

South Lanarkshire Council  
 Revenue Budget Monitoring Statement  
 Period Ended 31 March 2018 (No.14)  
 Finance and Corporate Resources

**Service Departments :-**

Finance Services  
 Audit and Compliance Services  
 Information Technology Services  
 Communications and Strategy Services  
 Administration and Licensing Services  
 Personnel Services

**Total Finance and Corporate Resources**

	Annual Budget £m	Forecast for Year Before Transfers £m	Forecast for Year After Transfers £m	Annual Forecast Variance After Transfers £m	Actual to 31/03/18 Before Transfers £m	Variance Annual Budget to Actual Before Transfers £m	Actual to 31/03/18 After Transfers £m	Variance Annual Budget to Actual After Transfers £m
Finance Services	16.346	16.154	16.154	0.192	15.460	0.886	15.590	0.756
Audit and Compliance Services	0.413	0.437	0.437	(0.024)	0.432	(0.019)	0.432	(0.019)
Information Technology Services	4.100	4.100	4.100	0.000	4.121	(0.021)	4.121	(0.021)
Communications and Strategy Services	1.092	1.210	1.210	(0.118)	1.332	(0.240)	1.332	(0.240)
Administration and Licensing Services	5.305	5.355	5.355	(0.050)	5.320	(0.015)	5.320	(0.015)
Personnel Services	6.738	6.447	6.738	0.000	6.370	0.368	6.698	0.040
<b>Total Finance and Corporate Resources</b>	<b>33.994</b>	<b>33.703</b>	<b>33.994</b>	<b>0.000</b>	<b>33.035</b>	<b>0.959</b>	<b>33.493</b>	<b>0.501</b>

**Finance and Corporate Resources Variance Analysis 2017/18 (Period 14)**

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Employee Costs	361k under	APT&C Basic / Superannuation / NI - 592k under	All Services - 592k under	The underspend is due to vacancies which are being considered in line with Service requirements.
		Overtime - (123k) over	Finance Services - (113k) over	The overspend is due to overtime within Benefits and Revenues to cover vacancies and is offset by the underspend above.
		Pension Increases - (88k) over	Finance Services - (28k) over IT Services - (24k) over Personnel Services - (24k) over	The overspend reflects the ongoing cost of retirals and has been managed within the overall budget.
Property Costs	(153k) over	Rates - (21k) over	Personnel Services - (20k) over	The overspend relates to costs for training and has been managed within the overall budget.
		Electricity - Contract - (54k) over	IT Services - (48k) 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
Property Costs (cont)		<u>Fixture and Fittings - (44k) over</u>	<u>Finance Services - (44k) over</u>	The overspend is due to the demand for community care grants as part of the Scottish Welfare Fund.
		Other Property Costs - (21k) over	Personnel Services - (17k) over	The overspend relates to costs for training and has been managed within the overall budget.
Supplies and Services	12k under	Computer Equipment Purchase - 34k under	IT Services - 95k under	The underspend reflects the reduced costs of IT equipment purchases in the financial year.
		<u>Equipment, Apparatus and Tools - (66k) over</u>	Finance Services - (67k) over	The overspend is due to additional contract costs in relation to the Benefits and Revenues systems.
		<u>Supplies for Clients - 45k under</u>	<u>Communications and Strategy - (30k) over</u>	The overspend reflects the increased costs of equipment rental within the print room.
		Materials - (37k) over	<u>Communications and Strategy - 45k under</u>	The underspend is due to less than anticipated outsourced work and is offset by an under recovery of income.
			Communications and Strategy - (47k) over	The budget is demand led and the overspend reflects increased print work, offset by additional income.

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Supplies and Services (cont)		Foodstuffs General - 29k under	Personnel Services - 29k under	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	332k under	<p>Advertising - Recruitment - (18k) over</p> <p>Postages / Couriers - 45k under</p> <p>Paypoint Fees - 67k under</p>	<p>Personnel Services - (18k) over</p> <p><u>Finance Services - 36k under</u></p> <p>Communications and Strategy Services - 26k under</p> <p>Finance Services - 67k under</p>	<p>This is a demand led budget and the overspend reflects increased expenditure on recruitment which has been managed within the overall budget.</p> <p>The underspend is due to a reduction in the volume of postages within Benefits and Revenues in a move to digital services.</p> <p>The underspend is due to lower than anticipated technical charges in relation to the bulk mailing contract and is offset by an under recovery of income from Resources.</p> <p>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.</p>



Subjective Head	Variance	Subjective line	Service / amount	Explanation
Transfer Payments	833k under	<u>Rent Allowance - 703k under</u>	<u>Finance Services - 703k under</u>	This underspend is related to the demand for Housing Benefit and is offset by an under recovery of income.
		<u>Rent Rebates - 130k under</u>	<u>Finance Services - 130k under</u>	This underspend is related to the demand for Housing Benefit and is offset by an under recovery of income.
Financing Charges	23k under	Leasing Charges - Operational - 27k under	Finance Services - 25k under	The underspend relates to the budget for hardware servers which is not required until future financial years.
Income	(1,018k) under recovered	<u>Statutory Additions - Cost of Collection - (267k) under recovered</u>	<u>Finance Services - (267k) under recovered</u>	The under recovery is due to the introduction of the Water Direct Scheme which has resulted in a reduction in the number of cases progressing to summary warrant and the subsequent income from the penalty charges that was previously received.
		Rent Rebate Subsidy - (311k) under recovered	Finance Services - (311k) under recovered	This under recovery reflects the demand for Housing Benefit and is offset by an underspend on transfer payments above.

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Income (cont)		Rent Allowance Subsidy - (523k) under recovered	Finance Services - (523k) under recovered	This under recovery reflects the demand for Housing Benefit and is offset by an underspend on transfer payments above.
		DWP Subsidy - 146k over recovered	Finance Services - 146k 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.
		<u>DHP - 589k over recovered</u>	<u>Finance Services - 589k over recovered</u>	The over recovery relates to income from the Department of Works and Pensions for Discretionary Housing Payments and is offset by additional expenditure.
		Contributions from Development Agencies - (29k) under recovered	Personnel Services - (29k) under recovered	The under recovery is due to less than anticipated contributions from Skills Development Scotland for trainees.
		Sales General - (53k) under recovered	Personnel Services - (53k) under recovered	The under recovery relates to reduced income at the Coalyard and Cafés due to reduced footfall and is offset by reduced expenditure.

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Income (cont)		Fees and Charges - Departments of the Authority - (57k) under recovered	Communications and Strategy Services - (30k) under recovered	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 - (473k) under recovered	IT Services - (219k) under recovered	The under recovery mainly relates to lower than anticipated recharges for the EDRMS system.
			Communications and Strategy Services - (165k) under recovered	The under recovery is due to less than anticipated external income for print work completed.
			Personnel Services - (137k) under recovered	The under recovery relates to a reduced requirement from the Training Fund 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 14 ACTUAL TO DATE	PERIOD 14 VARIANCE AMOUNT	Over/ Under
EMPLOYEE COSTS				
APT & C BASIC	25,888	25,575	313	under
APT & C OVERTIME	45	168	(123)	over
APT & C SUPERANNUATION	4,894	4,663	231	under
APT & C NIC	2,431	2,383	48	under
MANUAL BASIC	15	14	1	under
TRAVEL AND SUBSISTANCE	48	37	11	under
OTHER EMPLOYEE COSTS	179	191	(12)	over
PENSION INCREASES	811	899	(88)	over
ADDITIONAL PENSION COSTS	0	20	(20)	over
<b>EMPLOYEE COSTS</b>	<b>34,311</b>	<b>33,950</b>	<b>361</b>	<b>under</b>
PROPERTY COSTS				
RATES	81	102	(21)	over
SCOTTISH WATER - UNMETERED CHARGES	1	0	1	under
SCOTTISH WATER - METERED CHARGES	14	8	6	under
RENT	52	65	(13)	over
SERVICE CHARGE	1	2	(1)	over
PROPERTY INSURANCE	2	3	(1)	over
SECURITY COSTS	109	97	12	under
REPAIRS & MAINTENANCE - INTERNAL CONTRATOR	3	11	(8)	over
REPAIRS & MAINTENANCE - EXTERNAL CONTRATOR	2	24	(22)	over
ELECTRICITY - CONTRACT	287	341	(54)	over
GAS	12	6	6	under
CARBON REDUCTION COMMITMENT	20	20	0	
FIXTURE & FITTINGS	1,785	1,829	(44)	over
JANITOR SERVICE	0	3	(3)	over
CLEANING - EXTERNAL CONTRACTOR	1	0	1	under
CLEANING AND JANITORIAL SUPPLIES AND EQUIPMENT	14	4	10	under
REFUSE UPLIFT	2	3	(1)	over
REMOVAL & STORAGE COSTS	0	1	(1)	over
OTHER PROPERTY COSTS	10	31	(21)	over
OFFICE ACCOM-FACILITIES MANAGEMENT	1	0	1	under
<b>PROPERTY COSTS</b>	<b>2,397</b>	<b>2,550</b>	<b>(153)</b>	<b>over</b>

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Expenditure / Income Variance Trends 2017/2018

	REVISED ANNUAL BUDGET SLC 17/18 2	PERIOD 14 ACTUAL TO DATE	PERIOD 14 VARIANCE AMOUNT	Over/ Under
SUPPLIES AND SERVICES				
COMPUTER EQUIPMENT PURCHASE	2,202	2,168	34	under
COMPUTER EQUIPMENT MAINTENANCE	1,534	1,508	26	under
I.T. EQUIPMENT MAINT - CONTRACT	742	715	27	under
I.T. ELECTRONIC MESSAGING	124	112	12	under
EQUIPMENT, APPARATUS AND TOOLS	173	239	(66)	over
ADAPTATIONS FOR CLIENTS	0	3	(3)	over
SUPPLIES FOR CLIENTS	240	195	45	under
FURNITURE - OFFICE	3	13	(10)	over
FURNITURE - GENERAL	2	14	(12)	over
FURNISHINGS (INCL. CROCKERY & LINEN)	0	1	(1)	over
MATERIALS	269	306	(37)	over
MATERIALS, APPARATUS AND EQUIPMENT	0	11	(11)	over
AUDIO VISUAL	1	8	(7)	over
PUBLICATIONS, JOURNALS, NEWSPAPERS ETC.	12	9	3	under
FOODSTUFFS - GENERAL	101	72	29	under
PROTECTIVE CLOTHING & UNIFORMS	13	11	2	under
LAUNDRY COSTS	0	8	(8)	over
OTHER SUPPLIES AND SERVICES	114	132	(18)	over
CATERING - CONTRACT	0	1	(1)	over
CATERING - OUTWITH CONTRACT	6	2	4	under
OUTSOURCED MAIL	151	153	(2)	over
DELIVERY CHARGE	15	9	6	under
<b>SUPPLIES AND SERVICES</b>	<b>5,702</b>	<b>5,690</b>	<b>12</b>	<b>under</b>
TRANSPORT AND PLANT				
PURCHASE OF PLANT	0	4	(4)	over
POOL CAR CHARGES - RENTAL	34	27	7	under
POOL CAR CHARGES - FUEL	9	5	4	under
POOL CAR CHARGES - ADDITIONAL COSTS	1	1	0	
OTHER TRANSPORT COSTS	1	2	(1)	over
FLEET SERVICE CHARGES - VEHICLE MAINTENANCE	2	2	0	
FLEET SERVICE CHARGES - UNSCHEDULED MAINTENANCE	0	1	(1)	over
FLEET SERVICE CHARGES - LEASING	9	5	4	under
FLEET SERVICE CHARGES - HIRED VEHICLES	3	0	3	under
FLEET SERVICE CHARGES - ROAD FUND LICENCES/MOT	1	0	1	under
FLEET SERVICE CHARGES - FUEL	6	2	4	under
FLEET SERVICE CHARGES - DRIVERS	28	34	(6)	over
HIRE OF EXTERNAL VEHICLES	25	0	25	under
HIRE OF EXTERNAL PLANT	0	1	(1)	over
<b>TRANSPORT AND PLANT</b>	<b>119</b>	<b>84</b>	<b>35</b>	<b>under</b>

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Expenditure / Income Variance Trends 2017/2018

	REVISED ANNUAL BUDGET SLC 17/18 2	PERIOD 14 ACTUAL TO DATE	PERIOD 14 VARIANCE AMOUNT	Over/ Under
ADMINISTRATION				
PRINTING AND STATIONERY	171	189	(18)	over
BULK PRINTING	1	0	1	under
TELEPHONES	1,340	1,334	6	under
MOBILE PHONES	332	326	6	under
ADVERTISING - RECRUITMENT	27	45	(18)	over
ADVERTISING - OTHER	14	6	8	under
POSTAGES/COURIERS	647	602	45	under
MEMBERSHIP FEES/SUBSCRIPTIONS	294	277	17	under
INSURANCE	139	140	(1)	over
MEDICAL COSTS	75	85	(10)	over
LEGAL EXPENSES	298	299	(1)	over
CONSULTATION COSTS	0	3	(3)	over
HOSPITALITY / CIVIC RECOGNITION	64	56	8	under
GIRO BANK AGENCY FEES	2	0	2	under
PAYPOINT AGENCY FEES	171	104	67	under
INTERNET AGENCY FEES	1	0	1	under
SECURITY UPLIFT FEES	6	6	0	
OTHER ADMIN COSTS	1,020	930	90	under
MEMBERS ALLOWANCES	1,534	1,549	(15)	over
CONFERENCES - MEMBERS (incl associated costs)	16	9	7	under
CONFERENCES - OFFICIALS (incl associated costs)	14	8	6	under
TRAINING	1,449	1,312	137	under
VOLUNTEERS' EXPENSES	0	3	(3)	over
<b>ADMINISTRATION</b>	<b>7,615</b>	<b>7,283</b>	<b>332</b>	<b>under</b>
PAYMENT TO OTHER BODIES				
GRANTS TO VOLUNTARY ORGANISATIONS	702	687	15	under
PAYMENTS TO VOLUNTARY ORGANISATIONS	62	71	(9)	over
PAYMENTS TO OTHER BODIES	352	328	24	under
EXTERNAL AUDIT FEES	529	495	34	under
PRIVATE INDIVIDUALS - GENERAL	37	9	28	under
<b>PAYMENT TO OTHER BODIES</b>	<b>1,682</b>	<b>1,590</b>	<b>92</b>	<b>under</b>
PAYMENT TO CONTRACTORS				
PAYMENT TO PRIVATE CONTRACTOR	40	32	8	under
PAYMENT TO EXTERNAL CONSULTANTS / PROFESSIONAL SERVICES	205	229	(24)	over
<b>PAYMENT TO CONTRACTORS</b>	<b>245</b>	<b>261</b>	<b>(16)</b>	<b>over</b>
TRANSFER PAYMENTS				
RENT ALLOWANCE	38,354	37,651	703	under
RENT REBATES	51,270	51,140	130	under
<b>TRANSFER PAYMENTS</b>	<b>89,624</b>	<b>88,791</b>	<b>833</b>	<b>under</b>
FINANCING CHARGES				
LEASING CHARGES - OPERATIONAL	127	100	27	under
CAR LEASING PAYMENTS	7	0	7	under
I.T. EQUIPMENT LEASING-CONTRACT	648	659	(11)	over
<b>FINANCING CHARGES</b>	<b>782</b>	<b>759</b>	<b>23</b>	<b>under</b>
<b>TOTAL EXPENDITURE</b>	<b>142,477</b>	<b>140,958</b>	<b>1,519</b>	<b>under</b>

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Expenditure / Income Variance Trends 2017/2018

	REVISED ANNUAL BUDGET SLC 17/18 2	PERIOD 14 ACTUAL TO DATE	PERIOD 14 VARIANCE AMOUNT	Over/ Under
INCOME				
STATUTORY ADDITIONS - COST OF COLLECTION	(740)	(473)	(267)	over
RENT REBATES SUBSIDY	(46,343)	(46,032)	(311)	over
RENT ALLOWANCE SUBSIDY	(37,841)	(37,318)	(523)	over
DWP SUBSIDY	(1,383)	(1,529)	146	under
DHP	0	(589)	589	under
CONTRIBUTIONS FROM OTHER LOCAL AUTHORITIES	(10)	(9)	(1)	over
CONTRIBUTIONS FROM DEVELOPMENT AGENCIES	(150)	(121)	(29)	over
CONTRIBUTIONS FROM OTHER BODIES	(41)	(44)	3	under
ESF GRANT	(41)	(58)	17	under
SALES - GENERAL	(130)	(77)	(53)	over
SALES - DEPARTMENTS OF THE AUTHORITY	(32)	(28)	(4)	over
FEES AND CHARGES - GENERAL	(3,889)	(3,876)	(13)	over
CHARGES TO HEALTH BOARDS	(38)	(38)	0	
FEES AND CHARGES - OTHER BODIES	(174)	(194)	20	under
FEES AND CHARGES - DEPARTMENTS OF THE AUTHORITY	(2,207)	(2,150)	(57)	over
RENTAL INCOME	0	(1)	1	under
HOME LOANS REPAYMENTS	(45)	(22)	(23)	over
BIRTH REGISTRATION	(38)	(36)	(2)	over
DEATH REGISTRATION	(76)	(71)	(5)	over
MARRIAGE STATUTORY FEES	(110)	(99)	(11)	over
EXTRACT ISSUE	(107)	(95)	(12)	over
MARRIAGES	(82)	(66)	(16)	over
NAMING CEREMONIES	0	(1)	1	under
CITIZENSHIP CEREMONIES	(8)	(10)	2	under
CIVIL PARTNERSHIPS	(1)	0	(1)	over
NATIONAL CHECKING SERVICE	(65)	(71)	6	under
OTHER INCOME	(8,110)	(7,637)	(473)	over
REALLOCATION OF CENTRAL SUPPORT COSTS	(6,687)	(6,719)	32	under
REALLOCATION OF SUPPORT COSTS	(135)	(101)	(34)	over
<b>INCOME</b>	<b>(108,483)</b>	<b>(107,465)</b>	<b>(1,018)</b>	<b>under rec</b>
<b>NET EXPENDITURE</b>	<b>33,994</b>	<b>33,493</b>	<b>501</b>	<b>under</b>