

South Lanarkshire Council

Revenue Budget Monitoring Statement

Period Ended 18 August 2017 (No.6)

Finance and Corporate Resources

Service Departments :-	Annual Budget	Forecast for Year	Annual Forecast Over / Under	Budget Proportion to 18/08/17	Actual to Period 6 to 18/08/17	Variance to 18/08/17
	£m	£m	£m	£m	£m	£m
Finance Services	15.991	15.991	0.000	6.352	6.187	0.165 under
Audit and Compliance Services	0.323	0.323	0.000	0.216	0.258	(0.042) over
Information Technology Services	3.933	3.933	0.000	2.925	2.925	0.000
Communications and Strategy Services	0.879	0.879	0.000	0.475	0.525	(0.050) over
Administration and Licensing Services	5.162	5.162	0.000	2.581	2.637	(0.056) over
Personnel Services	6.574	6.574	0.000	2.627	2.644	(0.017) over
Total Finance and Corporate Resources	32.862	32.862	0.000	15.176	15.176	0.000

Finance and Corporate Resources Variance Analysis 2017/18 (Period 6)

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Employee Costs	(120k) over	APT&C Basic / Superannuation / NI - (45k) over Overtime - (45k) over	Audit and Compliance Services - (47k) over Communications and Strategy Services - (29k) over Personnel - (47k) over Administration, Legal and Licensing Services - (79k) over Finance Services - 141k under IT Services - 16k under Finance Services - (38k) 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 is due to overtime within Benefits and Revenues to cover vacancies and is offset by the underspend above.
Supplies and Services	169k under	Computer Equipment Purchase - 37k under	<u>Finance Services - 19k under</u>	The underspend is due to less than anticipated IT system costs within Benefits and Revenues.

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Supplies and Services (cont)		Computer Equipment Purchase (cont)	IT Services - 17k under	Expenditure is lower than anticipated to date and is offset by an under recovery of income.
		Supplies for Clients - 50k under	Communications and Strategy Services - 50k under	The underspend is due to less than anticipated commercial work to date and is offset by an under recovery of income.
		Materials - 42k under	Communications and Strategy Services - 51k under	The underspend is due to less than anticipated photocopier paper required across the Council and is offset by an under recovery of income.
Administration Costs	112k under	Legal Expenses - 34k under	Finance Services - 42k under	The underspend reflects less than anticipated expenditure to date on debt collection fees in relation to the collection of Council Tax.
		<u>Members Allowances - 25k under</u>	<u>Administration, Legal and Licensing Services - 25k under</u>	The underspend reflects the reduced number of elected Members (from 67 to 64).
		Training - 19k under	Personnel Services - 20k under	The underspend is due to less spend than anticipated on employee training to date.

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Income	(182k) under recovered	Fees and Charges - Departments of the Authority - (91k) under recovered Other Income - (114k) under recovered	Communications and Strategy Services - (80k) under recovered <u>Finance Services - (40k) under recovered</u> IT Services - (18k) under recovered <u>Communications and Strategy Services - (64k) under recovered</u>	The under recovery is due to less than anticipated income for commercial work and photocopier paper to date and is offset by underspends in expenditure. The under recovery is due to less than anticipated income from third parties to date. The under recovery relates to recharges to other Resources and is offset by an underspend in expenditure. The under recovery is due to less than anticipated income from external bodies for print room work undertaken 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 3 VARIANCE AMOUNT	Over/ Under	PERIOD 4 VARIANCE AMOUNT	Over/ Under	PERIOD 5 VARIANCE AMOUNT	Over/ Under	PERIOD 6 ESTIMATE TO DATE	PERIOD 6 ACTUAL TO DATE	PERIOD 6 VARIANCE AMOUNT	Over/ Under
EMPLOYEE COSTS											
APT & C BASIC	25,879	(1)	over	(74)	over	(65)	over	9,349	9,446	(97)	over
APT & C OVERTIME	45	(7)	over	(15)	over	(25)	over	17	62	(45)	over
APT & C SUPERANNUATION	4,887	1	under	27	under	18	under	1,764	1,710	54	under
APT & C NIC	2,419	(10)	over	(2)	over	(13)	over	871	873	(2)	over
MANUAL BASIC	15	1	under	1	under	2	under	5	3	2	under
TRAVEL AND SUBSISTANCE	48	1	under	3	under	6	under	17	10	7	under
OTHER EMPLOYEE COSTS	25	0		0		(1)	over	18	15	3	under
PENSION INCREASES	810	(12)	over	(16)	over	(17)	over	324	356	(32)	over
ADDITIONAL PENSION COSTS	0	(6)	over	(10)	over	(10)	over	0	10	(10)	over
EMPLOYEE COSTS	34,128	(33)	over	(86)	over	(105)	over	12,365	12,485	(120)	over
PROPERTY COSTS											
RATES	88	0		0		0		0	0	0	
SCOTTISH WATER - UNMETERED CHARGES	1	0		0		0		0	0	0	
SCOTTISH WATER - METERED CHARGES	15	0		1	under	1	under	3	2	1	under
RENT	52	(1)	over	1	under	(5)	over	12	11	1	under
SERVICE CHARGE	10	0		0		5		5	0	5	under
PROPERTY INSURANCE	2	0		0		1		1	0	1	under
SECURITY COSTS	112	2	under	3	under	6	under	37	32	5	under
REPAIRS & MAINTENANCE - INTERNAL CONTRATOR	4	6	under	6	under	6	under	0	(6)	6	under
REPAIRS & MAINTENANCE - EXTERNAL CONTRATOR	2	(2)	over	(3)	over	(2)	over	0	1	(1)	over
ELECTRICITY - CONTRACT	288	1	under	0		3	under	23	29	(6)	over
GAS	12	(1)	over	0		0		1	1	0	
FIXTURE & FITTINGS	1,785	0		0		0		543	543	0	
JANITOR SERVICE	5	0		0		0		0	0	0	
CLEANING CONTRACT	54	0		0		1	under	0	0	0	
CLEANING - EXTERNAL CONTRACTOR	1	0		0		0		0	0	0	
CLEANING AND JANITORIAL SUPPLIES AND EQUIPMENT	14	0		0		(1)	over	1	1	0	
REFUSE UPLIFT	2	0		0		(1)	over	0	1	(1)	over
OTHER PROPERTY COSTS	7	0		0		(14)	over	0	10	(10)	over
OFFICE ACCOM-FACILITIES MANAGEMENT	1	0		0		0		0	0	0	
PROPERTY COSTS	2,455	5	under	8	under	0		626	625	1	under

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Expenditure / Income Variance Trends 2017/2018											
SUPPLIES AND SERVICES											
COMPUTER EQUIPMENT PURCHASE	2,314	(7)	over	(22)	over	23	under	1,333	1,296	37	under
COMPUTER EQUIPMENT MAINTENANCE	907	(1)	over	19	under	1	under	429	433	(4)	over
I.T. EQUIPMENT MAINT - CONTRACT	916	(3)	over	4	under	6	under	294	269	25	under
I.T. ELECTRONIC MESSAGING	430	0		6	under	13	under	122	105	17	under
EQUIPMENT, APPARATUS AND TOOLS	173	(2)	over	(10)	over	(19)	over	69	83	(14)	over
ADAPTATIONS FOR CLIENTS	0	0		0		(1)	over	0	1	(1)	over
SUPPLIES FOR CLIENTS	350	7	under	22	under	36	under	117	67	50	under
FURNITURE - OFFICE	3	(1)	over	(2)	over	(2)	over	0	2	(2)	over
FURNITURE - GENERAL	2	0		(9)	over	(8)	over	1	11	(10)	over
FURNISHINGS (INCL. CROCKERY & LINEN)	0	0		0		0		0	0	0	
MATERIALS	369	25	under	14	under	26	under	139	97	42	under
AUDIO VISUAL	1	0		0		0		0	0	0	
PUBLICATIONS, JOURNALS, NEWSPAPERS ETC.	12	2	under	2	under	1	under	3	3	0	
FOODSTUFFS - GENERAL	101	0		3	under	0		26	28	(2)	over
PROTECTIVE CLOTHING & UNIFORMS	13	2	under	2	under	3	under	4	1	3	under
OTHER SUPPLIES AND SERVICES	153	2	under	4	under	7	under	50	36	14	under
CATERING - CONTRACT	6	1	under	0		0		0	0	0	
CATERING - OUTWITH CONTRACT	52	2	under	3	under	1	under	3	2	1	under
OUTSOURCED MAIL	146	0		(1)	over	1	under	55	42	13	under
DELIVERY CHARGE	15	0		0		0		0	0	0	
SUPPLIES AND SERVICES	5,963	27	under	35	under	88	under	2,645	2,476	169	under
TRANSPORT AND PLANT											
POOL CAR CHARGES - RENTAL	34	1	under	2	under	4	under	11	9	2	under
POOL CAR CHARGES - FUEL	8	0		1	under	1	under	3	1	2	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	0		(1)	over	1	under	1	1	0	
FLEET SERVICE CHARGES - HIRED VEHICLES	3	0		1	under	1	under	0	0	0	
FLEET SERVICE CHARGES - ROAD FUND LICENCES/MOT	1	0		0		0		0	0	0	
FLEET SERVICE CHARGES - FUEL	5	0		1	under	2	under	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	
TRANSPORT AND PLANT	116	1	under	4	under	9	under	15	11	4	under

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ADMINISTRATION											
PRINTING AND STATIONERY	210	11	under	15	under	17	under	60	52	8	under
BULK PRINTING	17	2	under	(2)	over	(1)	over	6	0	6	under
TELEPHONES	1,318	6	under	12	under	(3)	over	462	460	2	under
MOBILE PHONES	239	1	under	(8)	over	(5)	over	138	141	(3)	over
ADVERTISING - RECRUITMENT	28	(4)	over	0		0		27	27	0	
ADVERTISING - OTHER	11	1	under	0		0		4	4	0	
POSTAGES/COURIERS	763	(5)	over	(13)	over	(12)	over	236	231	5	under
MEMBERSHIP FEES/SUBSCRIPTIONS	268	0		(4)	over	(4)	over	202	197	5	under
INSURANCE	139	0		0		0		0	0	0	
MEDICAL COSTS	60	1	under	0		(2)	over	31	40	(9)	over
LEGAL EXPENSES	398	(3)	over	3	under	19	under	117	83	34	under
HOSPITALITY / CIVIC RECOGNITION	64	3	under	3	under	2	under	18	14	4	under
GIRO BANK AGENCY FEES	2	0		0		0		2	0	2	under
PAYPOINT AGENCY FEES	170	(1)	over	11	under	20	under	68	56	12	under
INTERNET AGENCY FEES	1	0		0		0		1	0	1	under
SECURITY UPLIFT FEES	6	(2)	over	0		1	under	2	3	(1)	over
OTHER ADMIN COSTS	455	(4)	over	(5)	over	(1)	over	108	110	(2)	over
MEMBERS ALLOWANCES	1,577	4	under	25	under	17	under	570	545	25	under
CONFERENCES - MEMBERS (incl associated costs)	16	2	under	0		0		6	5	1	under
CONFERENCES - OFFICIALS (incl associated costs)	14	1	under	1	under	1	under	4	1	3	under
TRAINING	1,276	9	under	13	under	21	under	369	350	19	under
VOLUNTEERS' EXPENSES	0	(4)	over	0		0		0	0	0	
ADMINISTRATION	7,032	18	under	51	under	70	under	2,431	2,319	112	under
PAYMENT TO OTHER BODIES											
GRANTS TO VOLUNTARY ORGANISATIONS	702	6	under	6	under	8	under	628	612	16	under
PAYMENTS TO VOLUNTARY ORGANISATIONS	62	0		0		1	under	21	21	0	
PAYMENTS TO OTHER BODIES	2,396	4	under	4	under	2	under	139	135	4	under
EXTERNAL AUDIT FEES	529	0		12	under	12	under	182	170	12	under
PRIVATE INDIVIDUALS - GENERAL	37	0		0		0		5	5	0	
PAYMENT TO OTHER BODIES	3,726	10	under	22	under	23	under	975	943	32	under
PAYMENT TO CONTRACTORS											
PAYMENT TO PRIVATE CONTRACTOR	40	0		0		0		12	12	0	
PAYMENT TO EXTERNAL CONSULTANTS / PROFESSIONAL SERVICES	205	(5)	over	(5)	over	(18)	over	11	31	(20)	over
PAYMENT TO CONTRACTORS	245	(5)	over	(5)	over	(18)	over	23	43	(20)	over

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TRANSFER PAYMENTS											
RENT ALLOWANCE	43,013	0		0		0		15,265	15,265	0	
RENT REBATES	54,062	0		0		0		20,683	20,683	0	
TRANSFER PAYMENTS	97,075	0		0		0		35,948	35,948	0	
FINANCING CHARGES											
LEASING CHARGES - OPERATIONAL	127	10	under	3	under	3	under	24	12	12	under
CAR LEASING PAYMENTS	7	0		0		0		0	0	0	
I.T. EQUIPMENT LEASING-CONTRACT	648	(2)	over	(7)	over	(2)	over	220	228	(8)	over
FINANCING CHARGES	782	8	under	(4)	over	1	under	244	240	4	under
TOTAL EXPENDITURE	151,522	31	under	25	under	68	under	55,272	55,090	182	under
INCOME											
STATUTORY ADDITIONS - COST OF COLLECTIO	(740)	0		0		0		0	0	0	
RENT REBATES SUBSIDY	(49,500)	0		0		0		(20,443)	(20,443)	0	
RENT ALLOWANCE SUBSIDY	(42,500)	0		0		0		(15,179)	(15,179)	0	
DWP SUBSIDY	(1,383)	0		0		0		(519)	(519)	0	
CONTRIBUTIONS FROM OTHER LOCAL AUTHORITIES	(10)	0		0		0		(3)	(3)	0	
CONTRIBUTIONS FROM DEVELOPMENT AGENCIES	(150)	(6)	under rec	(7)	under rec	(11)	under rec	(50)	(40)	(10)	under rec
CONTRIBUTIONS FROM OTHER BODIES	(41)	16	over rec	0		0		(41)	(72)	31	over rec
ESF GRANT	(41)	1	over rec	1	over rec	10	over rec	0	(9)	9	over rec
SALES - GENERAL	(130)	0		(7)	under rec	0		(23)	(23)	0	
SALES - OTHER BODIES	(719)	0		0		0		(582)	(582)	0	
SALES - DEPARTMENTS OF THE AUTHORITY	(150)	0		(1)	under rec	(4)	under rec	(5)	(6)	1	over rec
FEES AND CHARGES - GENERAL	(3,805)	(13)	under rec	9	over rec	35	over rec	(824)	(836)	12	over rec
CHARGES TO HEALTH BOARDS	(38)	0		0		0		0	0	0	
FEES AND CHARGES - OTHER BODIES	(190)	(5)	under rec	2	over rec	(1)	under rec	(48)	(55)	7	over rec
FEES AND CHARGES - DEPARTMENTS OF THE AUTHORITY	(4,481)	(4)	under rec	(14)	under rec	(58)	under rec	(809)	(718)	(91)	under rec
HOME LOANS REPAYMENTS	(45)	0		0		0		0	0	0	
BIRTH REGISTRATION	(38)	(1)	under rec	(1)	under rec	(2)	under rec	(15)	(13)	(2)	under rec
DEATH REGISTRATION	(76)	(2)	under rec	(2)	under rec	(4)	under rec	(29)	(23)	(6)	under rec
MARRIAGE STATUTORY FEES	(110)	3	over rec	6	over rec	8	over rec	(57)	(53)	(4)	under rec
EXTRACT ISSUE	(107)	0		(2)	under rec	(3)	under rec	(41)	(38)	(3)	under rec
MARRIAGES	(82)	(1)	under rec	(2)	under rec	(7)	under rec	(27)	(23)	(4)	under rec
CITIZENSHIP CEREMONIES	(8)	0		0		0		(3)	(3)	0	
CIVIL PARTNERSHIPS	(1)	0		0		0		0	0	0	
NATIONAL CHECKING SERVICE	(64)	(1)	under rec	(2)	under rec	(5)	under rec	(25)	(18)	(7)	under rec
SETTLEMENT CHECKING SERVICE	(1)	0		0		0		(1)	0	(1)	under rec
OTHER INCOME	(7,530)	(18)	under rec	(5)	under rec	(26)	under rec	(1,372)	(1,258)	(114)	under rec
REALLOCATION OF CENTRAL SUPPORT COSTS	(6,619)	0		0		0		0	0	0	
REALLOCATION OF SUPPORT COSTS	(101)	0		0		0		0	0	0	
INCOME	(118,660)	(31)	under rec	(25)	under rec	(68)	under rec	(40,096)	(39,914)	(182)	under rec
NET EXPENDITURE	32,862	0		0		0		15,176	15,176	0	