9.268	0.144	0.144	6.874	6.778	0.096 under
<b>Position before Transfers to Reserves</b>	<b>34.336</b>	<b>34.336</b>	<b>0.000</b>	<b>0.000</b>	<b>33.742</b>	<b>33.742</b>	<b>0.000</b>
Transfers to Reserves as at 03/01/20					0.000	0.000	0.000
<b>Position After Transfers to Reserves at 03/01/20</b>					<b>33.742</b>	<b>33.742</b>	<b>0.000</b>

### **Finance and Corporate Resources Variance Analysis 2019/20 (Period 10)**

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Employee Costs	47k under	APT&C Basic / Superannuation / NI - 225k under	Finance (Strategy) Services - (77k) over IT Services - (118k) over	The overspends are due to lower than anticipated staff turnover across the Services.
			Finance (Transactions) Services - 326k under	The variance is due to vacancies which are being considered in line with service requirements.
			Personnel Services - 71k under	The underspend relates to Modern Apprentices and reflects the earlier than anticipated placement of some apprentices into established posts, offset by an under recovery of income from the Training Fund.
		Overtime - (92k) over	Finance (Transactions) Services - (94k) over	The overspend is due to overtime within Benefits and Revenues to cover vacancies and for staffing requirements within the 24 hour control centre and is offset by the underspend in Basic Pay.

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Employee Costs (cont)		Pension Increases - (62k) over	Finance (Transactions) Services - (14k) over IT Services - (22k) over Personnel Services - (15k) over	The overspends reflect the ongoing cost of early retirals and are being managed within the overall budget.
Property Costs	(26k) over	Other Property Costs - (22k) over	Finance (Transactions) - (25k) over	The overspend is a result of one-off expenditure incurred in relation to Q&A offices.
Supplies and Services	(74k) over	Computer Equipment Purchase - (57k) over  Computer Equipment Maintenance - 34k under	Finance (Transactions) - (16k) over  Communications and Strategy Services - (22k) over  Communications and Strategy Services - 33k under	The overspend relates to additional one-off contract costs in respect of payroll and the Benefits and Revenues systems.  The overspend relates to the level of software upgrades required.  The underspend is due to less than anticipated maintenance and project support costs for the IMPROVe system to date.  The balance is made up of a number of small variances across the Services.

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Administration Costs	70k under	Printing and Stationery - (77k) over	Communications and Strategy Services - (38k) over	The overspend is due to greater than anticipated materials required for work undertaken within the print room to date and is offset by an over recovery of income.
		Advertising - Recruitment - (26k) over	Personnel Services - (26k) over	The overspend is mainly due to the increased cost of recruitment advertising.
		Other Admin Costs - (47k) over	Administration, Legal and Licensing Services - (30k) over	The overspend is due to costs associated with the by-election held in the financial year.
		Training - 206k under	Personnel Services - 206k under	The underspend is due to the reduced cost of employability programmes to date.
Payment to Other Bodies	123k under	Payments to Other Bodies - 81k under	Personnel Services - 77k under	The underspend is due to the costs for the implementation and ongoing requirements for free sanitary products being provided in public places being lower than anticipated to date.
Payments to Contractors	(46k) over	<u>Payment to Private Contractor - (49k) over</u>	<u>Personnel Services - (45k) over</u>	This overspend relates to unbudgeted costs for temporary portacabins at the Coalyard.

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Transfer Payments	484k under	Rent Allowance - 114k under	Finance (Transactions) Services - 114k under	This underspend is related to the demand for Housing Benefit for private housing tenants and the reduced costs of overpayments.
		Rent Rebates - 370k under	Finance (Transactions) Services - 370k under	This underspend is related to the demand for Housing Benefit for Council tenants and the reduced costs of overpayments.
Income	(564k) under recovered	Statutory Additions - Cost of Collections - (110k) under recovered	Finance (Transactions) Services - (110k) 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.
		DWP Subsidy - (29k) under recovered	Finance (Transactions) Services - (29k) under recovered	The under recovery is due a reduction in the Department for Work and Pensions Administration Subsidy this financial year and is being managed within the overall Service budget.

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Income (cont)		Contributions from Development Agencies - 59k over recovered	Personnel - 59k over recovered	The over recovery relates to increased income from Skills Development Scotland for Modern Apprentices.
		Contributions from Other Bodies - 121k over recovered	Finance (Transactions) Services - 122k over recovered	The over recovery relates to the receipt of Payment Deduction Project (PDP) income from the Department of Work and Pensions in relation to the recovery of Housing Benefit overpayments.
		Other Income - (632k) under recovered	Communications and Strategy Services - (98k) under recovered	The under recovery is due to less than anticipated income from external printing work completed to date.
			Finance (Transactions) Services - (451k) under recovered	The under recovery relates to housing benefit overpayments and is offset by an underspend on Transfer Payments above.
			Personnel Services Services - (101k) under recovered	The under recovery reflects a reduction in the income required from the Training Fund for Modern Apprentices, offset by an underspend in Employee Costs.

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

Finance & Corporate Resources - Total

Expenditure / Income Variance Trends 2019/2020

	REVISED ANNUAL BUDGET SLC 19/20 2	PERIOD 7 VARIANCE AMOUNT	Over/ Under	PERIOD 8 VARIANCE AMOUNT	Over/ Under	PERIOD 9 VARIANCE AMOUNT	Over/ Under	PERIOD 10 ESTIMATE TO DATE	PERIOD 10 ACTUAL TO DATE	PERIOD 10 VARIANCE AMOUNT	Over/ Under
EMPLOYEE COSTS											
APT & C BASIC	25,708	(29)	over	(39)	over	114	under	19,227	19,223	4	under
APT & C OVERTIME	45	(64)	over	(78)	over	(90)	over	33	125	(92)	over
APT & C SUPERANNUATION	5,074	57	under	68	under	85	under	3,793	3,599	194	under
APT & C NIC	2,494	11	under	15	under	14	under	1,854	1,827	27	under
MANUAL BASIC	15	(6)	over	(8)	over	(8)	over	11	22	(11)	over
MANUAL SUPERANNUATION	0	(2)	over	(2)	over	(2)	over	0	3	(3)	over
MANUAL NIC	0	(1)	over	(1)	over	(1)	over	0	1	(1)	over
TRAVEL AND SUBSISTANCE	44	3	under	1	under	1	under	32	29	3	under
OTHER EMPLOYEE COSTS	1	(7)	over	(6)	over	(6)	over	1	8	(7)	over
PENSION INCREASES	832	(40)	over	(50)	over	(57)	over	623	685	(62)	over
ADDITIONAL PENSION COSTS	0	(3)	over	(3)	over	(5)	over	0	5	(5)	over
<b>EMPLOYEE COSTS</b>	<b>34,213</b>	<b>(81)</b>	<b>over</b>	<b>(103)</b>	<b>over</b>	<b>45</b>	<b>under</b>	<b>25,574</b>	<b>25,527</b>	<b>47</b>	<b>under</b>
PROPERTY COSTS											
RATES	78	0		3	under	3	under	73	70	3	under
SCOTTISH WATER - METERED CHARGES	9	0		0		1	under	6	7	(1)	over
RENT	73	1	under	2	under	1	under	43	45	(2)	over
SERVICE CHARGE	3	(1)	over	0		0		2	2	0	
FEU DUTIES	1	0		0		0		0	0	0	
PROPERTY INSURANCE	4	0		(1)	over	(1)	over	2	3	(1)	over
SECURITY COSTS	102	(3)	over	(4)	over	(6)	over	69	76	(7)	over
REPAIRS & MAINTENANCE - INTERNAL CONTRATOR	1	(49)	over	(18)	over	(19)	over	1	19	(18)	over
REPAIRS & MAINTENANCE - EXTERNAL CONTRATOR	3	(3)	over	(3)	over	(3)	over	1	6	(5)	over
TV LICENCES - EDUCATION	0	(1)	over	(1)	over	(1)	over	0	1	(1)	over
ELECTRICITY - CONTRACT	365	16	under	17	under	20	under	243	214	29	under
GAS	14	5	under	5	under	6	under	9	2	7	under
FIXTURE & FITTINGS	1,979	0		0		0		1,044	1,044	0	
JANITOR SERVICE	0	(4)	over	(7)	over	(7)	over	0	8	(8)	over
CLEANING AND JANITORIAL SUPPLIES AND EQUIPMENT	2	0		0		1	under	2	1	1	under
REFUSE UPLIFT	3	0		1	under	1	under	2	1	1	under
REMOVAL & STORAGE COSTS	0	0		(2)	over	(2)	over	0	2	(2)	over
OTHER PROPERTY COSTS	16	(25)	over	(24)	over	(24)	over	14	36	(22)	over
<b>PROPERTY COSTS</b>	<b>2,653</b>	<b>(64)</b>	<b>over</b>	<b>(32)</b>	<b>over</b>	<b>(30)</b>	<b>over</b>	<b>1,511</b>	<b>1,537</b>	<b>(26)</b>	<b>over</b>

Finance & Corporate Resources - Total	REVISED ANNUAL BUDGET SLC 19/20 2	PERIOD 7 VARIANCE AMOUNT	Over/ Under	PERIOD 8 VARIANCE AMOUNT	Over/ Under	PERIOD 9 VARIANCE AMOUNT	Over/ Under	PERIOD 10 ESTIMATE TO DATE	PERIOD 10 ACTUAL TO DATE	PERIOD 10 VARIANCE AMOUNT	Over/ Under
Expenditure / Income Variance Trends 2019/2020											
SUPPLIES AND SERVICES											
COMPUTER EQUIPMENT PURCHASE	2,447	(86)	over	(101)	over	(67)	over	2,219	2,276	(57)	over
COMPUTER EQUIPMENT MAINTENANCE	2,264	98	under	93	under	49	under	2,078	2,044	34	under
I.T. EQUIPMENT MAINT - CONTRACT	564	19	under	2	under	16	under	426	423	3	under
I.T. ELECTRONIC MESSAGING	130	(4)	over	(4)	over	(4)	over	97	101	(4)	over
EQUIPMENT, APPARATUS AND TOOLS	204	(9)	over	(11)	over	(10)	over	131	143	(12)	over
ADAPTATIONS FOR CLIENTS	0	(1)	over	(1)	over	(1)	over	0	1	(1)	over
SUPPLIES FOR CLIENTS	133	(1)	over	2	under	(4)	over	92	98	(6)	over
FURNITURE - OFFICE	0	(5)	over	(4)	over	(14)	over	0	15	(15)	over
FURNITURE - GENERAL	0	0		0		(1)	over	0	1	(1)	over
FURNISHINGS (INCL. CROCKERY & LINEN)	0	(2)	over	(2)	over	(2)	over	0	2	(2)	over
MATERIALS	82	(3)	over	(2)	over	(5)	over	60	60	0	
MATERIALS, APPARATUS AND EQUIPMENT	0	0		0		0		0	1	(1)	over
PUBLICATIONS, JOURNALS, NEWSPAPERS ETC.	10	1	under	1	under	1	under	7	5	2	under
FOODSTUFFS - GENERAL	81	0		(1)	over	1	under	55	52	3	under
PROTECTIVE CLOTHING & UNIFORMS	7	6	under	5	under	5	under	4	(1)	5	under
LAUNDRY COSTS	0	(17)	over	(17)	over	(17)	over	0	17	(17)	over
OTHER SUPPLIES AND SERVICES	141	(13)	over	(14)	over	(23)	over	108	116	(8)	over
CATERING - CONTRACT	0	(2)	over	(3)	over	(3)	over	0	3	(3)	over
CATERING - OUTWITH CONTRACT	6	1	under	1	under	2	under	4	2	2	under
OUTSOURCED MAIL	150	0		1	under	1	under	89	87	2	under
BULK BUYING DISCOUNT	0	2	under	2	under	2	under	0	(2)	2	under
<b>SUPPLIES AND SERVICES</b>	<b>6,219</b>	<b>(16)</b>	<b>over</b>	<b>(53)</b>	<b>over</b>	<b>(74)</b>	<b>over</b>	<b>5,370</b>	<b>5,444</b>	<b>(74)</b>	<b>over</b>
TRANSPORT AND PLANT											
PURCHASE OF PLANT	11	3	under	3	under	5	under	8	2	6	under
POOL CAR CHARGES - RENTAL	23	5	under	4	under	5	under	15	10	5	under
POOL CAR CHARGES - FUEL	5	1	under	2	under	3	under	4	2	2	under
FLEET SERVICE CHARGES - VEHICLE MAINTENANCE	2	(4)	over	(4)	over	(4)	over	1	6	(5)	over
FLEET SERVICE CHARGES - LEASING	5	1	under	1	under	2	under	4	1	3	under
FLEET SERVICE CHARGES - ROAD FUND LICENCES/MOT	1	0		0		0		0	0	0	
FLEET SERVICE CHARGES - FUEL	2	(1)	over	(1)	over	0		2	2	0	
FLEET SERVICE CHARGES - DRIVERS	36	1	under	1	under	1	under	29	28	1	under
<b>TRANSPORT AND PLANT</b>	<b>85</b>	<b>6</b>	<b>under</b>	<b>6</b>	<b>under</b>	<b>12</b>	<b>under</b>	<b>63</b>	<b>51</b>	<b>12</b>	<b>under</b>



Finance & Corporate Resources - Total

Expenditure / Income Variance Trends 2019/2020

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ADMINISTRATION											
PRINTING AND STATIONERY	593	(33)	over	(49)	over	(71)	over	159	236	(77)	over
TELEPHONES	1,798	8	under	23	under	39	under	1,245	1,190	55	under
MOBILE PHONES	393	(15)	over	(18)	over	(21)	over	257	282	(25)	over
ADVERTISING - RECRUITMENT	29	(31)	over	(29)	over	(26)	over	29	55	(26)	over
ADVERTISING - OF COUNCIL SERVICE AVAILABILITY	1	0		0		0		0	0	0	
ADVERTISING - OTHER	136	(5)	over	(3)	over	(3)	over	118	121	(3)	over
POSTAGES/COURIERS	730	1	under	2	under	12	under	602	599	3	under
SMS MESSAGING	0	(1)	over	(1)	over	(1)	over	0	1	(1)	over
MEMBERSHIP FEES/SUBSCRIPTIONS	241	(18)	over	(6)	over	(24)	over	225	262	(37)	over
INSURANCE	139	0		0		1	under	6	0	6	under
MEDICAL COSTS	141	1	under	11	under	(6)	over	91	98	(7)	over
LEGAL EXPENSES	269	(19)	over	(24)	over	21	under	164	135	29	under
HOSPITALITY / CIVIC RECOGNITION	30	(3)	over	(2)	over	(1)	over	21	20	1	under
GIRO BANK AGENCY FEES	2	0		0		0		1	1	0	
PAYPOINT AGENCY FEES	101	0		(1)	over	10	under	77	66	11	under
SECURITY UPLIFT FEES	6	(2)	over	(4)	over	(4)	over	4	8	(4)	over
OTHER ADMIN COSTS	273	(33)	over	(37)	over	(44)	over	238	285	(47)	over
MEMBERS ALLOWANCES	1,593	(3)	over	(8)	over	(10)	over	1,180	1,194	(14)	over
CONFERENCES - MEMBERS (incl associated costs)	9	(3)	over	(2)	over	(2)	over	6	8	(2)	over
CONFERENCES - OFFICIALS (incl associated costs)	9	0		2	under	2	under	6	4	2	under
TRAINING	1,465	26	under	62	under	110	under	887	681	206	under
INTERNAL SUPPORT SERVICES ALLOCATION	42	0		0		0		0	0	0	
<b>ADMINISTRATION</b>	<b>8,000</b>	<b>(130)</b>	<b>over</b>	<b>(84)</b>	<b>over</b>	<b>(18)</b>	<b>over</b>	<b>5,316</b>	<b>5,246</b>	<b>70</b>	<b>under</b>
PAYMENT TO OTHER BODIES											
GRANTS TO VOLUNTARY ORGANISATIONS	678	17	under	25	under	23	under	654	631	23	under
PAYMENTS TO OTHER BODIES	3,218	22	under	12	under	85	under	1,458	1,377	81	under
EXTERNAL AUDIT FEES	495	11	under	13	under	15	under	329	315	14	under
PRIVATE INDIVIDUALS - GENERAL	8	4	under	4	under	5	under	6	1	5	under
<b>PAYMENT TO OTHER BODIES</b>	<b>4,399</b>	<b>54</b>	<b>under</b>	<b>54</b>	<b>under</b>	<b>128</b>	<b>under</b>	<b>2,447</b>	<b>2,324</b>	<b>123</b>	<b>under</b>
PAYMENT TO CONTRACTORS											
PAYMENT TO PRIVATE CONTRACTOR	40	(3)	over	(4)	over	(29)	over	30	79	(49)	over
PAYMENT TO EXTERNAL CONSULTANTS / PROFESSIONAL SERVICES	225	4	under	1	under	2	under	217	214	3	under
<b>PAYMENT TO CONTRACTORS</b>	<b>265</b>	<b>1</b>	<b>under</b>	<b>(3)</b>	<b>over</b>	<b>(27)</b>	<b>over</b>	<b>247</b>	<b>293</b>	<b>(46)</b>	<b>over</b>

Finance & Corporate Resources - Total	REVISED ANNUAL BUDGET SLC 19/20 2	PERIOD 7 VARIANCE AMOUNT	Over/ Under	PERIOD 8 VARIANCE AMOUNT	Over/ Under	PERIOD 9 VARIANCE AMOUNT	Over/ Under	PERIOD 10 ESTIMATE TO DATE	PERIOD 10 ACTUAL TO DATE	PERIOD 10 VARIANCE AMOUNT	Over/ Under
Expenditure / Income Variance Trends 2019/2020											
TRANSFER PAYMENTS											
RENT ALLOWANCE	28,580	55	under	45	under	104	under	22,697	22,583	114	under
RENT REBATES	41,574	114	under	123	under	331	under	30,526	30,156	370	under
<b>TRANSFER PAYMENTS</b>	<b>70,154</b>	<b>169</b>	<b>under</b>	<b>168</b>	<b>under</b>	<b>435</b>	<b>under</b>	<b>53,223</b>	<b>52,739</b>	<b>484</b>	<b>under</b>
FINANCING CHARGES											
LEASING CHARGES - OPERATIONAL	1	0		0		1	under	1	9	(8)	over
I.T. EQUIPMENT LEASING-CONTRACT	1,037	(9)	over	(17)	over	(22)	over	831	849	(18)	over
<b>FINANCING CHARGES</b>	<b>1,038</b>	<b>(9)</b>	<b>over</b>	<b>(17)</b>	<b>over</b>	<b>(21)</b>	<b>over</b>	<b>832</b>	<b>858</b>	<b>(26)</b>	<b>over</b>
<b>TOTAL EXPENDITURE</b>	<b>127,026</b>	<b>(70)</b>	<b>over</b>	<b>(64)</b>	<b>over</b>	<b>450</b>	<b>under</b>	<b>94,583</b>	<b>94,019</b>	<b>564</b>	<b>under</b>
INCOME											
STATUTORY ADDITIONS - COST OF COLLECTIO	(740)	0		0		(100)	under rec	(110)	0	(110)	under rec
RENT REBATES SUBSIDY	(37,091)	0		0		0		(28,817)	(28,817)	0	
RENT ALLOWANCE SUBSIDY	(28,067)	0		0		0		(19,395)	(19,395)	0	
DWP SUBSIDY	(1,268)	(23)	under rec	(30)	under rec	(20)	under rec	(942)	(913)	(29)	under rec
CONTRIBUTIONS FROM DEVELOPMENT AGENCIES	(170)	20	over rec	27	over rec	69	over rec	(154)	(213)	59	over rec
CONTRIBUTIONS FROM OTHER BODIES	(29)	90	over rec	106	over rec	121	over rec	(29)	(150)	121	over rec
ESF GRANT	(883)	0		0		0		(426)	(426)	0	
SALES - GENERAL	(90)	6	over rec	6	over rec	7	over rec	(64)	(69)	5	over rec
SALES - DEPARTMENTS OF THE AUTHORITY	(32)	1	over rec	2	over rec	1	over rec	(22)	(16)	(6)	under rec
FEES AND CHARGES - GENERAL	(4,936)	(9)	under rec	7	over rec	21	over rec	(2,563)	(2,589)	26	over rec
CHARGES TO HEALTH BOARDS	(38)	0		0		0		(38)	(38)	0	
FEES AND CHARGES - OTHER BODIES	(236)	6	over rec	(1)	under rec	11	over rec	(168)	(165)	(3)	under rec
FEES AND CHARGES - DEPARTMENTS OF THE AUTHORITY	(2,711)	14	over rec	(4)	under rec	17	over rec	(1,601)	(1,615)	14	over rec
RENTAL INCOME	(2)	0		0		0		(1)	(1)	0	
HOME LOANS REPAYMENTS	(17)	0		0		0		0	0	0	
BIRTH REGISTRATION	(35)	3	over rec	3	over rec	2	over rec	(25)	(26)	1	over rec
DEATH REGISTRATION	(71)	2	over rec	3	over rec	2	over rec	(49)	(51)	2	over rec
MARRIAGE STATUTORY FEES	(98)	15	over rec	12	over rec	6	over rec	(68)	(69)	1	over rec
EXTRACT ISSUE	(96)	6	over rec	3	over rec	1	over rec	(67)	(63)	(4)	under rec
MARRIAGES	(75)	2	over rec	0		(4)	under rec	(52)	(45)	(7)	under rec
CITIZENSHIP CEREMONIES	(10)	(2)	under rec	(1)	under rec	(1)	under rec	(7)	(5)	(2)	under rec
OTHER INCOME	(9,212)	(61)	under rec	(69)	under rec	(583)	under rec	(6,243)	(5,611)	(632)	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	
<b>INCOME</b>	<b>(92,690)</b>	<b>70</b>	<b>over rec</b>	<b>64</b>	<b>over rec</b>	<b>(450)</b>	<b>under rec</b>	<b>(60,841)</b>	<b>(60,277)</b>	<b>(564)</b>	<b>under rec</b>
<b>NET EXPENDITURE</b>	<b>34,336</b>	<b>0</b>		<b>0</b>		<b>0</b>		<b>33,742</b>	<b>33,742</b>	<b>0</b>	