

South Lanarkshire Council
Revenue Budget Monitoring Statement
Period Ended 5 January 2018 (No.11)
Finance and Corporate Resources

Service Departments :-	Annual Budget	Forecast for Year	Annual Forecast Over / Under	Budget Proportion to 05/01/18	Actual to Period 11 to 05/01/18	Variance to 05/01/18
	£m	£m	£m	£m	£m	£m
Finance Services	16.118	15.926	0.192 under	16.497	16.323	0.174 under
Audit and Compliance Services	0.421	0.445	(0.024) over	0.462	0.486	(0.024) over
Information Technology Services	3.902	3.902	0.000	4.650	4.650	0.000
Communications and Strategy Services	1.046	1.164	(0.118) over	1.081	1.214	(0.133) over
Administration and Licensing Services	5.756	5.806	(0.050) over	4.897	4.914	(0.017) over
Personnel Services	6.669	6.669	0.000	5.311	5.311	0.000
Total Finance and Corporate Resources	33.912	33.912	0.000	32.898	32.898	0.000

Finance and Corporate Resources Variance Analysis 2017/18 (Period 11)

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Employee Costs	145k under	APT&C Basic / Superannuation / NI - 291k under	All Services - 291k under	The underspend is due to vacancies which are being considered in line with Service requirements.
		Overtime - (91k) 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 Finance Services - (7k) over	The overspend reflects the ongoing cost of retirals and will be managed within the overall budget.
Property Costs	(78k) over	Rates - (20k) over	Personnel Services - (19k) over	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	(82k) over	Computer Equipment Purchase - (101k) over <u>Foodstuffs General - 28k under</u>	Finance Services - (105k) over <u>Personnel Services - 28k under</u>	The overspend is due to additional contract costs to date in relation to the Benefits and Revenues systems. This relates to lower than anticipated expenditure at the Coalyard and Cafés due to a reduction in footfall and is offset by an under recovery of income.
Administration Costs	160k under	Advertising - Recruitment - (18k) over Postages / Couriers - 39k under Paypoint Fees - 36k under	Personnel Services - (18k) over Communications and Strategy Services - 42k under Finance Services - 36k	This is a demand led budget and the overspend reflects increased expenditure on recruitment which will be managed within the overall budget. 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. This is a demand led budget and the underspend 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)		Other Admin Costs - 62k under Training - 43k under	Administration, Legal and Licensing Services - 55k under Personnel Services - 48k under	The underspend is due to less than anticipated expenditure on the 2017 Local Government Election. 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	73k under	Payment to Voluntary Organisations - 12k under <u>Payments to Other Bodies - 20k under</u> External Audit Fees - 25k under	Administration, Legal and Licensing Services - 12k under <u>Personnel - 14k under</u> Finance Services - 25k under	The underspend reflects the lower than anticipated uptake of grants to date. This is a demand led budget and the underspend is due to less than anticipated expenditure on employee physiotherapy to date. The underspend reflects the reduced Audit Fee payable in this financial year.
Financing Charges	42k 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.

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Income	(277k) under recovered	Rent Rebate Subsidy - (91k) under recovered	Finance Services - (91k) under recovered	This under recovery reflects a reduced recovery of overpayments in relation to Housing Benefit in the financial year.
		Rent Allowance Subsidy - (55k) under recovered	Finance Services - (55k) under recovered	This under recovery reflects a reduced recovery of overpayments in relation to Housing Benefit in the financial year.
		DWP Subsidy - 150k over recovered	Finance Services - 150k over recovered	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 - (27k) under recovered	Personnel Services - (27k) under recovered	The under recovery is due to less than anticipated contributions from Skills Development Scotland for trainees.
		European Social Fund (ESF) Grant - 28k over recovered	Audit Services - 28k over recovered	The over recovery of income relates to European Social Fund Management Fee and additional LEADER monies anticipated in the financial year.

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Income (cont)		Sales General - (40k) under recovered	Personnel Services - (40k) under recovered	The under recovery relates to reduced income at the Coalyard and Cafés in the financial year due to reduced footfall and is offset by reduced expenditure.
		Fees and Charges - Other Bodies - 22k over recovered	Communications and Strategy Services - 22k over recovered	The over recovery is demand led and reflects increased income from the Leisure Trust in the financial year for print work completed to date.
		<u>Fees and Charges - Departments of the Authority - (22k) under recovered</u>	<u>Communications and Strategy Services - (32k) under recovered</u>	The under recovery is due to lower than anticipated income from Resources for technical charges in relation to the bulk mailing contract and is offset by reductions in expenditure.
		Other Income - (194k) under recovered	IT Services - (43k) under recovered Communications and Strategy Services - (102k) under recovered	The under recovery relates to recharges to the Leisure Trust to date and is offset by reduced expenditure. The under recovery is due to less than anticipated external income for print work completed to date.

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Income (cont)		Other Income (cont)	Personnel Services - (66k) under recovered	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 8 VARIANCE AMOUNT	Over/ Under	PERIOD 9 VARIANCE AMOUNT	Over/ Under	PERIOD 10 VARIANCE AMOUNT	Over/ Under	PERIOD 11 ESTIMATE TO DATE	PERIOD 11 ACTUAL TO DATE	PERIOD 11 VARIANCE AMOUNT	Over/ Under
EMPLOYEE COSTS											
APT & C BASIC	25,898	52	under	70	under	142	under	19,386	19,245	141	under
APT & C OVERTIME	45	(66)	over	(79)	over	(90)	over	33	124	(91)	over
APT & C SUPERANNUATION	4,894	61	under	92	under	112	under	3,651	3,514	137	under
APT & C NIC	2,426	(10)	over	(2)	over	3	under	1,810	1,797	13	under
MANUAL BASIC	15	0		(1)	over	3	under	15	13	2	under
TRAVEL AND SUBSISTANCE	48	7	under	6	under	8	under	36	28	8	under
OTHER EMPLOYEE COSTS	32	0		2	under	1	under	25	24	1	under
PENSION INCREASES	810	(39)	over	(40)	over	(47)	over	540	587	(47)	over
ADDITIONAL PENSION COSTS	0	(10)	over	(17)	over	(19)	over	0	19	(19)	over
EMPLOYEE COSTS	34,168	(5)	over	31	under	113	under	25,496	25,351	145	under
PROPERTY COSTS											
RATES	81	(19)	over	(20)	over	(20)	over	81	101	(20)	over
SCOTTISH WATER - UNMETERED CHARGES	1	0		1	under	1	under	1	0	1	under
SCOTTISH WATER - METERED CHARGES	16	1	under	5	under	6	under	11	6	5	under
RENT	52	5	under	(1)	over	(5)	over	40	40	0	
SERVICE CHARGE	1	1	under	1	under	1	under	1	0	1	under
PROPERTY INSURANCE	2	(1)	over	(1)	over	(2)	over	2	3	(1)	over
SECURITY COSTS	109	8	under	8	under	10	under	83	74	9	under
REPAIRS & MAINTENANCE - INTERNAL CONTRATOR	4	(1)	over	(2)	over	(7)	over	1	8	(7)	over
REPAIRS & MAINTENANCE - EXTERNAL CONTRATOR	2	(2)	over	(2)	over	(4)	over	2	10	(8)	over
ELECTRICITY - CONTRACT	288	(20)	over	(29)	over	(39)	over	186	225	(39)	over
GAS	12	5	under	5	under	6	under	10	4	6	under
FIXTURE & FITTINGS	1,785	0		0		0		1,163	1,169	(6)	over
JANITOR SERVICE	0	(1)	over	(3)	over	(3)	over	0	3	(3)	over
CLEANING - EXTERNAL CONTRACTOR	1	0		0		0		0	0	0	
CLEANING AND JANITORIAL SUPPLIES AND EQUIPMENT	13	0		0		0		8	3	5	under
HEALTH & HYGIENE MATERIALS	0	1	under	0		0		0	0	0	
REFUSE UPLIFT	2	1	under	0		0		2	2	0	
OTHER PROPERTY COSTS	9	(8)	over	(16)	over	(22)	over	5	27	(22)	over
OFFICE ACCOM-FACILITIES MANAGEMENT	1	1	under	1	under	1	under	1	0	1	under
PROPERTY COSTS	2,379	(29)	over	(53)	over	(77)	over	1,597	1,675	(78)	over

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SUPPLIES AND SERVICES											
COMPUTER EQUIPMENT PURCHASE	2,148	(60)	over	(24)	over	(117)	over	1,722	1,823	(101)	over
COMPUTER EQUIPMENT MAINTENANCE	1,385	(3)	over	(4)	over	15	under	1,065	1,034	31	under
I.T. EQUIPMENT MAINT - CONTRACT	842	53	under	38	under	39	under	646	639	7	under
I.T. ELECTRONIC MESSAGING	124	15	under	6	under	4	under	62	59	3	under
EQUIPMENT, APPARATUS AND TOOLS	173	(4)	over	(8)	over	(15)	over	121	144	(23)	over
ADAPTATIONS FOR CLIENTS	0	(2)	over	(2)	over	(2)	over	0	3	(3)	over
SUPPLIES FOR CLIENTS	240	19	under	14	under	15	under	130	116	14	under
FURNITURE - OFFICE	3	1	under	(7)	over	(10)	over	2	13	(11)	over
FURNITURE - GENERAL	2	(10)	over	(10)	over	(9)	over	2	11	(9)	over
FURNISHINGS (INCL. CROCKERY & LINEN)	0	0		(1)	over	(1)	over	0	1	(1)	over
MATERIALS	269	(1)	over	(5)	over	(12)	over	204	216	(12)	over
MATERIALS, APPARATUS AND EQUIPMENT	0	0		0		0		0	1	(1)	over
AUDIO VISUAL	1	0		0		0		0	0	0	
PUBLICATIONS, JOURNALS, NEWSPAPERS ETC.	12	4	under	3	under	3	under	11	6	5	under
FOODSTUFFS - GENERAL	101	7	under	20	under	21	under	78	50	28	under
PROTECTIVE CLOTHING & UNIFORMS	13	4	under	5	under	5	under	9	4	5	under
OTHER SUPPLIES AND SERVICES	114	(4)	over	(15)	over	(14)	over	81	101	(20)	over
CATERING - CONTRACT	0	0		0		0		0	1	(1)	over
CATERING - OUTWITH CONTRACT	6	(2)	over	1	under	1	under	5	2	3	under
OUTSOURCED MAIL	151	7	under	(3)	over	7	under	88	84	4	under
DELIVERY CHARGE	15	0		0		0		0	0	0	
SUPPLIES AND SERVICES	5,599	24	under	8	under	(70)	over	4,226	4,308	(82)	over
TRANSPORT AND PLANT											
PURCHASE OF PLANT	0	0		0		0		0	1	(1)	over
POOL CAR CHARGES - RENTAL	33	7	under	5	under	6	under	27	20	7	under
POOL CAR CHARGES - FUEL	8	1	under	1	under	2	under	5	3	2	under
POOL CAR CHARGES - ADDITIONAL COSTS	1	1	under	1	under	1	under	1	0	1	under
OTHER TRANSPORT COSTS	1	1	under	1	under	1	under	1	0	1	under
FLEET SERVICE CHARGES - VEHICLE MAINTENANCE	2	1	under	0		0		1	1	0	
FLEET SERVICE CHARGES - LEASING	9	4	under	4	under	5	under	6	1	5	under
FLEET SERVICE CHARGES - HIRED VEHICLES	3	2	under	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	3	under	2	under	2	under	4	2	2	under
FLEET SERVICE CHARGES - DRIVERS	27	1	under	1	under	1	under	21	20	1	under
HIRE OF EXTERNAL VEHICLES	25	13	under	15	under	17	under	19	0	19	under
TRANSPORT AND PLANT	114	34	under	32	under	37	under	87	48	39	under

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ADMINISTRATION											
PRINTING AND STATIONERY	171	25	under	(14)	over	(9)	over	98	100	(2)	over
BULK PRINTING	5	8	under	2	under	3	under	3	0	3	under
TELEPHONES	1,386	(32)	over	14	under	(3)	over	937	933	4	under
MOBILE PHONES	239	2	under	0		8	under	198	190	8	under
ADVERTISING - RECRUITMENT	28	(18)	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	(7)	over	(4)	over	(3)	over	9	11	(2)	over
POSTAGES/COURIERS	772	24	under	9	under	40	under	423	384	39	under
MEMBERSHIP FEES/SUBSCRIPTIONS	295	(2)	over	18	under	23	under	286	262	24	under
INSURANCE	139	(2)	over	(1)	over	(1)	over	139	140	(1)	over
MEDICAL COSTS	75	(17)	over	(15)	over	(20)	over	46	76	(30)	over
LEGAL EXPENSES	298	2	under	4	under	1	under	168	176	(8)	over
HOSPITALITY / CIVIC RECOGNITION	64	11	under	6	under	2	under	42	37	5	under
GIRO BANK AGENCY FEES	2	1	under	1	under	1	under	1	0	1	under
PAYPOINT AGENCY FEES	170	22	under	27	under	31	under	125	89	36	under
INTERNET AGENCY FEES	1	1	under	1	under	1	under	1	0	1	under
SECURITY UPLIFT FEES	6	0		0		0		5	5	0	
OTHER ADMIN COSTS	1,020	1	under	(4)	over	52	under	793	731	62	under
MEMBERS ALLOWANCES	1,533	(3)	over	(7)	over	(3)	over	1,144	1,153	(9)	over
CONFERENCES - MEMBERS (incl associated costs)	16	2	under	3	under	4	under	12	8	4	under
CONFERENCES - OFFICIALS (incl associated costs)	14	4	under	2	under	1	under	9	8	1	under
TRAINING	1,449	(9)	over	39	under	50	under	720	677	43	under
ADMINISTRATION	7,697	12	under	64	under	159	under	5,186	5,026	160	under
PAYMENT TO OTHER BODIES											
GRANTS TO VOLUNTARY ORGANISATIONS	702	17	under	12	under	13	under	674	662	12	under
PAYMENTS TO VOLUNTARY ORGANISATIONS	62	0		0		0		47	46	1	under
PAYMENTS TO OTHER BODIES	352	24	under	10	under	11	under	279	259	20	under
EXTERNAL AUDIT FEES	529	20	under	20	under	25	under	360	335	25	under
PRIVATE INDIVIDUALS - GENERAL	37	3	under	0		13	under	23	8	15	under
PAYMENT TO OTHER BODIES	1,682	64	under	42	under	62	under	1,383	1,310	73	under
PAYMENT TO CONTRACTORS											
PAYMENT TO PRIVATE CONTRACTOR	40	0		0		0		14	14	0	
PAYMENT TO EXTERNAL CONSULTANTS / PROFESSIONAL SERVICES	205	(17)	over	(13)	over	(21)	over	190	212	(22)	over
PAYMENT TO CONTRACTORS	245	(17)	over	(13)	over	(21)	over	204	226	(22)	over

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Expenditure / Income Variance Trends 2017/2018											
TRANSFER PAYMENTS											
RENT ALLOWANCE	36,172	0		0		0		30,181	30,181	0	
RENT REBATES	48,862	0		0		0		33,413	33,413	0	
TRANSFER PAYMENTS	85,034	0		0		0		63,594	63,594	0	
FINANCING CHARGES											
LEASING CHARGES - OPERATIONAL	127	18	under	30	under	33	under	116	83	33	under
CAR LEASING PAYMENTS	7	7	under	7	under	7	under	7	0	7	under
I.T. EQUIPMENT LEASING-CONTRACT	598	25	under	26	under	(4)	over	485	483	2	under
FINANCING CHARGES	732	50	under	63	under	36	under	608	566	42	under
TOTAL EXPENDITURE	137,650	133	under	174	under	239	under	102,381	102,104	277	under
INCOME											
STATUTORY ADDITIONS - COST OF COLLECTIO	(740)	0		0		0		0	0	0	
RENT REBATES SUBSIDY	(43,935)	0		(55)	under rec	(76)	under rec	(32,931)	(32,840)	(91)	under rec
RENT ALLOWANCE SUBSIDY	(35,659)	0		(28)	under rec	(42)	under rec	(26,730)	(26,675)	(55)	under rec
DWP SUBSIDY	(1,383)	0		0		89	over rec	(1,061)	(1,211)	150	over rec
CONTRIBUTIONS FROM OTHER LOCAL AUTHORITIES	(10)	1	over rec	(1)	under rec	1	over rec	(8)	(9)	1	over rec
CONTRIBUTIONS FROM DEVELOPMENT AGENCIES	(150)	(17)	under rec	(17)	under rec	(31)	under rec	(113)	(86)	(27)	under rec
CONTRIBUTIONS FROM OTHER BODIES	(41)	0		62	over rec	0		(41)	(41)	0	
ESF GRANT	(41)	10	over rec	20	over rec	25	over rec	0	(28)	28	over rec
SALES - GENERAL	(130)	(8)	under rec	(20)	under rec	(36)	under rec	(100)	(60)	(40)	under rec
SALES - OTHER BODIES	(719)	(1)	under rec	2	over rec	2	over rec	(584)	(582)	(2)	under rec
SALES - DEPARTMENTS OF THE AUTHORITY	(32)	2	over rec	15	over rec	4	over rec	(15)	(20)	5	over rec
FEES AND CHARGES - GENERAL	(3,891)	14	over rec	47	over rec	19	over rec	(1,970)	(1,970)	0	
CHARGES TO HEALTH BOARDS	(38)	0		0		0		0	0	0	
FEES AND CHARGES - OTHER BODIES	(175)	2	over rec	6	over rec	21	over rec	(105)	(127)	22	over rec
FEES AND CHARGES - DEPARTMENTS OF THE AUTHORITY	(2,332)	(24)	under rec	17	over rec	5	over rec	(1,269)	(1,247)	(22)	under rec
RENTAL INCOME	0	1	over rec	1	over rec	1	over rec	0	(1)	1	over rec
HOME LOANS REPAYMENTS	(45)	0		0		0		0	0	0	
BIRTH REGISTRATION	(38)	1	over rec	1	over rec	0		(29)	(29)	0	
DEATH REGISTRATION	(76)	(8)	under rec	(8)	under rec	(8)	under rec	(58)	(51)	(7)	under rec
MARRIAGE STATUTORY FEES	(110)	5	over rec	0		(6)	under rec	(84)	(73)	(11)	under rec
EXTRACT ISSUE	(107)	(5)	under rec	(7)	under rec	(9)	under rec	(82)	(68)	(14)	under rec
MARRIAGES	(82)	(9)	under rec	(11)	under rec	(14)	under rec	(63)	(46)	(17)	under rec
CITIZENSHIP CEREMONIES	(8)	0		1	over rec	0		(6)	(7)	1	over rec
CIVIL PARTNERSHIPS	(1)	(1)	under rec	(1)	under rec	(1)	under rec	(1)	0	(1)	under rec
NATIONAL CHECKING SERVICE	(65)	(6)	under rec	(5)	under rec	(3)	under rec	(50)	(46)	(4)	under rec
SETTLEMENT CHECKING SERVICE	0	(1)	under rec	0		0		0	0	0	
OTHER INCOME	(7,210)	(89)	under rec	(193)	under rec	(180)	under rec	(4,183)	(3,989)	(194)	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)	(133)	under rec	(174)	under rec	(239)	under rec	(69,483)	(69,206)	(277)	under rec
NET EXPENDITURE	33,912	0		0		0		32,898	32,898	0	