

Appendix C

South Lanarkshire Council

Revenue Budget Monitoring Statement

Period Ended 19 June 2019 (No.3)

Finance and Corporate Resources

	Annual Budget	Forecast for Year	Annual Forecast Variance	Budget Proportion to 19/06/20	Actual to Period 3 to 19/06/20	Variance to 19/06/20
Service Departments :-	£m	£m	£m	£m	£m	£m
Finance Services - Strategy	1.982	1.982	0.000	0.798	0.817	(0.019) over
Finance Services - Transactions	13.685	13.685	0.000	4.064	4.076	(0.012) over
Audit and Compliance Services	0.330	0.330	0.000	0.127	0.131	(0.004) over
Information Technology Services	4.707	4.707	0.000	2.981	2.956	0.025 under
Communications and Strategy Services	0.957	0.957	0.000	0.347	0.377	(0.030) over
Administration and Licensing Services	4.204	4.204	0.000	1.526	1.606	(0.080) over
Personnel Services	10.143	10.143	0.000	1.873	1.892	(0.019) over
COVID-19	0.000	0.000	0.000	0.000	0.292	(0.292)
Total Finance and Corporate Resources	36.008	36.008	0.000	11.716	12.147	(0.431) over

Finance and Corporate Resources Variance Analysis 2020/21 (Period 3)

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Employee Costs	(235k) over	Overtime - (141k) over Pension Increases - (83k) over	COVID-19 - (115k) over Finance (Strategy) - (14k) over Finance (Transactions) Services - (12k) over IT Services - (15k) over Administration, Legal and Licensing Services - (18k) over Personnel Services - (20k) over	The overspends reflect additional overtime required due to COVID-19 for the processing of COVID-19 business support grants, benefits and council tax. The overspends reflect the ongoing cost of early retirements and are being managed within the overall budget.
Supplies and Services	(63k) over	Computer Equipment Purchase - (109k) over	COVID-19 - (101k) over	The overspend reflects additional equipment required to facilitate home working due to lockdown and the creation of the Wellbeing Line to support vulnerable members of the community.

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Administration Costs	64k under	Printing and Stationery - 34k under	All Services	This underspend reflects lower than anticipated expenditure across the Resource.to date.
		Paypoint Agency Fees - (31k) over	COVID - (35k) over	This overspend reflects paypoint fees associated with the administration of free school meals payments due to COVID-19.
		Medical Costs - 38k under	Personnel Services - 37k under	The underspend is due to lower than anticipated medical referrals to date.
Transfer Payments	171k under	Rent Allowance - 121k under	Finance (Transactions) Services - 121k under	This underspend is related to the demand for Housing Benefit for private housing tenants and is offset by and under recovery in income.
		Rent Rebate - 50k under	Finance (Transactions) Services - 50k under	This underspend is related to the demand for Housing Benefit for council housing tenants.

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Income	(386k) under recovered	Statutory Cost of Collection - (46k) under recovered	Finance (Transactions) Services - (46k) 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 Allowance Subsidy - (82k) under recovered	Finance (Transactions) Services - (82k) under recovered	This over recovery reflects the demand for Housing Benefit for private housing tenants and is offset by an overspend on transfer payments.
		DWP Subsidy - (52k) under recovered	Finance (Transactions) Services - (52k) under recovered	The under recovery is due to a reduction in the Department for Work and Pensions Administration Subsidy this financial year.
		Fees and Charges - General - (40k) under recovered	Administration, Legal and Licensing Services - (30k) under recovered	The under recovery is mainly due to lower than anticipated income generated to date due to COVID-19.
		Fees and Charges - Departments of the Authority - (52k) under recovered	Communications and Strategy Services - (46k) under recovered	The under recovery reflects lower than anticipated income generated to date due to COVID-19.

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Income (cont)		Marriage Statutory Fees - (18k) under recovered	Administration, Legal and Licensing - (18k) under recovered	The under recovery reflects lower than anticipated income generated due to COVID-19.
		Marriages - (18k) under recovered	Administration, Legal and Licensing - (18k) under recovered	The under recovery reflects lower than anticipated income generated due to COVID-19.
		Other Income - (62k) under recovered	Finance (Transactions) Services - (71k) under recovered	The under recovery mainly relates to income from the recovery of Housing Benefit Overpayment being lower than anticipated to date.

Finance & Corporate Resources - Total	REVISED ANNUAL BUDGET SLC 20/21 2	PERIOD 2 VARIANCE AMOUNT	Over/ Under	PERIOD 3 ESTIMATE TO DATE	PERIOD 3 ACTUAL TO DATE	PERIOD 3 VARIANCE AMOUNT	Over/ Under
Expenditure / Income Variance Trends 2020/2021							
EMPLOYEE COSTS							
TEACHERS OVERTIME	0	0		0	0	0	
APT & C BASIC	24,508	(62)	over	5,171	5,256	(85)	over
APT & C OVERTIME	80	(79)	over	9	150	(141)	over
APT & C SUPERANNUATION	4,985	5	under	1,060	1,002	58	under
APT & C NIC	2,454	6	under	517	502	15	under
MANUAL BASIC	15	(1)	over	3	5	(2)	over
MANUAL SUPERANNUATION	0	0		0	1	(1)	over
TRAVEL AND SUBSISTANCE	34	2	under	6	2	4	under
OTHER EMPLOYEE COSTS	1,161	0		0	0	0	
PENSION INCREASES	832	(26)	over	144	227	(83)	over
EMPLOYEE COSTS	34,069	(155)	over	6,910	7,145	(235)	over
PROPERTY COSTS							
RATES	109	0		0	0	0	
SCOTTISH WATER - METERED CHARGES	9	(2)	over	1	2	(1)	over
RENT	75	2	under	16	16	0	
SERVICE CHARGE	2	0		1	0	1	under
FEU DUTIES	1	0		0	0	0	
PROPERTY INSURANCE	4	0		1	0	1	under
SECURITY COSTS	103	(14)	over	21	30	(9)	over
REPAIRS & MAINTENANCE - INTERNAL CONTRATOR	1	0		0	(1)	1	under
REPAIRS & MAINTENANCE - EXTERNAL CONTRATOR	2	0		0	0	0	
ELECTRICITY - CONTRACT	364	26	under	70	59	11	under
GAS	14	0		2	1	1	under
FIXTURE & FITTINGS	3,204	0		160	160	0	
CLEANING AND JANITORIAL SUPPLIES AND EQUIPMENT	2	0		0	0	0	
REFUSE UPLIFT	3	0		0	0	0	
OTHER PROPERTY COSTS	18	4	under	1	1	0	
PROPERTY COSTS	3,911	16	under	273	268	5	under

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Expenditure / Income Variance Trends 2020/2021							
SUPPLIES AND SERVICES							
COMPUTER EQUIPMENT PURCHASE	2,726	(88)	over	716	825	(109)	over
COMPUTER EQUIPMENT MAINTENANCE	1,657	(1)	over	1,599	1,606	(7)	over
I.T. EQUIPMENT MAINT - CONTRACT	648	(6)	over	175	165	10	under
I.T. ELECTRONIC MESSAGING	130	11	under	27	34	(7)	over
EQUIPMENT, APPARATUS AND TOOLS	204	(4)	over	57	59	(2)	over
SUPPLIES FOR CLIENTS	133	0		21	7	14	under
MATERIALS	81	0		10	17	(7)	over
PUBLICATIONS, JOURNALS, NEWSPAPERS ETC.	10	0		1	0	1	under
FOODSTUFFS - GENERAL	83	0		12	0	12	under
PROTECTIVE CLOTHING & UNIFORMS	7	0		1	1	0	
OTHER SUPPLIES AND SERVICES	642	(6)	over	35	7	28	under
CATERING - OUTWITH CONTRACT	6	0		1	0	1	under
OUTSOURCED MAIL	150	(1)	over	18	15	3	under
SUPPLIES AND SERVICES	6,477	(95)	over	2,673	2,736	(63)	over
TRANSPORT AND PLANT							
PURCHASE OF PLANT	25	0		0	0	0	
POOL CAR CHARGES - RENTAL	23	1	under	3	0	3	under
POOL CAR CHARGES - FUEL	5	0		0	0	0	
FLEET SERVICE CHARGES - VEHICLE MAINTENANCE	7	0		0	0	0	
FLEET SERVICE CHARGES - LEASING	5	0		1	0	1	under
FLEET SERVICE CHARGES - ROAD FUND LICENCES/MOT	1	0		0	0	0	
FLEET SERVICE CHARGES - FUEL	2	0		0	0	0	
FLEET SERVICE CHARGES - DRIVERS	36	0		0	0	0	
TRANSPORT AND PLANT	104	1	under	4	0	4	under

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Expenditure / Income Variance Trends 2020/2021							
ADMINISTRATION							
PRINTING AND STATIONERY	592	3	under	41	7	34	under
TELEPHONES	1,799	13	under	416	409	7	under
MOBILE PHONES	392	(6)	over	69	76	(7)	over
ADVERTISING - RECRUITMENT	29	0		16	16	0	
ADVERTISING - OF COUNCIL SERVICE AVAILABILITY	1	0		0	0	0	
ADVERTISING - OTHER	206	0		31	20	11	under
POSTAGES/COURIERS	506	(2)	over	63	66	(3)	over
MEMBERSHIP FEES/SUBSCRIPTIONS	226	(1)	over	192	190	2	under
INSURANCE	139	0		0	0	0	
MEDICAL COSTS	141	62	under	60	22	38	under
LEGAL EXPENSES	269	6	under	23	20	3	under
HOSPITALITY / CIVIC RECOGNITION	30	2	under	0	0	0	
GIRO BANK AGENCY FEES	2	0		0	0	0	
PAYPOINT AGENCY FEES	101	0		21	52	(31)	over
SECURITY UPLIFT FEES	6	1	under	1	1	0	
OTHER ADMIN COSTS	452	(2)	over	90	92	(2)	over
MEMBERS ALLOWANCES	1,677	0		320	320	0	
CONFERENCES - MEMBERS (incl associated costs)	9	1	under	1	0	1	under
CONFERENCES - OFFICIALS (incl associated costs)	9	0		0	0	0	
TRAINING	868	(6)	over	59	48	11	under
INTERNAL SUPPORT SERVICES ALLOCATION	42	0		0	0	0	
ADMINISTRATION	7,496	71	under	1,403	1,339	64	under

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Expenditure / Income Variance Trends 2020/2021							
PAYMENT TO OTHER BODIES							
JOINT COMMITTEES - GENERAL	0	1	under	0	(1)	1	under
GRANTS TO VOLUNTARY ORGANISATIONS	678	0		270	270	0	
PAYMENTS TO OTHER BODIES	2,672	(4)	over	282	285	(3)	over
BUSINESS GRANTS - COVID 19	495			170	171	(1)	over
EXTERNAL AUDIT FEES	46,200	(1)	over	38,088	38,088	0	
PRIVATE INDIVIDUALS - GENERAL	8	1	under	0	0	0	
PAYMENT TO OTHER BODIES	50,053	(3)	over	38,810	38,813	(3)	over
PAYMENT TO CONTRACTORS							
PAYMENT TO PRIVATE CONTRACTOR	40	0		0	0	0	
PAYMENT TO EXTERNAL CONSULTANTS / PROFESSIONAL SERVICES	225	1	under	13	13	0	
PAYMENT TO CONTRACTORS	265	1	under	13	13	0	
TRANSFER PAYMENTS							
RENT ALLOWANCE	28,965	1	under	4,555	4,434	121	under
RENT REBATES	41,722	31	under	7,257	7,207	50	under
TRANSFER PAYMENTS	70,687	32	under	11,812	11,641	171	under
FINANCING CHARGES							
LEASING CHARGES - OPERATIONAL	1	0		0	0	0	
I.T. EQUIPMENT LEASING-CONTRACT	1,019	11	under	255	243	12	under
FINANCING CHARGES	1,020	11	under	255	243	12	under
TOTAL EXPENDITURE	174,082	(121)	over	62,153	62,198	(45)	over

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Expenditure / Income Variance Trends 2020/2021							
INCOME							
NON RELEVANT GOVERNMENT GRANT	(46,200)	0		(38,088)	(38,088)	0	
STATUTORY ADDITIONS - COST OF COLLECTIO	(740)	0		(82)	(36)	(46)	under rec
RENT REBATES SUBSIDY	(37,091)	0		(6,048)	(6,048)	0	
RENT ALLOWANCE SUBSIDY	(28,451)	0		(3,970)	(3,888)	(82)	under rec
DWP SUBSIDY	(1,268)	(6)	under rec	(223)	(171)	(52)	under rec
CONTRIBUTIONS FROM DEVELOPMENT AGENCIES	(120)	(2)	under rec	(54)	(53)	(1)	under rec
CONTRIBUTIONS FROM OTHER BODIES	(593)	20	over rec	(13)	(29)	16	over rec
SALES - GENERAL	(90)	(5)	under rec	(14)	(2)	(12)	under rec
SALES - OTHER BODIES	(719)	0		(251)	(248)	(3)	under rec
SALES - DEPARTMENTS OF THE AUTHORITY	(32)	(2)	under rec	0	0	0	
FEES AND CHARGES - GENERAL	(4,295)	(18)	under rec	(383)	(343)	(40)	under rec
CHARGES TO HEALTH BOARDS	(38)	0		0	0	0	
FEES AND CHARGES - OTHER BODIES	(236)	0		(22)	(6)	(16)	under rec
FEES AND CHARGES - DEPARTMENTS OF THE AUTHORITY	(2,618)	(27)	under rec	(222)	(170)	(52)	under rec
RENTAL INCOME	(1)	0		0	0	0	
HOME LOANS REPAYMENTS	(17)	0		0	0	0	
BIRTH REGISTRATION	(36)	0		0	0	0	
DEATH REGISTRATION	(71)	0		(3)	(3)	0	
MARRIAGE STATUTORY FEES	(99)	(8)	under rec	(18)	0	(18)	under rec
EXTRACT ISSUE	(96)	0		(17)	(17)	0	
MARRIAGES	(75)	(8)	under rec	(17)	1	(18)	under rec
CITIZENSHIP CEREMONIES	(10)	0		0	0	0	
NATIONAL CHECKING SERVICE	(71)	0		0	0	0	
OTHER INCOME	(8,324)	(21)	under rec	(1,012)	(950)	(62)	under rec
TRANSFER OF CORPORATE AND DEMOCARTIC CO	(1,080)	0		0	0	0	
REALLOCATION OF CENTRAL SUPPORT COSTS	(5,523)	0		0	0	0	
REALLOCATION OF SUPPORT COSTS	(180)	0		0	0	0	
INCOME	(138,074)	(77)	under rec	(50,437)	(50,051)	(386)	under rec
NET EXPENDITURE	36,008	(198)	over	11,716	12,147	(431)	over