

Appendix C

South Lanarkshire Council

Revenue Budget Monitoring Statement

Period Ended 6 November 2020 (No.8)

Finance and Corporate Resources

Service Departments :-

	Annual Budget	Forecast for Year	Annual Forecast Variance	Budget Proportion to 06/11/20	Actual to Period 8 to 06/11/20	Variance to 06/11/20
	£m	£m	£m	£m	£m	£m
Finance Services - Strategy	1.965	1.965	0.000	2.187	2.163	0.024 under
Finance Services - Transactions	13.726	13.726	0.000	10.216	10.279	(0.063) over
Audit and Compliance Services	0.330	0.330	0.000	0.376	0.380	(0.004) over
Information Technology Services	4.757	4.757	0.000	4.855	4.959	(0.104) over
Communications and Strategy Services	0.957	0.957	0.000	0.810	0.863	(0.053) over
Administration and Licensing Services	4.204	4.204	0.000	3.191	3.345	(0.154) over
Personnel Services	9.287	9.287	0.000	5.676	5.601	0.075 under
COVID-19	0.000	0.000	0.000	0.000	0.880	(0.880) over
Total Finance and Corporate Resources	35.226	35.226	0.000	27.311	28.470	(1.159) over

Finance and Corporate Resources Variance Analysis 2020/21 (Period 8)

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Employee Costs	(955k) over	APT&C Basic / Superannuation / NI - (369k) over	IT Services - (258k) over Personnel Services - (119k) over	The overspends are due to lower than anticipated staff turnover across the Services.
			COVID-19 - (78k) over	The overspend reflects staff costs in relation to the Wellbeing Line and for the processing of COVID-19 business support grants, benefits and council tax.
		Overtime - (480k) over	COVID-19 - (420k) over	The overspends reflect additional overtime required due to COVID-19 for the processing of COVID-19 business support grants, benefits and council tax. It also includes the cost of SLLC staff carrying out COVID-19 related tasks for the Council.
			Finance (Transactions) - (45k) over	The overspend relates to the costs to manage the staffing requirements of the 24 hour customer call centre.

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Supplies and Services (cont)		Other Supplies and Services - 393k under	IT - 372k under	The underspend reflects the timing of the implementation of changes to IT storage facilities.
Administration Costs	339k under	Printing and Stationery - 164k under	Communications and Strategy Services - 138k under	The underspend reflects lower than anticipated printing costs due to COVID, and is offset by an under recovery of income.
		Advertising - Other - 52k under	Communications and Strategy Services - 49k under	The underspend reflects lower than anticipated advertising expenditure due to COVID, and is offset by an under recovery of income.
		<u>Legal Expenses - 46k under</u>	<u>Finance (Transactions) Services - 65k under</u>	The underspend relates to a reduction in legal expenses in relation to the collection of Council Tax.
		Training - 65k under	Personnel Services - 72k under	The underspend reflects a delay in the timing of the commencement of a number of training courses and programmes as a result of COVID-19.

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Payment to Other Bodies	287k under	Payment to Other Bodies - 276k under	Personnel Services - 273k under	The underspend reflects lower than anticipated physiotherapy and medical costs incurred to date, offset by an under recovery of income. There is also an underspend due to the delay in the commencement of employability programmes as a result of COVID-19.
Transfer Payments	541k under	Rent Allowance - 1,145k under Rent Rebate - (604k) over	Finance (Transactions) Services - 1,145k under COVID-19 - (80k) over <u>Finance (Transactions) Services - (524k) over</u>	The underspend is related to the demand for Housing Benefit for private housing tenants and is offset by an under recovery of income. The overspend reflects the impact on demand for Housing Benefit as a result of the use of Bed and Breakfast by the homeless service due to COVID-19. This overspend reflects the demand for Housing Benefit for council housing tenants and the increased costs of overpayments and is offset by an over recovery of income.

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Income	(1,513k) under recovered	Statutory Cost of Collection - (117k) under recovered	Finance (Transactions) Services - (117k) under recovered	The under recovery is due to a reduction in the number of cases going to the reminder stage and subsequently progressing to summary warrant. As a result, there has been a reduction in income from penalty charges.
		Rent Rebate Subsidy - 723k over recovered	Finance (Transactions) Services - 698k over recovered	This over recovery reflects the demand for Housing Benefit for council housing tenants and is offset by an overspend on Transfer Payments.
			COVID-19 - 25k over recovered	This over recovery reflects the demand for Housing Benefit in relation to the use of Bed and Breakfast by the Homeless service during COVID-19, offset by additional expenditure (see Transfer Payments).
		Rent Allowance Subsidy - (1,036k) under recovered	Finance (Transactions) Services - (1,036k) under recovered	This under recovery reflects the demand for Housing Benefit for private housing tenants and is offset by an underspend on Transfer Payments.

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Income (cont)		DWP Subsidy - (108k) under recovered	Finance (Transactions) Services - (108k) under recovered	The under recovery is due to a reduction in the Department for Work and Pensions Administration Subsidy this financial year.
		<u>Contributions from Development Agencies - 44k over recovered</u>	<u>Personnel Services - 44k over recovered</u>	The over recovery is due to additional income from Skills Development Scotland to fund Modern Apprentices.
		<u>Sales - General - (46k) under recovered</u>	<u>Personnel Services - (46k) under recovered</u>	The under recovery reflects the loss of income experienced as a result of the closure of the Coalyard and Cafes, offset by a reduction in expenditure.
		<u>Sales - Other Bodies - (197k) under recovered</u>	<u>IT Services - (197k) under recovered</u>	The under recovery reflects lower than anticipated external income from the Caird Centre.
		Fees and Charges - General - (144k) under recovered	Administration, Legal and Licensing Services - (98k) under recovered	The under recovery is mainly due to lower than anticipated income generated to date due to COVID-19.

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Income (cont)		Fees and Charges - General (cont)	Personnel Services - (43k) under recovered	The under recovery is due to lower than anticipated medical recharges to date, offset by a reduction in spend (see Payments to Other Bodies).
		Fees and Charges - Other Bodies - (44k) under recovered	Communications and Strategy Services - (44k) under recovered	The under recovery reflects lower than anticipated income generated to date due to COVID-19.
		Fees and Charges - Departments of the Authority - (145k) under recovered	Communications and Strategy Services - (65k) under recovered	The under recovery reflects lower than anticipated income generated to date due to COVID-19.
			Personnel Services - (80k) under recovered	The under recovery is due to lower than anticipated recharges to date for physiotherapy, offset by a reduction in spend (see Payments to Other Bodies).
		Marriage Statutory Fees - (55k) under recovered	Administration, Legal and Licensing - (55k) under recovered	The under recovery reflects lower than anticipated income generated due to COVID-19.
		Marriages - (55k) under recovered	Administration, Legal and Licensing - (55k) under recovered	The under recovery reflects lower than anticipated income generated due to COVID-19.

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Income (cont)		Other Income - (373k) under recovered	Finance (Transactions) Services - (243k) under recovered	The under recovery mainly relates to income from the recovery of Housing Benefit Overpayment being lower than anticipated to date.
			<u>Communications and Strategy Services - (100k) under recovered</u>	The under recovery is due to less than anticipated income from external work, offset by a reduction in expenditure.
			<u>Personnel Services - (59k) under recovered</u>	The under recovery reflects a reduced contribution required from the Training Fund due to additional Skills Development Scotland funding received.

* The underlined variances represent new variances since the last report.

Finance & Corporate Resources - Total	REVISED ANNUAL BUDGET SLC 20/21 2	PERIOD 5 VARIANCE AMOUNT	Over/ Under	PERIOD 6 VARIANCE AMOUNT	Over/ Under	PERIOD 7 VARIANCE AMOUNT	Over/ Under	PERIOD 8 ESTIMATE TO DATE	PERIOD 8 ACTUAL TO DATE	PERIOD 8 VARIANCE AMOUNT	Over/ Under
Expenditure / Income Variance Trends 2020/2021											
EMPLOYEE COSTS											
APT & C BASIC	24,619	(178)	over	(273)	over	(378)	over	14,716	15,197	(481)	over
APT & C OVERTIME	80	(365)	over	(434)	over	(456)	over	30	510	(480)	over
APT & C SUPERANNUATION	5,005	58	under	78	under	106	under	2,991	2,905	86	under
APT & C NIC	2,463	23	under	17	under	29	under	1,481	1,455	26	under
MANUAL BASIC	15	(4)	over	(4)	over	(4)	over	9	13	(4)	over
MANUAL SUPERANNUATION	0	(1)	over	(2)	over	(2)	over	0	2	(2)	over
MANUAL NIC	0	0		(1)	over	(1)	over	0	1	(1)	over
TRAVEL AND SUBSISTANCE	34	5	under	8	under	10	under	19	7	12	under
OTHER EMPLOYEE COSTS	170	(1)	over	(6)	over	(6)	over	0	7	(7)	over
PENSION INCREASES	832	(86)	over	(96)	over	(81)	over	501	605	(104)	over
EMPLOYEE COSTS	33,218	(549)	over	(713)	over	(783)	over	19,747	20,702	(955)	over
PROPERTY COSTS											
RATES	109	11	under	16	under	13	under	106	93	13	under
SCOTTISH WATER - METERED CHARGES	9	0		0		0		4	5	(1)	over
RENT	75	0		0		0		49	36	13	under
SERVICE CHARGE	3	1	under	1	under	(7)	over	2	8	(6)	over
FEU DUTIES	1	0		0		0		0	0	0	
PROPERTY INSURANCE	4	(2)	over	(2)	over	(1)	over	2	3	(1)	over
SECURITY COSTS	103	(5)	over	3	under	(8)	over	65	65	0	
REPAIRS & MAINTENANCE - INTERNAL CONTRATOR	1	1	under	1	under	0		0	2	(2)	over
REPAIRS & MAINTENANCE - EXTERNAL CONTRATOR	3	(1)	over	(1)	over	(1)	over	1	3	(2)	over
ELECTRICITY - CONTRACT	365	27	under	10	under	25	under	201	156	45	under
GAS	14	4	under	5	under	6	under	8	1	7	under
FIXTURE & FITTINGS	3,204	0		0		0		615	615	0	
CLEANING AND JANITORIAL SUPPLIES AND EQUIPMENT	3	1	under	0		0		1	2	(1)	over
HEALTH & HYGIENE MATERIALS	208	(2)	over	(11)	over	(2)	over	37	39	(2)	over
REFUSE UPLIFT	2	(1)	over	0		0		2	1	1	under
OTHER PROPERTY COSTS	18	0		7	under	9	under	15	4	11	under
PROPERTY COSTS	4,122	34	under	29	under	34	under	1,108	1,033	75	under

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Expenditure / Income Variance Trends 2020/2021											
SUPPLIES AND SERVICES											
COMPUTER EQUIPMENT PURCHASE	2,356	(108)	over	(212)	over	(131)	over	2,018	2,145	(127)	over
COMPUTER EQUIPMENT MAINTENANCE	2,029	10	under	(8)	over	(127)	over	1,999	2,136	(137)	over
I.T. EQUIPMENT MAINT - CONTRACT	648	42	under	34	under	0		479	481	(2)	over
I.T. ELECTRONIC MESSAGING	130	(9)	over	2	under	2	under	97	108	(11)	over
EQUIPMENT, APPARATUS AND TOOLS	205	(1)	over	1	under	27	under	132	105	27	under
SUPPLIES FOR CLIENTS	133	(39)	over	(40)	over	(31)	over	72	93	(21)	over
FURNITURE - OFFICE	0	1	under	1	under	1	under	0	(1)	1	under
MATERIALS	81	(4)	over	(7)	over	(8)	over	44	52	(8)	over
MATERIALS, APPARATUS AND EQUIPMENT	0	(2)	over	(3)	over	(4)	over	0	4	(4)	over
PUBLICATIONS, JOURNALS, NEWSPAPERS ETC.	9	0		1	under	1	under	5	3	2	under
FOODSTUFFS - GENERAL	82	15	under	23	under	29	under	45	11	34	under
PROTECTIVE CLOTHING & UNIFORMS	7	(42)	over	(88)	over	(89)	over	3	95	(92)	over
OTHER SUPPLIES AND SERVICES	641	142	under	125	under	162	under	450	57	393	under
HEALTH AND SAFETY	0	0		0		0		0	1	(1)	over
CATERING - OUTWITH CONTRACT	6	2	under	1	under	2	under	3	1	2	under
OUTSOURCED MAIL	150	5	under	9	under	17	under	68	48	20	under
SUPPLIES AND SERVICES	6,477	12	under	(161)	over	(149)	over	5,415	5,339	76	under
TRANSPORT AND PLANT											
PURCHASE OF PLANT	25	0		0		0		13	0	13	under
POOL CAR CHARGES - RENTAL	23	8	under	8	under	11	under	12	0	12	under
POOL CAR CHARGES - FUEL	5	0		0		2	under	3	0	3	under
FLEET SERVICE CHARGES - VEHICLE MAINTENANCE	7	2	under	0		0		3	0	3	under
FLEET SERVICE CHARGES - LEASING	5	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	2	0		0		0		0	0	0	
FLEET SERVICE CHARGES - DRIVERS	36	0		0		5	under	32	27	5	under
TRANSPORT AND PLANT	104	10	under	10	under	20	under	65	27	38	under

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Expenditure / Income Variance Trends 2020/2021											
ADMINISTRATION											
PRINTING AND STATIONERY	603	23	under	38	under	31	under	295	131	164	under
TELEPHONES	1,789	(24)	over	24	under	24	under	921	901	20	under
MOBILE PHONES	392	(11)	over	(25)	over	(25)	over	279	306	(27)	over
ADVERTISING - RECRUITMENT	29	0		0		0		29	29	0	
ADVERTISING - OF COUNCIL SERVICE AVAILABILITY	1	0		0		0		0	0	0	
ADVERTISING - OTHER	205	23	under	35	under	45	under	111	59	52	under
POSTAGES/COURIERS	505	(15)	over	(25)	over	(11)	over	242	281	(39)	over
SMS MESSAGING	0	0		(1)	over	(1)	over	0	3	(3)	over
MEMBERSHIP FEES/SUBSCRIPTIONS	256	0		(16)	over	(18)	over	202	219	(17)	over
INSURANCE	139	0		0		0		0	0	0	
MEDICAL COSTS	141	1	under	0		4	under	78	69	9	under
LEGAL EXPENSES	269	19	under	21	under	21	under	103	57	46	under
HOSPITALITY / CIVIC RECOGNITION	30	0		0		12	under	17	2	15	under
GIRO BANK AGENCY FEES	2	0		1	under	1	under	1	0	1	under
PAYPOINT AGENCY FEES	101	8	under	9	under	10	under	56	48	8	under
SECURITY UPLIFT FEES	6	(1)	over	(1)	over	2	under	3	1	2	under
OTHER ADMIN COSTS	520	1	under	1	under	5	under	392	393	(1)	over
MEMBERS ALLOWANCES	1,677	0		0		0		977	938	39	under
CONFERENCES - MEMBERS (incl associated costs)	9	3	under	1	under	4	under	3	0	3	under
CONFERENCES - OFFICIALS (incl associated costs)	9	2	under	3	under	1	under	5	0	5	under
TRAINING	899	22	under	61	under	27	under	472	407	65	under
VOLUNTEERS' EXPENSES	0	(3)	over	(3)	over	(3)	over	0	3	(3)	over
INTERNAL SUPPORT SERVICES ALLOCATION	42	0		0		0		0	0	0	
ADMINISTRATION	7,624	48	under	123	under	129	under	4,186	3,847	339	under
PAYMENT TO OTHER BODIES											
JOINT COMMITTEES - GENERAL	0	1	under	0		1	under	0	(1)	1	under
YOUTH EMPLOYMENT TRAINING INITIATIVE	0	(2)	over	0		(2)	over	0	0	0	
GRANTS TO VOLUNTARY ORGANISATIONS	678	0		0		12	under	306	291	15	under
PAYMENTS TO OTHER BODIES	2,495	69	under	200	under	294	under	891	615	276	under
EXTERNAL AUDIT FEES	495	0		(3)	over	(3)	over	338	347	(9)	over
BUSINESS GRANTS - COVID 19	46,200	0		0		0		43,665	43,665	0	
PRIVATE INDIVIDUALS - GENERAL	8	2	under	3	under	4	under	4	0	4	under
PAYMENT TO OTHER BODIES	49,876	70	under	200	under	306	under	45,204	44,917	287	under
PAYMENT TO CONTRACTORS											
PAYMENT TO PRIVATE CONTRACTOR	40	0		0		0		5	5	0	
PAYMENT TO EXTERNAL CONSULTANTS / PROFESSIONAL SERVICES	225	3	under	4	under	2	under	22	23	(1)	over
PAYMENT TO CONTRACTORS	265	3	under	4	under	2	under	27	28	(1)	over

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Expenditure / Income Variance Trends 2020/2021											
TRANSFER PAYMENTS											
RENT ALLOWANCE	28,964	186	under	1,289	under	1,473	under	16,319	15,174	1,145	under
RENT REBATES	41,722	90	under	(89)	over	(95)	over	22,499	23,103	(604)	over
TRANSFER PAYMENTS	70,686	276	under	1,200	under	1,378	under	38,818	38,277	541	under
FINANCING CHARGES											
LEASING CHARGES - OPERATIONAL	1	0		0		0		0	0	0	
I.T. EQUIPMENT LEASING-CONTRACT	1,019	14	under	(35)	over	(19)	over	624	671	(47)	over
FINANCING CHARGES	1,020	14	under	(35)	over	(19)	over	624	671	(47)	over
TOTAL EXPENDITURE	173,392	(82)	over	657	under	918	under	115,194	114,841	353	under
INCOME											
NON RELEVANT GOVERNMENT GRANT	(46,200)	0		0		0		(43,665)	(43,665)	0	
STATUTORY ADDITIONS - COST OF COLLECTION	(740)	(75)	under rec	(92)	under rec	(101)	under rec	(182)	(65)	(117)	under rec
RENT REBATES SUBSIDY	(37,091)	0		156	over rec	211	over rec	(19,345)	(20,068)	723	over rec
RENT ALLOWANCE SUBSIDY	(28,451)	(137)	under rec	(1,174)	under rec	(1,381)	under rec	(15,795)	(14,759)	(1,036)	under rec
DWP SUBSIDY	(1,268)	(71)	under rec	(97)	under rec	(107)	under rec	(737)	(629)	(108)	under rec
CONTRIBUTIONS FROM DEVELOPMENT AGENCIES	(120)	0		(6)	under rec	(2)	under rec	(65)	(109)	44	over rec
CONTRIBUTIONS FROM OTHER BODIES	(593)	19	over rec	17	over rec	20	over rec	(44)	(80)	36	over rec
SALES - GENERAL	(90)	(26)	under rec	(33)	under rec	(39)	under rec	(48)	(2)	(46)	under rec
SALES - OTHER BODIES	(719)	(20)	under rec	(36)	under rec	(91)	under rec	(538)	(341)	(197)	under rec
SALES - DEPARTMENTS OF THE AUTHORITY	(32)	0		(4)	under rec	(7)	under rec	(4)	0	(4)	under rec
FEES AND CHARGES - GENERAL	(4,323)	(89)	under rec	(95)	under rec	(114)	under rec	(1,591)	(1,447)	(144)	under rec
CHARGES TO HEALTH BOARDS	(38)	0		0		0		0	0	0	
FEES AND CHARGES - OTHER BODIES	(236)	(42)	under rec	(27)	under rec	(45)	under rec	(76)	(32)	(44)	under rec
FEES AND CHARGES - DEPARTMENTS OF THE AUTHORITY	(2,618)	(73)	under rec	(102)	under rec	(87)	under rec	(1,210)	(1,065)	(145)	under rec
RENTAL INCOME	(2)	0		(1)	under rec	(1)	under rec	(1)	0	(1)	under rec
HOME LOANS REPAYMENTS	(17)	0		0		0		0	0	0	
BIRTH REGISTRATION	(36)	0		0		0		(15)	(15)	0	
DEATH REGISTRATION	(71)	0		0		0		(4)	(4)	0	
MARRIAGE STATUTORY FEES	(99)	(35)	under rec	(39)	under rec	(45)	under rec	(70)	(15)	(55)	under rec
EXTRACT ISSUE	(96)	0		0		0		(48)	(56)	8	over rec
MARRIAGES	(74)	(34)	under rec	(39)	under rec	(45)	under rec	(60)	(5)	(55)	under rec
CITIZENSHIP CEREMONIES	(10)	0		0		0		(1)	(1)	0	
COMMITMENT CEREMONIES	0	0		0		0		0	(1)	1	over rec
NATIONAL CHECKING SERVICE	(71)	0		0		0		0	0	0	
OTHER INCOME	(8,388)	(115)	under rec	(150)	under rec	(224)	under rec	(4,385)	(4,012)	(373)	under rec
REALLOCATION OF CENTRAL SUPPORT COSTS	(6,603)	0		0		0		0	0	0	
REALLOCATION OF SUPPORT COSTS	(180)	0		0		0		0	0	0	
INCOME	(138,166)	(698)	under rec	(1,722)	under rec	(2,058)	under rec	(87,884)	(86,371)	(1,513)	under rec
NET EXPENDITURE	35,226	(780)	over	(1,065)	over	(1,140)	over	27,310	28,470	(1,160)	over