

South Lanarkshire Council

Revenue Budget Monitoring Statement

Period Ended 8 December 2017 (No.10)

Finance and Corporate Resources

Service Departments :-	Annual Budget	Forecast for Year	Annual Forecast Over / Under	Budget Proportion to 08/12/17	Actual to Period 10 to 08/12/17	Variance to 08/12/17
	£m	£m	£m	£m	£m	£m
Finance Services	16.118	15.926	0.192 under	19.130	18.993	0.137 under
Audit and Compliance Services	0.421	0.445	(0.024) over	0.420	0.441	(0.021) over
Information Technology Services	3.902	3.902	0.000	4.302	4.302	0.000
Communications and Strategy Services	1.046	1.164	(0.118) over	0.982	1.079	(0.097) over
Administration and Licensing Services	5.756	5.806	(0.050) over	4.508	4.527	(0.019) over
Personnel Services	6.669	6.669	0.000	4.864	4.864	0.000
Total Finance and Corporate Resources	33.912	33.912	0.000	34.206	34.206	0.000

Finance and Corporate Resources Variance Analysis 2017/18 (Period 10)

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Employee Costs	113k under	APT&C Basic / Superannuation / NI - 257k under	All Services - 257k under	The underspend is due to vacancies which are being considered in line with Service requirements.
		Overtime - (90k) over	Finance Services - (86k) over	The overspend is due to overtime within Benefits and Revenues to cover vacancies and is offset by the underspend above.
		Pension Increases - (47k) over	IT Services - (16k) over Personnel Services - (16k) over <u>Finance Services - (8k) over</u>	The overspend reflects the cost of early retirals and will be managed within the overall budget.
Property Costs	(77k) over	<u>Rates - (20k) over</u>	<u>Personnel Services - (19k) over</u>	The overspend relates to costs for Hillhouse Training Unit and will be managed within the overall budget.
		Electricity - Contract - (39k) over	IT Services - (39k) 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	(70k) over	Computer Equipment Purchase - (117k) over	Finance Services - (109k) over	The overspend is due to additional contract costs to date in relation to the Benefits and Revenues systems.
		IT Equipment Maintenance Contract - 39k under	IT Services - 35k under	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.
Administration Costs	159k under	Advertising - Recruitment - (18k) over	Personnel Services - (18k) over	The overspend is demand led and reflects increased expenditure on recruitment and will be managed within the overall budget.
		Postages / Couriers - 40k under	Communications and Strategy Services - 40k under	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.
		Paypoint Fees - 31k under	Finance Services - 31k	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
Administration Costs (cont)		<u>Other Admin Costs - 52k under</u>	<u>Administration, Legal and Licensing Services - 48k under</u>	The underspend is due to less than anticipated expenditure on the 2017 Local Government Election.
		<u>Training - 50k under</u>	<u>Personnel Services - 54k under</u>	The underspend is due to less spend than anticipated on employee training to date. This is mainly due to more training being undertaken on-line.
Payment to Other Bodies	62k under	Payment to Voluntary Organisations - 13k under	Administration, Legal and Licensing Services - 13k under	The underspend reflects the lower than anticipated uptake of grants to date.
		External Audit Fees - 25k under	Finance Services - 25k under	The underspend reflects the reduced Audit Fee payable in this financial year.
Financing Charges	36k under	Leasing Charges - Operational - 33k under	Finance Services - 32k under	The underspend relates to the budget for hardware servers which is not required until future financial years.
Income	(239k) under recovered	<u>Rent Rebate Subsidy - (76k) under recovered</u>	<u>Finance Services - (76k) under recovered</u>	This under recovery reflects a reduced recovery of overpayments in relation to Housing Benefit in the financial year.

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Income (cont)		<u>Rent Allowance Subsidy - (42k) under recovered</u>	<u>Finance Services - (42k) under recovered</u>	This under recovery reflects a reduced recovery of overpayments in relation to Housing Benefit in the financial year.
		<u>DWP Subsidy - 83k over recovered</u>	<u>Finance Services - 83k over recovered</u>	The over recovery relates to income to fund new burdens in respect of the impact of universal credit and Discretionary Housing Payments administration and is offset by additional expenditure.
		Contributions from Development Agencies - (31k) under recovered	Personnel Services - (31k) under recovered	The under recovery is due to less than anticipated contributions from Skills Development Scotland for trainees.
		<u>European Social Fund (ESF) Grant - 25k over recovered</u>	<u>Audit Services - 25k over recovered</u>	The over recovery of income relates to European Social Fund Management Fee and additional LEADER monies anticipated in the financial year.
		<u>Sales General - (36k) under recovered</u>	<u>Personnel Services - (36k) under recovered</u>	The under recovery relates to reduced income at the Coalyard and Cafés in the financial year and is offset by reduced expenditure.

Subjective Head	Variance	<u>Subjective line</u>	<u>Service / amount</u>	Explanation
Income (cont)		<u>Fees and Charges - Other Bodies - 21k over recovered</u>	<u>Communications and Strategy Services - 21k over recovered</u>	The over recovery is demanded and reflects increased income from the Leisure Trust in the financial year for print work completed to date.
		Other Income - (180k) under recovered	IT Services - (52k) under recovered	The under recovery relates to recharges to the Leisure Trust to date and is offset by an underspend in expenditure.
			Communications and Strategy Services - (94k) under recovered	The under recovery is due to less than anticipated external income for print work completed to date.
			<u>Personnel Services - (52k) under recovered</u>	The under recovery relates to a reduced requirement from the Training Fund in the financial year for Modern Apprentices and is offset by reductions in expenditure.

*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 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	25,898	(24)	over	52	under	70	under	17,510	17,368	142	under
APT & C OVERTIME	45	(54)	over	(66)	over	(79)	over	30	120	(90)	over
APT & C SUPERANNUATION	4,894	55	under	61	under	92	under	3,274	3,162	112	under
APT & C NIC	2,426	(4)	over	(10)	over	(2)	over	1,624	1,621	3	under
MANUAL BASIC	15	2	under	0		(1)	over	15	12	3	under
TRAVEL AND SUBSISTANCE	48	4	under	7	under	6	under	33	25	8	under
OTHER EMPLOYEE COSTS	32	3	under	0		2	under	24	23	1	under
PENSION INCREASES	810	37	under	(39)	over	(40)	over	540	587	(47)	over
ADDITIONAL PENSION COSTS	0	(10)	over	(10)	over	(17)	over	0	19	(19)	over
EMPLOYEE COSTS	34,168	9	under	(5)	over	31	under	23,050	22,937	113	under
PROPERTY COSTS											
RATES	81	(18)	over	(19)	over	(20)	over	81	101	(20)	over
SCOTTISH WATER - UNMETERED CHARGES	1	0		0		1	under	1	0	1	under
SCOTTISH WATER - METERED CHARGES	16	1	under	1	under	5	under	11	5	6	under
RENT	52	3	under	5	under	(1)	over	35	40	(5)	over
SERVICE CHARGE	1	5	under	1	under	1	under	1	0	1	under
PROPERTY INSURANCE	2	1	under	(1)	over	(1)	over	1	3	(2)	over
SECURITY COSTS	109	2	under	8	under	8	under	74	64	10	under
REPAIRS & MAINTENANCE - INTERNAL CONTRATOR	4	(1)	over	(1)	over	(2)	over	1	8	(7)	over
REPAIRS & MAINTENANCE - EXTERNAL CONTRATOR	2	(2)	over	(2)	over	(2)	over	1	5	(4)	over
ELECTRICITY - CONTRACT	288	3	under	(20)	over	(29)	over	186	225	(39)	over
GAS	12	0		5	under	5	under	9	3	6	under
FIXTURE & FITTINGS	1,785	0		0		0		1,058	1,058	0	
JANITOR SERVICE	0	(1)	over	(1)	over	(3)	over	0	3	(3)	over
CLEANING CONTRACT	0	1	under	0		0		0	0	0	
CLEANING - EXTERNAL CONTRACTOR	1	0		0		0		0	0	0	
CLEANING AND JANITORIAL SUPPLIES AND EQUIPMENT	13	0		0		0		2	2	0	
HEALTH & HYGIENE MATERIALS	0	0		1	under	0		0	0	0	
REFUSE UPLIFT	2	0		1	under	0		2	2	0	
OTHER PROPERTY COSTS	9	(6)	over	(8)	over	(16)	over	4	26	(22)	over
OFFICE ACCOM-FACILITIES MANAGEMENT	1	0		1	under	1	under	1	0	1	under
PROPERTY COSTS	2,379	(12)	over	(29)	over	(53)	over	1,468	1,545	(77)	over

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SUPPLIES AND SERVICES											
COMPUTER EQUIPMENT PURCHASE	2,148	31	under	(60)	over	(24)	over	1,570	1,687	(117)	over
COMPUTER EQUIPMENT MAINTENANCE	1,385	(6)	over	(3)	over	(4)	over	985	970	15	under
I.T. EQUIPMENT MAINT - CONTRACT	842	10	under	53	under	38	under	565	526	39	under
I.T. ELECTRONIC MESSAGING	124	7	under	15	under	6	under	61	57	4	under
EQUIPMENT, APPARATUS AND TOOLS	173	(18)	over	(4)	over	(8)	over	129	144	(15)	over
ADAPTATIONS FOR CLIENTS	0	(1)	over	(2)	over	(2)	over	0	2	(2)	over
SUPPLIES FOR CLIENTS	240	0		19	under	14	under	126	111	15	under
FURNITURE - OFFICE	3	0		1	under	(7)	over	2	12	(10)	over
FURNITURE - GENERAL	2	(10)	over	(10)	over	(10)	over	2	11	(9)	over
FURNISHINGS (INCL. CROCKERY & LINEN)	0	0		0		(1)	over	0	1	(1)	over
MATERIALS	269	2	under	(1)	over	(5)	over	184	196	(12)	over
AUDIO VISUAL	1	0		0		0		0	0	0	
PUBLICATIONS, JOURNALS, NEWSPAPERS ETC.	12	2	under	4	under	3	under	9	6	3	under
FOODSTUFFS - GENERAL	101	1	under	7	under	20	under	69	48	21	under
PROTECTIVE CLOTHING & UNIFORMS	13	3	under	4	under	5	under	9	4	5	under
OTHER SUPPLIES AND SERVICES	114	10	under	(4)	over	(15)	over	74	88	(14)	over
CATERING - OUTWITH CONTRACT	6	2	under	(2)	over	1	under	4	3	1	under
OUTSOURCED MAIL	151	6	under	7	under	(3)	over	89	82	7	under
DELIVERY CHARGE	15	0		0		0		0	0	0	
SUPPLIES AND SERVICES	5,599	39	under	24	under	8	under	3,878	3,948	(70)	over
TRANSPORT AND PLANT											
POOL CAR CHARGES - RENTAL	33	5	under	7	under	5	under	25	19	6	under
POOL CAR CHARGES - FUEL	8	1	under	1	under	1	under	5	3	2	under
POOL CAR CHARGES - ADDITIONAL COSTS	1	0		1	under	1	under	1	0	1	under
OTHER TRANSPORT COSTS	1	0		1	under	1	under	1	0	1	under
FLEET SERVICE CHARGES - VEHICLE MAINTENANCE	2	0		1	under	0		1	1	0	
FLEET SERVICE CHARGES - LEASING	9	0		4	under	4	under	6	1	5	under
FLEET SERVICE CHARGES - HIRED VEHICLES	3	0		2	under	2	under	2	0	2	under
FLEET SERVICE CHARGES - ROAD FUND LICENCES/MOT	1	0		0		0		0	0	0	
FLEET SERVICE CHARGES - FUEL	4	0		3	under	2	under	4	2	2	under
FLEET SERVICE CHARGES - DRIVERS	27	0		1	under	1	under	19	18	1	under
HIRE OF EXTERNAL VEHICLES	25	0		13	under	15	under	17	0	17	under
TRANSPORT AND PLANT	114	6	under	34	under	32	under	81	44	37	under

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ADMINISTRATION											
PRINTING AND STATIONERY	171	15	under	25	under	(14)	over	86	95	(9)	over
BULK PRINTING	5	7	under	8	under	2	under	3	0	3	under
TELEPHONES	1,386	(1)	over	(32)	over	14	under	871	874	(3)	over
MOBILE PHONES	239	(2)	over	2	under	0		165	157	8	under
ADVERTISING - RECRUITMENT	28	(2)	over	(18)	over	(18)	over	27	45	(18)	over
ADVERTISING - OF COUNCIL SERVICE AVAILABILITY	0	(1)	over	(1)	over	(1)	over	0	1	(1)	over
ADVERTISING - OTHER	14	(16)	over	(7)	over	(4)	over	8	11	(3)	over
POSTAGES/COURIERS	772	23	under	24	under	9	under	415	375	40	under
SMS MESSAGING	0	0		0		2	under	0	0	0	
MEMBERSHIP FEES/SUBSCRIPTIONS	295	12	under	(2)	over	18	under	285	262	23	under
INSURANCE	139	0		(2)	over	(1)	over	139	140	(1)	over
MEDICAL COSTS	75	(18)	over	(17)	over	(15)	over	55	75	(20)	over
LEGAL EXPENSES	298	(1)	over	2	under	4	under	158	157	1	under
HOSPITALITY / CIVIC RECOGNITION	64	8	under	11	under	6	under	42	40	2	under
GIRO BANK AGENCY FEES	2	1	under	1	under	1	under	1	0	1	under
PAYPOINT AGENCY FEES	170	16	under	22	under	27	under	120	89	31	under
INTERNET AGENCY FEES	1	1	under	1	under	1	under	1	0	1	under
SECURITY UPLIFT FEES	6	0		0		0		4	4	0	
OTHER ADMIN COSTS	1,020	(2)	over	1	under	(4)	over	766	714	52	under
MEMBERS ALLOWANCES	1,533	(24)	over	(3)	over	(7)	over	1,026	1,029	(3)	over
CONFERENCES - MEMBERS (incl associated costs)	16	1	under	2	under	3	under	11	7	4	under
CONFERENCES - OFFICIALS (incl associated costs)	14	3	under	4	under	2	under	9	8	1	under
TRAINING	1,449	(12)	over	(9)	over	39	under	695	645	50	under
VOLUNTEERS' EXPENSES	0	(9)	over	0		0		0	0	0	
ADMINISTRATION	7,697	(1)	over	12	under	64	under	4,887	4,728	159	under
PAYMENT TO OTHER BODIES											
GRANTS TO VOLUNTARY ORGANISATIONS	702	22	under	17	under	12	under	665	652	13	under
PAYMENTS TO VOLUNTARY ORGANISATIONS	62	0		0		0		41	41	0	
PAYMENTS TO OTHER BODIES	352	4	under	24	under	10	under	256	245	11	under
EXTERNAL AUDIT FEES	529	13	under	20	under	20	under	360	335	25	under
PRIVATE INDIVIDUALS - GENERAL	37	0		3	under	0		21	8	13	under
PAYMENT TO OTHER BODIES	1,682	39	under	64	under	42	under	1,343	1,281	62	under
PAYMENT TO CONTRACTORS											
PAYMENT TO PRIVATE CONTRACTOR	40	0		0		0		14	14	0	
PAYMENT TO EXTERNAL CONSULTANTS / PROFESSIONAL SERVICES	205	(21)	over	(17)	over	(13)	over	191	212	(21)	over
PAYMENT TO CONTRACTORS	245	(21)	over	(17)	over	(13)	over	205	226	(21)	over

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	REVISED ANNUAL BUDGET SLC 17/18 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
TRANSFER PAYMENTS											
RENT ALLOWANCE	36,172	0		0		0		27,320	27,320	0	
RENT REBATES	48,862	0		0		0		33,401	33,401	0	
TRANSFER PAYMENTS	85,034	0		0		0		60,721	60,721	0	
FINANCING CHARGES											
LEASING CHARGES - OPERATIONAL	127	13	under	18	under	30	under	91	58	33	under
CAR LEASING PAYMENTS	7	0		7	under	7	under	7	0	7	under
I.T. EQUIPMENT LEASING-CONTRACT	598	1	under	25	under	26	under	473	477	(4)	over
FINANCING CHARGES	732	14	under	50	under	63	under	571	535	36	under
TOTAL EXPENDITURE	137,650	73	under	133	under	174	under	96,204	95,965	239	under

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Expenditure / Income Variance Trends 2017/2018

	REVISED ANNUAL BUDGET SLC 17/18 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
INCOME											
STATUTORY ADDITIONS - COST OF COLLECTION	(740)	0		0		0		0	0	0	
RENT REBATES SUBSIDY	(43,935)	0		0		(55)	under rec	(29,267)	(29,191)	(76)	under rec
RENT ALLOWANCE SUBSIDY	(35,659)	0		0		(28)	under rec	(23,753)	(23,711)	(42)	under rec
DWP SUBSIDY	(1,383)	0		0		0		(928)	(1,017)	89	over rec
CONTRIBUTIONS FROM OTHER LOCAL AUTHORITIES	(10)	0		1	over rec	(1)	under rec	(8)	(9)	1	over rec
CONTRIBUTIONS FROM DEVELOPMENT AGENCIES	(150)	(23)	under rec	(17)	under rec	(17)	under rec	(113)	(82)	(31)	under rec
CONTRIBUTIONS FROM OTHER BODIES	(41)	0		0		62	over rec	(41)	(41)	0	
ESF GRANT	(41)	0		10	over rec	20	over rec	0	(25)	25	over rec
SALES - GENERAL	(130)	0		(8)	under rec	(20)	under rec	(90)	(54)	(36)	under rec
SALES - OTHER BODIES	(719)	0		(1)	under rec	2	over rec	(580)	(582)	2	over rec
SALES - DEPARTMENTS OF THE AUTHORITY	(32)	0		2	over rec	15	over rec	(14)	(18)	4	over rec
FEES AND CHARGES - GENERAL	(3,891)	30	over rec	14	over rec	47	over rec	(1,802)	(1,821)	19	over rec
CHARGES TO HEALTH BOARDS	(38)	0		0		0		0	0	0	
FEES AND CHARGES - OTHER BODIES	(175)	4	over rec	2	over rec	6	over rec	(94)	(115)	21	over rec
FEES AND CHARGES - DEPARTMENTS OF THE AUTHORITY	(2,332)	(27)	under rec	(24)	under rec	17	over rec	(1,166)	(1,171)	5	over rec
RENTAL INCOME	0	0		1	over rec	1	over rec	0	(1)	1	over rec
HOME LOANS REPAYMENTS	(45)	0		0		0		0	0	0	
BIRTH REGISTRATION	(38)	0		1	over rec	1	over rec	(26)	(26)	0	
DEATH REGISTRATION	(76)	(8)	under rec	(8)	under rec	(8)	under rec	(52)	(44)	(8)	under rec
MARRIAGE STATUTORY FEES	(110)	(6)	under rec	5	over rec	0		(76)	(70)	(6)	under rec
EXTRACT ISSUE	(107)	(4)	under rec	(5)	under rec	(7)	under rec	(74)	(65)	(9)	under rec
MARRIAGES	(82)	(4)	under rec	(9)	under rec	(11)	under rec	(57)	(43)	(14)	under rec
CITIZENSHIP CEREMONIES	(8)	(1)	under rec	0		1	over rec	(6)	(6)	0	
CIVIL PARTNERSHIPS	(1)	0		(1)	under rec	(1)	under rec	(1)	0	(1)	under rec
NATIONAL CHECKING SERVICE	(65)	(8)	under rec	(6)	under rec	(5)	under rec	(45)	(42)	(3)	under rec
SETTLEMENT CHECKING SERVICE	0	(1)	under rec	(1)	under rec	0		0	0	0	
OTHER INCOME	(7,210)	(25)	under rec	(89)	under rec	(193)	under rec	(3,805)	(3,625)	(180)	under rec
REALLOCATION OF CENTRAL SUPPORT COSTS	(6,618)	0		0		0		0	0	0	
REALLOCATION OF SUPPORT COSTS	(102)	0		0		0		0	0	0	
INCOME	(103,738)	(73)	under rec	(133)	under rec	(174)	under rec	(61,998)	(61,759)	(239)	under rec
NET EXPENDITURE	33,912	0		0		0		34,206	34,206	0	