

South Lanarkshire Council

Revenue Budget Monitoring Statement

Period Ended 15 September 2017 (No.7)

Finance and Corporate Resources

Service Departments :-	Annual Budget	Forecast for Year	Annual Forecast Over / Under	Budget Proportion to 15/09/17	Actual to Period 7 to 15/09/17	Variance to 15/09/17
	£m	£m	£m	£m	£m	£m
Finance Services	15.813	15.813	0.000	7.847	7.706	0.141 under
Audit and Compliance Services	0.423	0.423	0.000	0.321	0.325	(0.004) over
Information Technology Services	3.963	3.963	0.000	3.290	3.290	0.000
Communications and Strategy Services	0.879	0.879	0.000	0.688	0.739	(0.051) over
Administration and Licensing Services	5.218	5.218	0.000	2.956	3.021	(0.065) over
Personnel Services	6.574	6.574	0.000	3.114	3.135	(0.021) over
<b>Total Finance and Corporate Resources</b>	<b>32.870</b>	<b>32.870</b>	<b>0.000</b>	<b>18.216</b>	<b>18.216</b>	<b>0.000</b>

### Finance and Corporate Resources Variance Analysis 2017/18 (Period 7)

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Employee Costs	9k under	<p>APT&amp;C Basic / Superannuation / NI - 27k under</p> <p>Overtime - (54k) over</p> <p>Pension Increases - 37k under</p>	<p>All Services - 27k under</p> <p>Finance Services - (48k) over</p> <p><u>Finance Services - 24k under</u> <u>Administration, Legal and Licensing Services - 20k under</u></p>	<p>The underspend is due to vacancies which are being considered in line with Service requirements.</p> <p>The overspend is due to overtime within Benefits and Revenues to cover vacancies and is offset by the underspend above.</p> <p>The pension costs for early retirals are lower than anticipated to date.</p>
Supplies and Services	39k under	Computer Equipment Purchase - 31k under	IT Services - 44k under	The underspend is due to less than anticipated computer equipment purchased on behalf of the Leisure Trust to date and is offset by an under recovery of income.
Payments to Other Bodies	39k under	<u>Grants to Voluntary Organisations - 22k under</u>	<u>Administration, Legal and Licensing Services - 22k under</u>	The underspend reflects a reduction in the uptake of various grants to date.

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Income	(73k) under recovered	Fees and Charges - Departments of the Authority - (27k) under recovered	Communications and Strategy Services - (21k) under recovered	The under recovery is due to less than anticipated income for commercial work to date and is offset by underspends in expenditure.
		Other Income - (25k) under recovered	IT Services - (29k) under recovered	The under recovery is due to less than anticipated recharges from the Leisure Trust for computer equipment purchased to date and is offset by an underspend in expenditure (see Supplies and Services).

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

Finance & Corporate Resources - Summary

Expenditure / Income Variance Trends 2017/2018

	REVISED ANNUAL BUDGET SLC 17/18 2	PERIOD 4 VARIANCE AMOUNT	Over/ Under	PERIOD 5 VARIANCE AMOUNT	Over/ Under	PERIOD 6 VARIANCE AMOUNT	Over/ Under	PERIOD 7 ESTIMATE TO DATE	PERIOD 7 ACTUAL TO DATE	PERIOD 7 VARIANCE AMOUNT	Over/ Under
<b>EMPLOYEE COSTS</b>											
APT & C BASIC	26,073	(74)	over	(65)	over	(97)	over	11,567	11,591	(24)	over
APT & C OVERTIME	45	(15)	over	(25)	over	(45)	over	19	73	(54)	over
APT & C SUPERANNUATION	4,887	27	under	18	under	54	under	2,153	2,098	55	under
APT & C NIC	2,419	(2)	over	(13)	over	(2)	over	1,070	1,074	(4)	over
MANUAL BASIC	15	1	under	2	under	2	under	7	5	2	under
TRAVEL AND SUBSISTANCE	47	3	under	6	under	7	under	20	16	4	under
OTHER EMPLOYEE COSTS	32	0		(1)	over	3	under	19	16	3	under
PENSION INCREASES	809	(16)	over	(17)	over	(32)	over	395	358	37	under
ADDITIONAL PENSION COSTS	0	(10)	over	(10)	over	(10)	over	0	10	(10)	over
<b>EMPLOYEE COSTS</b>	<b>34,327</b>	<b>(86)</b>	<b>over</b>	<b>(105)</b>	<b>over</b>	<b>(120)</b>	<b>over</b>	<b>15,250</b>	<b>15,241</b>	<b>9</b>	<b>under</b>
<b>PROPERTY COSTS</b>											
RATES	88	0		0		0		82	100	(18)	over
SCOTTISH WATER - UNMETERED CHARGES	1	0		0		0		0	0	0	
SCOTTISH WATER - METERED CHARGES	16	1	under	1	under	1	under	3	2	1	under
RENT	52	1	under	(5)	over	1	under	14	11	3	under
SERVICE CHARGE	10	0		5	under	5	under	5	0	5	under
PROPERTY INSURANCE	2	0		1	under	1	under	1	0	1	under
SECURITY COSTS	112	3	under	6	under	5	under	42	40	2	under
REPAIRS & MAINTENANCE - INTERNAL CONTRATOR	4	6	under	6	under	6	under	1	2	(1)	over
REPAIRS & MAINTENANCE - EXTERNAL CONTRATOR	2	(3)	over	(2)	over	(1)	over	0	2	(2)	over
ELECTRICITY - CONTRACT	288	0		3	under	(6)	over	144	141	3	under
GAS	12	0		0		0		1	1	0	
FIXTURE & FITTINGS	1,785	0		0		0		648	648	0	
JANITOR SERVICE	4	0		0		0		0	1	(1)	over
CLEANING CONTRACT	54	0		1	under	0		1	0	1	under
CLEANING - EXTERNAL CONTRACTOR	1	0		0		0		0	0	0	
CLEANING AND JANITORIAL SUPPLIES AND EQUIPMENT	14	0		(1)	over	0		1	1	0	
REFUSE UPLIFT	2	0		(1)	over	(1)	over	1	1	0	
OTHER PROPERTY COSTS	10	0		(14)	over	(10)	over	6	12	(6)	over
OFFICE ACCOM-FACILITIES MANAGEMENT	1	0		0		0		0	0	0	
<b>PROPERTY COSTS</b>	<b>2,458</b>	<b>8</b>	<b>under</b>	<b>0</b>		<b>1</b>	<b>under</b>	<b>950</b>	<b>962</b>	<b>(12)</b>	<b>over</b>

Finance & Corporate Resources - Summary	REVISED ANNUAL BUDGET SLC 17/18 2	PERIOD 4 VARIANCE AMOUNT	Over/ Under	PERIOD 5 VARIANCE AMOUNT	Over/ Under	PERIOD 6 VARIANCE AMOUNT	Over/ Under	PERIOD 7 ESTIMATE TO DATE	PERIOD 7 ACTUAL TO DATE	PERIOD 7 VARIANCE AMOUNT	Over/ Under
<b>Expenditure / Income Variance Trends 2017/2018</b>											
SUPPLIES AND SERVICES											
COMPUTER EQUIPMENT PURCHASE	2,334	(22)	over	23	under	37	under	1,165	1,134	31	under
COMPUTER EQUIPMENT MAINTENANCE	908	19	under	1	under	(4)	over	599	605	(6)	over
I.T. EQUIPMENT MAINT - CONTRACT	915	4	under	6	under	25	under	554	544	10	under
I.T. ELECTRONIC MESSAGING	430	6	under	13	under	17	under	168	161	7	under
EQUIPMENT, APPARATUS AND TOOLS	173	(10)	over	(19)	over	(14)	over	94	112	(18)	over
ADAPTATIONS FOR CLIENTS	0	0		(1)	over	(1)	over	0	1	(1)	over
SUPPLIES FOR CLIENTS	240	22	under	36	under	50	under	77	77	0	
FURNITURE - OFFICE	3	(2)	over	(2)	over	(2)	over	2	2	0	
FURNITURE - GENERAL	2	(9)	over	(8)	over	(10)	over	1	11	(10)	over
MATERIALS	269	14	under	26	under	42	under	120	118	2	under
AUDIO VISUAL	1	0		0		0		0	0	0	
PUBLICATIONS, JOURNALS, NEWSPAPERS ETC.	12	2	under	1	under	0		5	3	2	under
FOODSTUFFS - GENERAL	101	3	under	0		(2)	over	32	31	1	under
PROTECTIVE CLOTHING & UNIFORMS	13	2	under	3	under	3	under	4	1	3	under
OTHER SUPPLIES AND SERVICES	153	4	under	7	under	14	under	67	57	10	under
CATERING - CONTRACT	6	0		0		0		0	0	0	
CATERING - OUTWITH CONTRACT	50	3	under	1	under	1	under	4	2	2	under
OUTSOURCED MAIL	146	(1)	over	1	under	13	under	63	57	6	under
DELIVERY CHARGE	15	0		0		0		0	0	0	
<b>SUPPLIES AND SERVICES</b>	<b>5,771</b>	<b>35</b>	<b>under</b>	<b>88</b>	<b>under</b>	<b>169</b>	<b>under</b>	<b>2,955</b>	<b>2,916</b>	<b>39</b>	<b>under</b>
TRANSPORT AND PLANT											
POOL CAR CHARGES - RENTAL	34	2	under	4	under	2	under	15	10	5	under
POOL CAR CHARGES - FUEL	7	1	under	1	under	2	under	3	2	1	under
POOL CAR CHARGES - ADDITIONAL COSTS	1	0		0		0		0	0	0	
OTHER TRANSPORT COSTS	1	0		0		0		0	0	0	
FLEET SERVICE CHARGES - VEHICLE MAINTENANCE	2	0		0		0		0	0	0	
FLEET SERVICE CHARGES - LEASING	9	(1)	over	1	under	0		1	1	0	
FLEET SERVICE CHARGES - HIRED VEHICLES	3	1	under	1	under	0		0	0	0	
FLEET SERVICE CHARGES - FUEL	6	1	under	2	under	0		0	0	0	
FLEET SERVICE CHARGES - DRIVERS	27	0		0		0		0	0	0	
HIRE OF EXTERNAL VEHICLES	25	0		0		0		0	0	0	
<b>TRANSPORT AND PLANT</b>	<b>115</b>	<b>4</b>	<b>under</b>	<b>9</b>	<b>under</b>	<b>4</b>	<b>under</b>	<b>19</b>	<b>13</b>	<b>6</b>	<b>under</b>

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ADMINISTRATION											
PRINTING AND STATIONERY	213	15	under	17	under	8	under	78	63	15	under
BULK PRINTING	17	(2)	over	(1)	over	6	under	7	0	7	under
TELEPHONES	1,318	12	under	(3)	over	2	under	690	691	(1)	over
MOBILE PHONES	239	(8)	over	(5)	over	(3)	over	101	103	(2)	over
ADVERTISING - RECRUITMENT	28	0		0		0		27	29	(2)	over
ADVERTISING - OF COUNCIL SERVICE AVAILABILITY	0	0		0		0		0	1	(1)	over
ADVERTISING - OTHER	13	0		0		0		5	21	(16)	over
POSTAGES/COURIERS	761	(13)	over	(12)	over	5	under	294	271	23	under
MEMBERSHIP FEES/SUBSCRIPTIONS	297	(4)	over	(4)	over	5	under	235	223	12	under
INSURANCE	139	0		0		0		0	0	0	
MEDICAL COSTS	61	0		(2)	over	(9)	over	31	49	(18)	over
LEGAL EXPENSES	298	3	under	19	under	34	under	88	89	(1)	over
HOSPITALITY / CIVIC RECOGNITION	64	3	under	2	under	4	under	28	20	8	under
GIRO BANK AGENCY FEES	2	0		0		2	under	1	0	1	under
PAYPOINT AGENCY FEES	170	11	under	20	under	12	under	81	65	16	under
INTERNET AGENCY FEES	1	0		0		1	under	1	0	1	under
SECURITY UPLIFT FEES	6	0		1	under	(1)	over	3	3	0	
OTHER ADMIN COSTS	455	(5)	over	(1)	over	(2)	over	133	135	(2)	over
MEMBERS ALLOWANCES	1,533	25	under	17	under	25	under	651	675	(24)	over
CONFERENCES - MEMBERS (incl associated costs)	16	0		0		1	under	7	6	1	under
CONFERENCES - OFFICIALS (incl associated costs)	14	1	under	1	under	3	under	4	1	3	under
TRAINING	1,206	13	under	21	under	19	under	275	287	(12)	over
VOLUNTEERS' EXPENSES	0	0		0		0		0	9	(9)	over
<b>ADMINISTRATION</b>	<b>6,851</b>	<b>51</b>	<b>under</b>	<b>70</b>	<b>under</b>	<b>112</b>	<b>under</b>	<b>2,740</b>	<b>2,741</b>	<b>(1)</b>	<b>over</b>
PAYMENT TO OTHER BODIES											
GRANTS TO VOLUNTARY ORGANISATIONS	702	6	under	8	under	16	under	642	620	22	under
PAYMENTS TO VOLUNTARY ORGANISATIONS	62	0		1	under	0		26	26	0	
PAYMENTS TO OTHER BODIES	2,396	4	under	2	under	4	under	185	181	4	under
EXTERNAL AUDIT FEES	529	12	under	12	under	12	under	355	342	13	under
PRIVATE INDIVIDUALS - GENERAL	37	0		0		0		6	6	0	
<b>PAYMENT TO OTHER BODIES</b>	<b>3,726</b>	<b>22</b>	<b>under</b>	<b>23</b>	<b>under</b>	<b>32</b>	<b>under</b>	<b>1,214</b>	<b>1,175</b>	<b>39</b>	<b>under</b>
PAYMENT TO CONTRACTORS											
PAYMENT TO PRIVATE CONTRACTOR	40	0		0		0		12	12	0	
PAYMENT TO EXTERNAL CONSULTANTS / PROFESSIONAL SERVICES	205	(5)	over	(18)	over	(20)	over	12	33	(21)	over
<b>PAYMENT TO CONTRACTORS</b>	<b>245</b>	<b>(5)</b>	<b>over</b>	<b>(18)</b>	<b>over</b>	<b>(20)</b>	<b>over</b>	<b>24</b>	<b>45</b>	<b>(21)</b>	<b>over</b>

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TRANSFER PAYMENTS											
RENT ALLOWANCE	43,013	0		0		0		18,299	18,299	0	
RENT REBATES	54,062	0		0		0		24,766	24,766	0	
<b>TRANSFER PAYMENTS</b>	<b>97,075</b>	<b>0</b>		<b>0</b>		<b>0</b>		<b>43,065</b>	<b>43,065</b>	<b>0</b>	
FINANCING CHARGES											
LEASING CHARGES - OPERATIONAL	127	3	under	3	under	12	under	32	19	13	under
CAR LEASING PAYMENTS	7	0		0		0		0	0	0	
I.T. EQUIPMENT LEASING-CONTRACT	649	(7)	over	(2)	over	(8)	over	100	99	1	under
<b>FINANCING CHARGES</b>	<b>783</b>	<b>(4)</b>	<b>over</b>	<b>1</b>	<b>under</b>	<b>4</b>	<b>under</b>	<b>132</b>	<b>118</b>	<b>14</b>	<b>under</b>
<b>TOTAL EXPENDITURE</b>	<b>151,351</b>	<b>25</b>	<b>under</b>	<b>68</b>	<b>under</b>	<b>182</b>	<b>under</b>	<b>66,349</b>	<b>66,276</b>	<b>73</b>	<b>under</b>
INCOME											
STATUTORY ADDITIONS - COST OF COLLECTIO	(740)	0		0		0		0	0	0	
RENT REBATES SUBSIDY	(49,500)	0		0		0		(24,532)	(24,532)	0	
RENT ALLOWANCE SUBSIDY	(42,500)	0		0		0		(18,215)	(18,215)	0	
DWP SUBSIDY	(1,383)	0		0		0		(519)	(519)	0	
CONTRIBUTIONS FROM OTHER LOCAL AUTHORITIES	(10)	0		0		0		(6)	(6)	0	
CONTRIBUTIONS FROM DEVELOPMENT AGENCIES	(150)	(7)	under rec	(11)	under rec	(10)	under rec	(75)	(52)	(23)	under rec
CONTRIBUTIONS FROM OTHER BODIES	(41)	0		0		31	over rec	(41)	(41)	0	
ESF GRANT	(41)	1	over rec	10	over rec	9	over rec	0	0	0	
SALES - GENERAL	(130)	(7)	under rec	0		0		(28)	(28)	0	
SALES - OTHER BODIES	(719)	0		0		0		(316)	(316)	0	
SALES - DEPARTMENTS OF THE AUTHORITY	(150)	(1)	under rec	(4)	under rec	1	over rec	(10)	(10)	0	
FEES AND CHARGES - GENERAL	(3,823)	9	over rec	35	over rec	12	over rec	(1,052)	(1,082)	30	over rec
CHARGES TO HEALTH BOARDS	(38)	0		0		0		0	0	0	
FEES AND CHARGES - OTHER BODIES	(175)	2	over rec	(1)	under rec	7	over rec	(55)	(59)	4	over rec
FEES AND CHARGES - DEPARTMENTS OF THE AUTHORITY	(4,296)	(14)	under rec	(58)	under rec	(91)	under rec	(838)	(811)	(27)	under rec
HOME LOANS REPAYMENTS	(45)	0		0		0		0	0	0	
BIRTH REGISTRATION	(38)	(1)	under rec	(2)	under rec	(2)	under rec	(18)	(18)	0	
DEATH REGISTRATION	(76)	(2)	under rec	(4)	under rec	(6)	under rec	(35)	(27)	(8)	under rec
MARRIAGE STATUTORY FEES	(110)	6	over rec	8	over rec	(4)	under rec	(66)	(60)	(6)	under rec
EXTRACT ISSUE	(107)	(2)	under rec	(3)	under rec	(3)	under rec	(49)	(45)	(4)	under rec
MARRIAGES	(82)	(2)	under rec	(7)	under rec	(4)	under rec	(33)	(29)	(4)	under rec
CITIZENSHIP CEREMONIES	(8)	0		0		0		(4)	(3)	(1)	under rec
CIVIL PARTNERSHIPS	(1)	0		0		0		0	0	0	
NATIONAL CHECKING SERVICE	(64)	(2)	under rec	(5)	under rec	(7)	under rec	(30)	(22)	(8)	under rec
SETTLEMENT CHECKING SERVICE	(1)	0		0		(1)	under rec	(1)	0	(1)	under rec
OTHER INCOME	(7,532)	(5)	under rec	(26)	under rec	(114)	under rec	(2,210)	(2,185)	(25)	under rec
REALLOCATION OF CENTRAL SUPPORT COSTS	(6,619)	0		0		0		0	0	0	
REALLOCATION OF SUPPORT COSTS	(102)	0		0		0		0	0	0	
<b>INCOME</b>	<b>(118,481)</b>	<b>(25)</b>	<b>under rec</b>	<b>(68)</b>	<b>under rec</b>	<b>(182)</b>	<b>under rec</b>	<b>(48,133)</b>	<b>(48,060)</b>	<b>(73)</b>	<b>under rec</b>
<b>NET EXPENDITURE</b>	<b>32,870</b>	<b>0</b>		<b>0</b>		<b>0</b>		<b>18,216</b>	<b>18,216</b>	<b>0</b>	