

South Lanarkshire Council
Revenue Budget Monitoring Statement
Period Ended 22 June 2018 (No.4)
Finance and Corporate Resources

Service Departments :-	Annual Budget £m	Forecast for Year £m	Annual Forecast Over / Under £m	Budget Proportion to 22/06/18 £m	Actual to Period 4 to 22/06/18 £m	Variance to 22/06/18 £m
Finance Services	14.990	14.990	0.000	4.428	4.347	0.081 under
Audit and Compliance Services	0.347	0.347	0.000	0.124	0.131	(0.007) over
Information Technology Services	4.198	4.198	0.000	2.114	2.114	0.000
Communications and Strategy Services	0.953	0.953	0.000	0.332	0.377	(0.045) over
Administration and Licensing Services	4.393	4.393	0.000	1.619	1.648	(0.029) over
Personnel Services	8.002	8.002	0.000	1.706	1.706	0.000
Total Finance and Corporate Resources	32.883	32.883	0.000	10.323	10.323	0.000

Finance and Corporate Resources Variance Analysis 2018/19 (Period 4)

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Employee Costs	(46k) over	APT&C Basic / Superannuation / NI - (18k) over Pension Increases - (23k) over	Personnel - (27k) over Administration, Legal and Licensing Services - (26k) over Finance Services - 22k under IT Services - 25k under Finance Services - (7k) over IT Services - (7k) over Personnel Services - (8k) over	The overspend is due to lower than anticipated staff turnover across the Services. The underspend is due to vacancies which are being considered in line with Service requirements. The overspend reflects the ongoing cost of early retirals and is being managed within the overall budget.
Supplies and Services	(27k) over	Computer Equipment Purchase - (25k) over	Communications and Strategy - (13k) over	The overspend reflects unbudgeted server costs in relation to the Multi Function Devices within Secondary Schools.
Administration Costs	24k under	Legal Expenses - 14k under	Finance Services - 16k under	The underspend relates to debt collection fees in relation to the collection of Council Tax, and reflects a reduction in demand to date.

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Payment to Other Bodies	23k under	Payments to Other Bodies - 16k under	Personnel - 16k under	The underspend reflects the timing of expenditure on employability programmes.
Transfer Payments	234k under	Rent Allowance - 162k under	Finance Services - 162k under	This underspend is related to the demand for Housing Benefit and is partially offset by an under recovery of income.
		Rent Rebates - 72k under	Finance Services - 72k under	This underspend is related to the demand for Housing Benefit and is offset by an under recovery of income.
Income	(212k) under recovered	Rent Rebate Subsidy - (87k) under recovered	Finance Services - (87k) under recovered	This under recovery reflects the demand for Housing Benefit and is offset by an underspend on transfer payments above.
		Rent Allowance Subsidy - (149k) under recovered	Finance Services - (149k) under recovered	This under recovery reflects the demand for Housing Benefit and is offset by an underspend on transfer payments above.

Finance & Corporate Resources - Summary

Expenditure / Income Variance Trends 2018/2019

	REVISED ANNUAL BUDGET SLC 18/19 2	PERIOD 3 VARIANCE AMOUNT	Over/ Under	PERIOD 4 ESTIMATE TO DATE	PERIOD 4 ACTUAL TO DATE	PERIOD 4 VARIANCE AMOUNT	Over/ Under
EMPLOYEE COSTS							
APT & C BASIC	25,020	(49)	over	5,160	5,190	(30)	over
APT & C OVERTIME	45	(2)	over	9	15	(6)	over
APT & C SUPERANNUATION	4,685	7	under	959	943	16	under
APT & C NIC	2,305	0		471	475	(4)	over
MANUAL BASIC	15	0		3	2	1	under
TRAVEL AND SUBSISTANCE	48	1	under	9	7	2	under
OTHER EMPLOYEE COSTS	111	0		4	6	(2)	over
PENSION INCREASES	809	(20)	over	198	221	(23)	over
EMPLOYEE COSTS	33,038	(63)	over	6,813	6,859	(46)	over
PROPERTY COSTS							
RATES	101	0		0	0	0	
SCOTTISH WATER - UNMETERED CHARGES	1	0		0	0	0	
SCOTTISH WATER - METERED CHARGES	16	3	under	3	2	1	under
RENT	75	1	under	9	9	0	
SERVICE CHARGE	4	1	under	1	0	1	under
PROPERTY INSURANCE	2	0		0	0	0	
SECURITY COSTS	109	0		16	16	0	
REPAIRS & MAINTENANCE - INTERNAL CONTRATOR	4	0		0	1	(1)	over
REPAIRS & MAINTENANCE - EXTERNAL CONTRATOR	2	(1)	over	0	1	(1)	over
ELECTRICITY - CONTRACT	297	(4)	over	24	28	(4)	over
GAS	12	(1)	over	1	2	(1)	over
FIXTURE & FITTINGS	1,979	0		215	215	0	
JANITOR SERVICE	0	(1)	over	0	1	(1)	over
CLEANING - EXTERNAL CONTRACTOR	1	0		0	0	0	
CLEANING AND JANITORIAL SUPPLIES AND EQUIPMENT	1	0		0	0	0	
REFUSE UPLIFT	2	0		0	0	0	
OTHER PROPERTY COSTS	16	0		0	0	0	
OFFICE ACCOM-FACILITIES MANAGEMENT	1	0		0	0	0	
PROPERTY COSTS	2,623	(2)	over	269	275	(6)	over

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SUPPLIES AND SERVICES							
COMPUTER EQUIPMENT PURCHASE	2,113	(11)	over	1,242	1,267	(25)	over
COMPUTER EQUIPMENT MAINTENANCE	1,365	17	under	353	348	5	under
I.T. EQUIPMENT MAINT - CONTRACT	736	(10)	over	220	220	0	
I.T. ELECTRONIC MESSAGING	125	0		31	31	0	
EQUIPMENT, APPARATUS AND TOOLS	195	1	under	57	58	(1)	over
SUPPLIES FOR CLIENTS	104	10	under	34	42	(8)	over
FURNITURE - OFFICE	2	0		0	2	(2)	over
FURNITURE - GENERAL	2	0		0	0	0	
MATERIALS	250	(1)	over	78	78	0	
MATERIALS, APPARATUS AND EQUIPMENT	0	(1)	over	0	1	(1)	over
AUDIO VISUAL	0	0		0	3	(3)	over
PUBLICATIONS, JOURNALS, NEWSPAPERS ETC.	8	0		1	1	0	
FOODSTUFFS - GENERAL	101	(1)	over	15	13	2	under
PROTECTIVE CLOTHING & UNIFORMS	9	0		3	2	1	under
OTHER SUPPLIES AND SERVICES	154	(2)	over	25	21	4	under
CATERING - OUTWITH CONTRACT	6	1	under	1	1	0	
OUTSOURCED MAIL	131	2	under	29	28	1	under
SUPPLIES AND SERVICES	5,301	5	under	2,089	2,116	(27)	over
TRANSPORT AND PLANT							
PURCHASE OF PLANT	11	0		0	0	0	
POOL CAR CHARGES - RENTAL	31	3	under	7	2	5	under
POOL CAR CHARGES - FUEL	6	0		0	0	0	
OTHER TRANSPORT COSTS	1	0		0	0	0	
FLEET SERVICE CHARGES - VEHICLE MAINTENANCE	2	0		0	0	0	
FLEET SERVICE CHARGES - LEASING	9	0		0	0	0	
FLEET SERVICE CHARGES - ROAD FUND LICENCES/MOT	1	0		0	0	0	
FLEET SERVICE CHARGES - FUEL	5	1	under	1	0	1	under
FLEET SERVICE CHARGES - DRIVERS	36	0		0	0	0	
TRANSPORT AND PLANT	102	4	under	8	2	6	under

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ADMINISTRATION							
PRINTING AND STATIONERY	580	5	under	28	22	6	under
BULK PRINTING	1	0		0	0	0	
TELEPHONES	1,350	9	under	256	245	11	under
MOBILE PHONES	334	3	under	32	29	3	under
ADVERTISING - RECRUITMENT	27	(2)	over	27	29	(2)	over
ADVERTISING - OTHER	266	(13)	over	60	73	(13)	over
POSTAGES/COURIERS	605	3	under	113	118	(5)	over
SMS MESSAGING	0	(1)	over	0	1	(1)	over
MEMBERSHIP FEES/SUBSCRIPTIONS	243	(3)	over	188	196	(8)	over
INSURANCE	139	0		0	0	0	
MEDICAL COSTS	75	1	under	35	35	0	
LEGAL EXPENSES	358	12	under	53	39	14	under
HOSPITALITY / CIVIC RECOGNITION	31	(3)	over	11	2	9	under
GIRO BANK AGENCY FEES	2	0		0	0	0	
PAYPOINT AGENCY FEES	120	4	under	33	25	8	under
INTERNET AGENCY FEES	1	0		0	0	0	
SECURITY UPLIFT FEES	6	0		0	0	0	
OTHER ADMIN COSTS	266	1	under	71	71	0	
MEMBERS ALLOWANCES	1,581	1	under	328	329	(1)	over
CONFERENCES - MEMBERS (incl associated costs)	16	2	under	4	1	3	under
CONFERENCES - OFFICIALS (incl associated costs)	14	0		2	1	1	under
TRAINING	1,423	6	under	299	297	2	under
VOLUNTEERS' EXPENSES	0	0		0	3	(3)	over
ADMINISTRATION	7,438	25	under	1,540	1,516	24	under
PAYMENT TO OTHER BODIES							
GRANTS TO VOLUNTARY ORGANISATIONS	722	1	under	453	453	0	
PAYMENTS TO VOLUNTARY ORGANISATIONS	62	5	under	5	0	5	under
PAYMENTS TO OTHER BODIES	2,354	53	under	160	144	16	under
EXTERNAL AUDIT FEES	495	0		164	164	0	
PRIVATE INDIVIDUALS - GENERAL	36	1	under	3	1	2	under
PAYMENT TO OTHER BODIES	3,669	60	under	785	762	23	under
PAYMENT TO CONTRACTORS							
PAYMENT TO PRIVATE CONTRACTOR	30	0		30	28	2	under
PAYMENT TO EXTERNAL CONSULTANTS / PROFESSIONAL SERVICES	200	0		16	21	(5)	over
PAYMENT TO CONTRACTORS	230	0		46	49	(3)	over

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TRANSFER PAYMENTS							
RENT ALLOWANCE	38,353	0		8,336	8,174	162	under
RENT REBATES	51,064	0		11,730	11,658	72	under
TRANSFER PAYMENTS	89,417	0		20,066	19,832	234	
FINANCING CHARGES							
LEASING CHARGES - OPERATIONAL	110	2	under	18	13	5	under
CAR LEASING PAYMENTS	7	2	under	2	0	2	under
I.T. EQUIPMENT LEASING-CONTRACT	965	3	under	404	404	0	
FINANCING CHARGES	1,082	7	under	424	417	7	under
TOTAL EXPENDITURE	142,900	36	under	32,040	31,828	212	under
INCOME							
STATUTORY ADDITIONS - COST OF COLLECTIO	(740)	0		0	0	0	
RENT REBATES SUBSIDY	(46,342)	(23)	under rec	(10,325)	(10,238)	(87)	under rec
RENT ALLOWANCE SUBSIDY	(37,840)	6	over rec	(8,298)	(8,149)	(149)	under rec
DWP SUBSIDY	(1,268)	0		(322)	(345)	23	over rec
CONTRIBUTIONS FROM DEVELOPMENT AGENCIES	(292)	(5)	under rec	(33)	(33)	0	
CONTRIBUTIONS FROM OTHER BODIES	(42)	0		(42)	(50)	8	over rec
ESF GRANT	(648)	3	over rec	0	0	0	
SALES - GENERAL	(130)	(2)	under rec	(20)	(15)	(5)	under rec
SALES - DEPARTMENTS OF THE AUTHORITY	(32)	(3)	under rec	(7)	(8)	1	over rec
FEES AND CHARGES - GENERAL	(3,786)	0		(457)	(459)	2	over rec
CHARGES TO HEALTH BOARDS	(38)	0		0	0	0	
FEES AND CHARGES - OTHER BODIES	(210)	5	over rec	(31)	(44)	13	over rec
FEES AND CHARGES - DEPARTMENTS OF THE AUTHORITY	(3,042)	(11)	under rec	(431)	(414)	(17)	under rec
BIRTH REGISTRATION	(38)	(1)	under rec	(9)	(7)	(2)	under rec
DEATH REGISTRATION	(78)	(2)	under rec	(18)	(14)	(4)	under rec
MARRIAGE STATUTORY FEES	(113)	2	over rec	(26)	(28)	2	over rec
EXTRACT ISSUE	(107)	0		(25)	(24)	(1)	under rec
MARRIAGES	(90)	(4)	under rec	(21)	(16)	(5)	under rec
CITIZENSHIP CEREMONIES	(10)	2	over rec	(2)	(5)	3	over rec
CIVIL PARTNERSHIPS	(1)	0		0	0	0	
NATIONAL CHECKING SERVICE	(65)	1	over rec	(15)	(17)	2	over rec
OTHER INCOME	(8,322)	(4)	under rec	(1,635)	(1,639)	4	over rec
REALLOCATION OF CENTRAL SUPPORT COSTS	(6,617)	0		0	0	0	
REALLOCATION OF SUPPORT COSTS	(166)	0		0	0	0	
INCOME	(110,017)	(36)	under rec	(21,717)	(21,505)	(212)	under rec
NET EXPENDITURE	32,883	0		10,323	10,323	0	