

South Lanarkshire Council
Revenue Budget Monitoring Statement
Period Ended 13 October 2017 (No.8)
Finance and Corporate Resources

Service Departments :-	Annual Budget	Forecast for Year	Annual Forecast Over / Under	Budget Proportion to 13/10/17	Actual to Period 8 to 13/10/17	Variance to 13/10/17
	£m	£m	£m	£m	£m	£m
Finance Services	15.835	15.835	0.000	9.171	9.020	0.151 under
Audit and Compliance Services	0.421	0.421	0.000	0.356	0.363	(0.007) over
Information Technology Services	3.914	3.914	0.000	3.462	3.462	0.000
Communications and Strategy Services	0.873	0.873	0.000	0.769	0.841	(0.072) over
Administration and Licensing Services	5.188	5.188	0.000	3.165	3.237	(0.072) over
Personnel Services	6.500	6.500	0.000	3.775	3.775	0.000
Total Finance and Corporate Resources	32.731	32.731	0.000	20.698	20.698	0.000

Finance and Corporate Resources Variance Analysis 2017/18 (Period 8)

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Employee Costs	(5k) over	<p>APT&C Basic / Superannuation / NI - 103k under</p> <p>Overtime - (66k) over</p> <p>Pension Increases - (39k) over</p>	<p>All Services - 103k under</p> <p>Finance Services - (61k) over</p> <p><u>IT Services - (13k) over</u> <u>Personnel Services - (13k) over</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 overspend reflects the cost of early retirals and will be managed within the overall budget.</p>
Property Costs	(29k) over	<u>Electricity - Contract - (20k) over</u>	<u>IT Services - (28k) over</u>	The overspend is due to increased electricity costs at the Caird Data Centre.
Supplies and Services	24k under	Computer Equipment Purchase - (60k) over	<u>Finance Services - (59k) over</u>	The overspend is due to additional contract costs to date in relation to the Benefits and Revenues systems.

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Supplies and Services (cont)		<u>IT Equipment Maintenance Contract - 53k under</u> <u>Supplies for Clients - 19k</u>	<u>IT Services - 48k under</u> <u>Communications and Strategy Services - 19k under</u>	<p>The underspend is demand led and reflects lower than anticipated expenditure on behalf of the Leisure Trust to date which is offset by an under recovery of income from Recharges. A budget realignment will be processed in period 9.</p> <p>The underspend is due to less than anticipated commercial print work to date and is offset by an under recovery of income.</p>
Administration Costs	34k under	<u>Printing and Stationery - 25k under</u>	<u>Personnel Services - 13k under</u> <u>Administration, Legal and Licensing Services - 10k under</u>	<p>The underspend is due to less than anticipated recharges from the print room reflecting demand for print work and is offset by an under recovery of income. A budget realignment will be processed in period 9.</p>

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Administration Costs (cont)		<u>Telephones - (32k) over</u>	<u>IT Services - (43k) over</u>	The overspend is demand led and reflects greater than anticipated expenditure on behalf of the Leisure Trust to date which is offset by an over recovery of income from Recharges. A budget realignment will be processed in period 9.
		<u>Advertising - Recruitment - (18k) over</u>	<u>Personnel Services - (18k) over</u>	The overspend is demand led and reflects increased expenditure on recruitment and will be managed within the overall budget.
		<u>Postages / Couriers - 24k under</u>	<u>Communications and Strategy Services - 34k under</u>	The underspend is due to lower than anticipated technical charges in relation to the bulk mailing contract to date and is offset by an under recovery of income from Resources.
		<u>Paypoint Fees - 22k under</u>	<u>Finance Services - 22k</u>	The underspend is demand led and is due to a reduction in the volume of paypoint transactions in respect of the collection of Council Tax.

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Payment to Other Bodies	64k under	<u>Payment to Voluntary Organisations - 17k under</u> <u>Payment to Other Bodies - 24k under</u> <u>External Audit Fees - 20k under</u>	<u>Administration, Legal and Licensing Services - 17k under</u> <u>Personnel Services - 14k under</u> <u>Finance Services - 20k under</u>	<p>The underspend reflects the lower than anticipated uptake of grants to date.</p> <p>The underspend is due to lower than anticipated demand for physiotherapy to date and is offset by an under recovery of income from Resources.</p> <p>The underspend reflects the reduced Audit Fee payable in this financial year.</p>
Financing Charges	50k under	<u>Leasing Charges - Operational - 18k under</u> <u>IT Equipment Leasing Contract - 25k under</u>	<u>Finance Services - 17k under</u> <u>IT Services - 24k under</u>	<p>The underspend relates to the budget for hardware servers which is no longer required.</p> <p>The underspend is due to a reduction in the costs of IT desktop equipment leasing reflecting both reduced demand and better pricing.</p>
Income	(133k) under recovered	<u>Contributions from Development Agencies - (17k) under recovered</u>	<u>Personnel Services - (17k) under recovered</u>	<p>The under recovery is due to less than anticipated contributions from Skills Development Scotland for trainees. A budget realignment will be processed in period 9.</p>

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Income (cont)		Fees and Charges - Departments of the Authority - (24k) under recovered	<u>Personnel Services - (14k) under recovered</u>	The under recovery is due to lower than anticipated income from Resources for physiotherapy appointments to date and is offset by an underspend in expenditure.
			Communications and Strategy Services - (12k) under recovered	The under recovery is due to lower than anticipated commercial print work and bulk mailing within the print room and is offset by underspends in expenditure.
		Other Income - (89k) under recovered	IT Services - (27k) under recovered	The under recovery relates to recharges to the Leisure Trust to date and is offset by an underspend in expenditure. A budget realignment will be processed in period 9.
			<u>Communications and Strategy Services - (71k) under recovered</u>	The under recovery is due to less than anticipated external income for print work completed to date.

*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 5 VARIANCE AMOUNT	Over/ Under	PERIOD 6 VARIANCE AMOUNT	Over/ Under	PERIOD 7 VARIANCE AMOUNT	Over/ Under	PERIOD 8 ESTIMATE TO DATE	PERIOD 8 ACTUAL TO DATE	PERIOD 8 VARIANCE AMOUNT	Over/ Under
EMPLOYEE COSTS											
APT & C BASIC	26,160	(65)	over	(97)	over	(24)	over	13,613	13,561	52	under
APT & C OVERTIME	45	(25)	over	(45)	over	(54)	over	23	89	(66)	over
APT & C SUPERANNUATION	4,884	18	under	54	under	55	under	2,517	2,456	61	under
APT & C NIC	2,416	(13)	over	(2)	over	(4)	over	1,247	1,257	(10)	over
MANUAL BASIC	15	2	under	2	under	2	under	8	8	0	
TRAVEL AND SUBSISTANCE	48	6	under	7	under	4	under	26	19	7	under
OTHER EMPLOYEE COSTS	32	(1)	over	3	under	3	under	19	19	0	
PENSION INCREASES	810	(17)	over	(32)	over	37	under	403	442	(39)	over
ADDITIONAL PENSION COSTS	0	(10)	over	(10)	over	(10)	over	0	10	(10)	over
EMPLOYEE COSTS	34,410	(105)	over	(120)	over	9	under	17,856	17,861	(5)	over
PROPERTY COSTS											
RATES	81	0		0		(18)	over	81	100	(19)	over
SCOTTISH WATER - UNMETERED CHARGES	1	0		0		0		0	0	0	
SCOTTISH WATER - METERED CHARGES	15	1	under	1	under	1	under	3	2	1	under
RENT	52	(5)	over	1	under	3	under	28	23	5	under
SERVICE CHARGE	1	5	under	5	under	5	under	1	0	1	under
PROPERTY INSURANCE	2	1	under	1	under	1	under	1	2	(1)	over
SECURITY COSTS	109	6	under	5	under	2	under	55	47	8	under
REPAIRS & MAINTENANCE - INTERNAL CONTRATOR	4	6	under	6	under	(1)	over	1	2	(1)	over
REPAIRS & MAINTENANCE - EXTERNAL CONTRATOR	2	(2)	over	(1)	over	(2)	over	1	3	(2)	over
ELECTRICITY - CONTRACT	288	3	under	(6)	over	3	under	123	143	(20)	over
GAS	12	0		0		0		7	2	5	under
FIXTURE & FITTINGS	1,785	0		0		0		780	780	0	
JANITOR SERVICE	5	0		0		(1)	over	2	3	(1)	over
CLEANING CONTRACT	21	1	under	0		1	under	0	0	0	
CLEANING - EXTERNAL CONTRACTOR	1	0		0		0		0	0	0	
CLEANING AND JANITORIAL SUPPLIES AND EQUIPMENT	14	(1)	over	0		0		1	1	0	
HEALTH & HYGIENE MATERIALS	0	0		0		0		0	(1)	1	under
REFUSE UPLIFT	2	(1)	over	(1)	over	0		2	1	1	under
OTHER PROPERTY COSTS	9	(14)	over	(10)	over	(6)	over	4	12	(8)	over
OFFICE ACCOM-FACILITIES MANAGEMENT	1	0		0		0		1	0	1	under
PROPERTY COSTS	2,405	0		1	under	(12)	over	1,091	1,120	(29)	over

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SUPPLIES AND SERVICES											
COMPUTER EQUIPMENT PURCHASE	2,334	23	under	37	under	31	under	1,571	1,631	(60)	over
COMPUTER EQUIPMENT MAINTENANCE	907	1	under	(4)	over	(6)	over	558	561	(3)	over
I.T. EQUIPMENT MAINT - CONTRACT	916	6	under	25	under	10	under	486	433	53	under
I.T. ELECTRONIC MESSAGING	430	13	under	17	under	7	under	176	161	15	under
EQUIPMENT, APPARATUS AND TOOLS	173	(19)	over	(14)	over	(18)	over	114	118	(4)	over
ADAPTATIONS FOR CLIENTS	0	(1)	over	(1)	over	(1)	over	0	2	(2)	over
SUPPLIES FOR CLIENTS	240	36	under	50	under	0		104	85	19	under
FURNITURE - OFFICE	3	(2)	over	(2)	over	0		2	1	1	under
FURNITURE - GENERAL	2	(8)	over	(10)	over	(10)	over	1	11	(10)	over
MATERIALS	269	26	under	42	under	2	under	145	146	(1)	over
AUDIO VISUAL	1	0		0		0		0	0	0	
PUBLICATIONS, JOURNALS, NEWSPAPERS ETC.	12	1	under	0		2	under	8	4	4	under
FOODSTUFFS - GENERAL	101	0		(2)	over	1	under	44	37	7	under
PROTECTIVE CLOTHING & UNIFORMS	13	3	under	3	under	3	under	7	3	4	under
OTHER SUPPLIES AND SERVICES	134	7	under	14	under	10	under	73	77	(4)	over
CATERING - OUTWITH CONTRACT	0	1	under	1	under	2	under	0	2	(2)	over
OUTSOURCED MAIL	146	1	under	13	under	6	under	71	64	7	under
DELIVERY CHARGE	15	0		0		0		0	0	0	
SUPPLIES AND SERVICES	5,696	88	under	169	under	39	under	3,360	3,336	24	under
TRANSPORT AND PLANT											
POOL CAR CHARGES - RENTAL	33	4	under	2	under	5	under	19	12	7	under
POOL CAR CHARGES - FUEL	8	1	under	2	under	1	under	4	3	1	under
POOL CAR CHARGES - ADDITIONAL COSTS	1	0		0		0		1	0	1	under
OTHER TRANSPORT COSTS	1	0		0		0		1	0	1	under
FLEET SERVICE CHARGES - VEHICLE MAINTENANCE	2	0		0		0		1	0	1	under
FLEET SERVICE CHARGES - LEASING	9	1	under	0		0		5	1	4	under
FLEET SERVICE CHARGES - HIRED VEHICLES	3	1	under	0		0		2	0	2	under
FLEET SERVICE CHARGES - ROAD FUND LICENCES/MOT	1	0		0		0		0	0	0	
FLEET SERVICE CHARGES - FUEL	4	2	under	0		0		3	0	3	under
FLEET SERVICE CHARGES - DRIVERS	27	0		0		0		15	14	1	under
HIRE OF EXTERNAL VEHICLES	25	0		0		0		13	0	13	under
TRANSPORT AND PLANT	114	9	under	4	under	6	under	64	30	34	under

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ADMINISTRATION											
PRINTING AND STATIONERY	210	17	under	8	under	15	under	100	75	25	under
BULK PRINTING	17	(1)	over	6	under	7	under	8	0	8	under
TELEPHONES	1,318	(3)	over	2	under	(1)	over	658	690	(32)	over
MOBILE PHONES	239	(5)	over	(3)	over	(2)	over	134	132	2	under
ADVERTISING - RECRUITMENT	28	0		0		(2)	over	27	45	(18)	over
ADVERTISING - OF COUNCIL SERVICE AVAILABILITY	0	0		0		(1)	over	0	1	(1)	over
ADVERTISING - OTHER	14	0		0		(16)	over	6	13	(7)	over
POSTAGES/COURIERS	763	(12)	over	5	under	23	under	325	301	24	under
MEMBERSHIP FEES/SUBSCRIPTIONS	298	(4)	over	5	under	12	under	259	261	(2)	over
INSURANCE	139	0		0		0		138	140	(2)	over
MEDICAL COSTS	60	(2)	over	(9)	over	(18)	over	39	56	(17)	over
LEGAL EXPENSES	298	19	under	34	under	(1)	over	106	104	2	under
HOSPITALITY / CIVIC RECOGNITION	64	2	under	4	under	8	under	34	23	11	under
GIRO BANK AGENCY FEES	2	0		2	under	1	under	1	0	1	under
PAYPOINT AGENCY FEES	170	20	under	12	under	16	under	87	65	22	under
INTERNET AGENCY FEES	1	0		1	under	1	under	1	0	1	under
SECURITY UPLIFT FEES	6	1	under	(1)	over	0		3	3	0	
OTHER ADMIN COSTS	455	(1)	over	(2)	over	(2)	over	153	152	1	under
MEMBERS ALLOWANCES	1,533	17	under	25	under	(24)	over	792	795	(3)	over
CONFERENCES - MEMBERS (incl associated costs)	16	0		1	under	1	under	9	7	2	under
CONFERENCES - OFFICIALS (incl associated costs)	14	1	under	3	under	3	under	8	4	4	under
TRAINING	1,196	21	under	19	under	(12)	over	487	496	(9)	over
VOLUNTEERS' EXPENSES	0	0		0		(9)	over	0	0	0	
ADMINISTRATION	6,841	70	under	112	under	(1)	over	3,375	3,363	12	under
PAYMENT TO OTHER BODIES											
GRANTS TO VOLUNTARY ORGANISATIONS	702	8	under	16	under	22	under	647	630	17	under
PAYMENTS TO VOLUNTARY ORGANISATIONS	62	1	under	0		0		31	31	0	
PAYMENTS TO OTHER BODIES	2,396	2	under	4	under	4	under	221	197	24	under
EXTERNAL AUDIT FEES	529	12	under	12	under	13	under	355	335	20	under
PRIVATE INDIVIDUALS - GENERAL	37	0		0		0		10	7	3	under
PAYMENT TO OTHER BODIES	3,726	23	under	32	under	39	under	1,264	1,200	64	under
PAYMENT TO CONTRACTORS											
PAYMENT TO PRIVATE CONTRACTOR	40	0		0		0		12	12	0	
PAYMENT TO EXTERNAL CONSULTANTS / PROFESSIONAL SERVICES	205	(18)	over	(20)	over	(21)	over	16	33	(17)	over
PAYMENT TO CONTRACTORS	245	(18)	over	(20)	over	(21)	over	28	45	(17)	over

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TRANSFER PAYMENTS											
RENT ALLOWANCE	43,013	0		0		0		21,329	21,329	0	
RENT REBATES	54,062	0		0		0		29,152	29,152	0	
TRANSFER PAYMENTS	97,075	0		0		0		50,481	50,481	0	
FINANCING CHARGES											
LEASING CHARGES - OPERATIONAL	127	3	under	12	under	13	under	38	20	18	under
CAR LEASING PAYMENTS	7	0		0		0		7	0	7	under
I.T. EQUIPMENT LEASING-CONTRACT	648	(2)	over	(8)	over	1	under	505	480	25	under
FINANCING CHARGES	782	1	under	4	under	14	under	550	500	50	under
TOTAL EXPENDITURE	151,294	68	under	182	under	73	under	78,069	77,936	133	under
INCOME											
STATUTORY ADDITIONS - COST OF COLLECTION	(740)	0		0		0		0	0	0	
RENT REBATES SUBSIDY	(49,500)	0		0		0		(28,882)	(28,882)	0	
RENT ALLOWANCE SUBSIDY	(42,500)	0		0		0		(21,215)	(21,215)	0	
DWP SUBSIDY	(1,383)	0		0		0		(663)	(663)	0	
CONTRIBUTIONS FROM OTHER LOCAL AUTHORITIES	(10)	0		0		0		(5)	(6)	1	over rec
CONTRIBUTIONS FROM DEVELOPMENT AGENCIES	(150)	(11)	under rec	(10)	under rec	(23)	under rec	(75)	(58)	(17)	under rec
CONTRIBUTIONS FROM OTHER BODIES	(73)	0		31	over rec	0		(41)	(41)	0	
ESF GRANT	(41)	10	over rec	9	over rec	0		0	(10)	10	over rec
SALES - GENERAL	(130)	0		0		0		(50)	(42)	(8)	under rec
SALES - OTHER BODIES	(719)	0		0		0		(583)	(582)	(1)	under rec
SALES - DEPARTMENTS OF THE AUTHORITY	(150)	(4)	under rec	1	over rec	0		(11)	(13)	2	over rec
FEES AND CHARGES - GENERAL	(3,825)	35	over rec	12	over rec	30	over rec	(1,523)	(1,537)	14	over rec
CHARGES TO HEALTH BOARDS	(38)	0		0		0		0	0	0	
FEES AND CHARGES - OTHER BODIES	(175)	(1)	under rec	7	over rec	4	over rec	(92)	(94)	2	over rec
FEES AND CHARGES - DEPARTMENTS OF THE AUTHORITY	(4,296)	(58)	under rec	(91)	under rec	(27)	under rec	(967)	(943)	(24)	under rec
RENTAL INCOME	0	0		0		0		0	(1)	1	over rec
HOME LOANS REPAYMENTS	(45)	0		0		0		0	0	0	
BIRTH REGISTRATION	(38)	(2)	under rec	(2)	under rec	0		(20)	(21)	1	over rec
DEATH REGISTRATION	(76)	(4)	under rec	(6)	under rec	(8)	under rec	(41)	(33)	(8)	under rec
MARRIAGE STATUTORY FEES	(110)	8	over rec	(4)	under rec	(6)	under rec	(59)	(64)	5	over rec
EXTRACT ISSUE	(107)	(3)	under rec	(3)	under rec	(4)	under rec	(57)	(52)	(5)	under rec
MARRIAGES	(82)	(7)	under rec	(4)	under rec	(4)	under rec	(44)	(35)	(9)	under rec
CITIZENSHIP CEREMONIES	(8)	0		0		(1)	under rec	(4)	(4)	0	
CIVIL PARTNERSHIPS	(1)	0		0		0		(1)	0	(1)	under rec
NATIONAL CHECKING SERVICE	(64)	(5)	under rec	(7)	under rec	(8)	under rec	(34)	(28)	(6)	under rec
SETTLEMENT CHECKING SERVICE	(1)	0		(1)	under rec	(1)	under rec	(1)	0	(1)	under rec
OTHER INCOME	(7,580)	(26)	under rec	(114)	under rec	(25)	under rec	(3,003)	(2,914)	(89)	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	
INCOME	(118,563)	(68)	under rec	(182)	under rec	(73)	under rec	(57,371)	(57,238)	(133)	under rec
NET EXPENDITURE	32,731	0		0		0		20,698	20,698	0	