

**Appendix C**

**South Lanarkshire Council**

**Revenue Budget Monitoring Statement**

**Period Ended 11 September 2020 (No.6)**

**Finance and Corporate Resources**

	<b>Annual Budget</b>	<b>Forecast for Year</b>	<b>Annual Forecast Variance</b>	<b>Budget Proportion to 11/09/20</b>	<b>Actual to Period 6 to 11/09/20</b>	<b>Variance to 11/09/20</b>
<b>Service Departments :-</b>	<b>£m</b>	<b>£m</b>	<b>£m</b>	<b>£m</b>	<b>£m</b>	<b>£m</b>
Finance Services - Strategy	1.982	1.982	0.000	1.535	1.531	0.004 under
Finance Services - Transactions	13.685	13.685	0.000	7.099	7.179	(0.080) over
Audit and Compliance Services	0.330	0.330	0.000	0.282	0.281	0.001 under
Information Technology Services	4.707	4.707	0.000	4.144	4.042	0.102 under
Communications and Strategy Services	0.957	0.957	0.000	0.642	0.717	(0.075) over
Administration and Licensing Services	4.204	4.204	0.000	2.390	2.566	(0.176) over
Personnel Services	10.278	10.278	0.000	4.148	4.147	0.001 under
COVID-19	0.000	0.000	0.000	0.000	0.842	(0.842)
<b>Total Finance and Corporate Resources</b>	<b>36.143</b>	<b>36.143</b>	<b>0.000</b>	<b>20.240</b>	<b>21.305</b>	<b>(1.065) over</b>

### **Finance and Corporate Resources Variance Analysis 2020/21 (Period 6)**

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Employee Costs	(713k) over	APT&C Basic / Superannuation / NI - (178k) over	IT Services - (38k) over Personnel Services - (80k) over	The overspends are due to lower than anticipated staff turnover across the Services.
			COVID-19 - (112k) 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 - (434k) over	COVID-19 - (389k) 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) - (34k) 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
Employee Costs (cont)		Pension Increases - (96k) over	Finance (Transactions) Services - (16k) over IT Services - (18k) over Administration, Legal and Licensing Services - (21k) over Personnel Services - (26k) over	The overspends reflect the ongoing cost of early retirals and are being managed within the overall budget.
Supplies and Services	161k under	Computer Equipment Purchase - (212k) over  IT Equipment Maintenance - Contract - 34k under  Supplies for Clients - (40k) over	COVID-19 - (170k) over  <u>Personnel Services - (27k) over</u>  IT Services - 46k under  Communications and Strategy Services - (40k) 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.  The overspend relates to the costs of licences.  The underspend is due to less than anticipated costs for licenses and subscriptions for various IT systems to date.  The overspend relates to materials for rechargeable work undertaken to date, offset by additional income.

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Supplies and Services (cont)		Protective Clothing and Uniforms - (88k) over	COVID-19 - (90k)	The overspend relates to the purchase of personal protective equipment and sanitising supplies.
		Other Supplies and Services - 125k under	IT - 99k under	The underspend reflects the timing of the implementation of changes to IT storage facilities.
Administration Costs	123k under	<u>Printing and Stationery - 38k under</u>	<u>Communications and Strategy Services - 21k under</u>	The underspend reflects lower than anticipated printing costs due to COVID, and is offset by an under recovery of income.
		<u>Advertising - Other - 35k under</u>	<u>Communications and Strategy Services - 33k under</u>	The underspend reflects lower than anticipated advertising expenditure due to COVID, and is offset by an under recovery of income.
		<u>Training - 61k under</u>	<u>Personnel Services - 63k under</u>	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	200k under	Payment to Other Bodies - 200k under	Personnel Services - 200k 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	1,200k under	Rent Allowance - 1,289k under  <u>Rent Rebate - (89k) over</u>	Finance (Transactions) Services - 1,289k under  <u>COVID-19 - (86k) over</u>	Th3 underspend is related to the demand for Housing Benefit for private housing tenants and is offset by and 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.
Income	(1,722k) under recovered	Statutory Cost of Collection - (92k) under recovered	Finance (Transactions) Services - (92k) 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.

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Income (cont)		<u>Rent Rebate Subsidy- 156k over recovered</u>	<u>Finance (Transactions) Services - 120k over recovered</u>	This over recovery reflects the demand for Housing Benefit for council housing tenants and is offset by an overspend on Transfer Payments.
			<u>COVID-19 - 36k over recovered</u>	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 - (1,174k) under recovered	Finance (Transactions) Services - (1,174k) under recovered	This under recovery reflects the demand for Housing Benefit for private housing tenants and is offset by an underspend on Transfer Payments.
		DWP Subsidy - (97k) under recovered	Finance (Transactions) Services - (97k) 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 - (95k) under recovered	Administration, Legal and Licensing Services - (69k) 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)	<u>Personnel Services - (25k) under recovered</u>	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 - (27k) under recovered	Communications and Strategy Services - (27k) under recovered	The under recovery reflects lower than anticipated income generated to date due to COVID-19.
		Fees and Charges - Departments of the Authority - (102k) under recovered	Communications and Strategy Services - (24k) under recovered	The under recovery reflects lower than anticipated income generated to date due to COVID-19.
			Personnel Services - (76k) 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 - (39k) under recovered	Administration, Legal and Licensing - (39k) under recovered	The under recovery reflects lower than anticipated income generated due to COVID-19.
		Marriages - (39k) under recovered	Administration, Legal and Licensing - (39k) 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 - (150k) under recovered	Finance (Transactions) Services - (178k) under recovered	The under recovery mainly relates to income from the recovery of Housing Benefit Overpayment being lower than anticipated to date.

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



Finance & Corporate Resources - Total	REVISED ANNUAL BUDGET SLC 20/21 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
Expenditure / Income Variance Trends 2020/2021											
EMPLOYEE COSTS											
APT & C BASIC	24,578	(84)	over	(136)	over	(178)	over	10,997	11,270	(273)	over
APT & C OVERTIME	80	(142)	over	(164)	over	(365)	over	23	457	(434)	over
APT & C SUPERANNUATION	4,995	58	under	62	under	58	under	2,230	2,152	78	under
APT & C NIC	2,459	15	under	17	under	23	under	1,098	1,081	17	under
MANUAL BASIC	15	(2)	over	(3)	over	(4)	over	6	10	(4)	over
MANUAL SUPERANNUATION	0	(1)	over	(1)	over	(1)	over	0	2	(2)	over
MANUAL NIC	0	0		0		0		0	1	(1)	over
TRAVEL AND SUBSISTANCE	34	4	under	6	under	5	under	14	6	8	under
OTHER EMPLOYEE COSTS	1,161	0		(1)	over	(1)	over	0	6	(6)	over
PENSION INCREASES	832	(83)	over	(69)	over	(86)	over	357	453	(96)	over
<b>EMPLOYEE COSTS</b>	<b>34,154</b>	<b>(235)</b>	<b>over</b>	<b>(289)</b>	<b>over</b>	<b>(549)</b>	<b>over</b>	<b>14,725</b>	<b>15,438</b>	<b>(713)</b>	<b>over</b>
PROPERTY COSTS											
RATES	109	0		10	under	11	under	16	0	16	under
SCOTTISH WATER - METERED CHARGES	9	(1)	over	0		0		4	4	0	
RENT	75	0		1	under	0		19	19	0	
SERVICE CHARGE	2	1	under	1	under	1	under	1	0	1	under
FEU DUTIES	1	0		0		0		0	0	0	
PROPERTY INSURANCE	4	1	under	(2)	over	(2)	over	1	3	(2)	over
SECURITY COSTS	103	(9)	over	(5)	over	(5)	over	51	48	3	under
REPAIRS & MAINTENANCE - INTERNAL CONTRATOR	1	1	under	1	under	1	under	0	(1)	1	under
REPAIRS & MAINTENANCE - EXTERNAL CONTRATOR	3	0		0		(1)	over	1	2	(1)	over
ELECTRICITY - CONTRACT	365	11	under	25	under	27	under	142	132	10	under
GAS	14	1	under	2	under	4	under	6	1	5	under
FIXTURE & FITTINGS	3,204	0		0		0		385	385	0	
CLEANING AND JANITORIAL SUPPLIES AND EQUIPMENT	2	0		1	under	1	under	1	1	0	
HEALTH & HYGIENE MATERIALS	208	0		(1)	over	(2)	over	12	23	(11)	over
REFUSE UPLIFT	2	0		0		(1)	over	1	1	0	
OTHER PROPERTY COSTS	18	0		3	under	0		8	1	7	under
<b>PROPERTY COSTS</b>	<b>4,120</b>	<b>5</b>	<b>under</b>	<b>36</b>	<b>under</b>	<b>34</b>	<b>under</b>	<b>648</b>	<b>619</b>	<b>29</b>	<b>under</b>

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Expenditure / Income Variance Trends 2020/2021											
SUPPLIES AND SERVICES											
COMPUTER EQUIPMENT PURCHASE	2,475	(109)	over	(98)	over	(108)	over	1,812	2,024	(212)	over
COMPUTER EQUIPMENT MAINTENANCE	1,909	(7)	over	39	under	10	under	1,786	1,794	(8)	over
I.T. EQUIPMENT MAINT - CONTRACT	648	10	under	(3)	over	42	under	296	262	34	under
I.T. ELECTRONIC MESSAGING	130	(7)	over	(20)	over	(9)	over	74	72	2	under
EQUIPMENT, APPARATUS AND TOOLS	204	(2)	over	(2)	over	(1)	over	68	67	1	under
SUPPLIES FOR CLIENTS	133	14	under	(24)	over	(39)	over	51	91	(40)	over
FURNITURE - OFFICE	0	0		1	under	1	under	0	(1)	1	under
MATERIALS	81	(7)	over	(8)	over	(4)	over	31	38	(7)	over
MATERIALS, APPARATUS AND EQUIPMENT	0	0		0		(2)	over	0	3	(3)	over
PUBLICATIONS, JOURNALS, NEWSPAPERS ETC.	10	1	under	2	under	0		4	3	1	under
FOODSTUFFS - GENERAL	82	12	under	18	under	15	under	32	9	23	under
PROTECTIVE CLOTHING & UNIFORMS	7	0		(15)	over	(42)	over	3	91	(88)	over
OTHER SUPPLIES AND SERVICES	642	28	under	24	under	142	under	147	22	125	under
CATERING - OUTWITH CONTRACT	6	1	under	1	under	2	under	2	1	1	under
OUTSOURCED MAIL	150	3	under	5	under	5	under	43	34	9	under
<b>SUPPLIES AND SERVICES</b>	<b>6,477</b>	<b>(63)</b>	<b>over</b>	<b>(80)</b>	<b>over</b>	<b>12</b>	<b>under</b>	<b>4,349</b>	<b>4,510</b>	<b>(161)</b>	<b>over</b>
TRANSPORT AND PLANT											
PURCHASE OF PLANT	25	0		0		0		0	0	0	
POOL CAR CHARGES - RENTAL	23	3	under	4	under	8	under	8	0	8	under
POOL CAR CHARGES - FUEL	5	0		0		0		0	0	0	
FLEET SERVICE CHARGES - VEHICLE MAINTENANCE	7	0		0		2	under	0	0	0	
FLEET SERVICE CHARGES - LEASING	5	1	under	1	under	0		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		0		27	27	0	
<b>TRANSPORT AND PLANT</b>	<b>104</b>	<b>4</b>	<b>under</b>	<b>5</b>	<b>under</b>	<b>10</b>	<b>under</b>	<b>37</b>	<b>27</b>	<b>10</b>	<b>under</b>

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Expenditure / Income Variance Trends 2020/2021											
ADMINISTRATION											
PRINTING AND STATIONERY	602	34	under	38	under	23	under	191	153	38	under
TELEPHONES	1,799	7	under	33	under	(24)	over	773	749	24	under
MOBILE PHONES	392	(7)	over	(18)	over	(11)	over	181	206	(25)	over
ADVERTISING - RECRUITMENT	29	0		0		0		29	29	0	
ADVERTISING - OF COUNCIL SERVICE AVAILABILITY	1	0		0		0		0	0	0	
ADVERTISING - OTHER	206	11	under	18	under	23	under	79	44	35	under
POSTAGES/COURIERS	506	(3)	over	(7)	over	(15)	over	161	186	(25)	over
SMS MESSAGING	0	0		0		0		0	1	(1)	over
MEMBERSHIP FEES/SUBSCRIPTIONS	226	2	under	(1)	over	0		189	205	(16)	over
INSURANCE	139	0		0		0		0	0	0	
MEDICAL COSTS	141	38	under	(3)	over	1	under	55	55	0	
LEGAL EXPENSES	269	3	under	5	under	19	under	60	39	21	under
HOSPITALITY / CIVIC RECOGNITION	30	0		0		0		0	0	0	
GIRO BANK AGENCY FEES	2	0		0		0		1	0	1	under
PAYPOINT AGENCY FEES	101	(31)	over	6	under	8	under	39	30	9	under
SECURITY UPLIFT FEES	6	0		(1)	over	(1)	over	2	3	(1)	over
OTHER ADMIN COSTS	457	(2)	over	(1)	over	1	under	238	237	1	under
MEMBERS ALLOWANCES	1,677	0		0		0		688	688	0	
CONFERENCES - MEMBERS (incl associated costs)	9	1	under	2	under	3	under	1	0	1	under
CONFERENCES - OFFICIALS (incl associated costs)	9	0		1	under	2	under	3	0	3	under
TRAINING	898	11	under	37	under	22	under	360	299	61	under
VOLUNTEERS' EXPENSES	0	0		(3)	over	(3)	over	0	3	(3)	over
INTERNAL SUPPORT SERVICES ALLOCATION	42	0		0		0		0	0	0	
<b>ADMINISTRATION</b>	<b>7,541</b>	<b>64</b>	<b>under</b>	<b>106</b>	<b>under</b>	<b>48</b>	<b>under</b>	<b>3,050</b>	<b>2,927</b>	<b>123</b>	<b>under</b>
PAYMENT TO OTHER BODIES											
JOINT COMMITTEES - GENERAL	0	1	under	1	under	1	under	0	0	0	
YOUTH EMPLOYMENT TRAINING INITIATIVE	0	0		(2)	over	(2)	over	0	0	0	
GRANTS TO VOLUNTARY ORGANISATIONS	678	0		0		0		286	286	0	
PAYMENTS TO OTHER BODIES	2,495	(3)	over	(5)	over	69	under	649	449	200	under
EXTERNAL AUDIT FEES	495	(1)	over	0		0		176	179	(3)	over
BUSINESS GRANTS - COVID 19	46,200	0		0		0		44,255	44,255	0	
PRIVATE INDIVIDUALS - GENERAL	8	0		2	under	2	under	3	0	3	under
<b>PAYMENT TO OTHER BODIES</b>	<b>49,876</b>	<b>(3)</b>	<b>over</b>	<b>(4)</b>	<b>over</b>	<b>70</b>	<b>under</b>	<b>45,369</b>	<b>45,169</b>	<b>200</b>	<b>under</b>
PAYMENT TO CONTRACTORS											
PAYMENT TO PRIVATE CONTRACTOR	40	0		0		0		5	5	0	
PAYMENT TO EXTERNAL CONSULTANTS / PROFESSIONAL SERVICES	225	0		0		3	under	17	13	4	under
<b>PAYMENT TO CONTRACTORS</b>	<b>265</b>	<b>0</b>		<b>0</b>		<b>3</b>	<b>under</b>	<b>22</b>	<b>18</b>	<b>4</b>	<b>under</b>
TRANSFER PAYMENTS											
RENT ALLOWANCE	28,964	121	under	157	under	186	under	12,171	10,882	1,289	under
RENT REBATES	41,722	50	under	75	under	90	under	15,942	16,031	(89)	over
<b>TRANSFER PAYMENTS</b>	<b>70,686</b>	<b>171</b>	<b>under</b>	<b>232</b>	<b>under</b>	<b>276</b>	<b>under</b>	<b>28,113</b>	<b>26,913</b>	<b>1,200</b>	<b>under</b>

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Expenditure / Income Variance Trends 2020/2021											
FINANCING CHARGES											
LEASING CHARGES - OPERATIONAL	1	0		0		0		0	0	0	
I.T. EQUIPMENT LEASING-CONTRACT	1,020	12	under	(14)	over	14	under	624	659	(35)	over
<b>FINANCING CHARGES</b>	<b>1,021</b>	<b>12</b>	<b>under</b>	<b>(14)</b>	<b>over</b>	<b>14</b>	<b>under</b>	<b>624</b>	<b>659</b>	<b>(35)</b>	<b>over</b>
<b>TOTAL EXPENDITURE</b>	<b>174,244</b>	<b>(45)</b>	<b>over</b>	<b>(8)</b>	<b>over</b>	<b>(82)</b>	<b>over</b>	<b>96,937</b>	<b>96,280</b>	<b>657</b>	<b>under</b>
INCOME											
NON RELEVANT GOVERNMENT GRANT	(46,200)	0		0		0		(44,255)	(44,255)	0	
STATUTORY ADDITIONS - COST OF COLLECTION	(740)	(46)	under rec	(63)	under rec	(75)	under rec	(137)	(45)	(92)	under rec
RENT REBATES SUBSIDY	(37,091)	0		0		0		(14,851)	(15,007)	156	over rec
RENT ALLOWANCE SUBSIDY	(28,451)	(82)	under rec	(110)	under rec	(137)	under rec	(10,975)	(9,801)	(1,174)	under rec
DWP SUBSIDY	(1,268)	(52)	under rec	(69)	under rec	(71)	under rec	(530)	(433)	(97)	under rec
CONTRIBUTIONS FROM DEVELOPMENT AGENCIES	(120)	(1)	under rec	3	over rec	0		(71)	(65)	(6)	under rec
CONTRIBUTIONS FROM OTHER BODIES	(593)	16	over rec	18	over rec	19	over rec	(28)	(45)	17	over rec
SALES - GENERAL	(90)	(12)	under rec	(19)	under rec	(26)	under rec	(35)	(2)	(33)	under rec
SALES - OTHER BODIES	(719)	(3)	under rec	0		(20)	under rec	(377)	(341)	(36)	under rec
SALES - DEPARTMENTS OF THE AUTHORITY	(32)	0		0		0		(4)	0	(4)	under rec
FEES AND CHARGES - GENERAL	(4,322)	(40)	under rec	(56)	under rec	(89)	under rec	(1,175)	(1,080)	(95)	under rec
CHARGES TO HEALTH BOARDS	(38)	0		0		0		0	0	0	
FEES AND CHARGES - OTHER BODIES	(236)	(16)	under rec	(32)	under rec	(42)	under rec	(46)	(19)	(27)	under rec
FEES AND CHARGES - DEPARTMENTS OF THE AUTHORITY	(2,618)	(52)	under rec	(17)	under rec	(73)	under rec	(914)	(812)	(102)	under rec
RENTAL INCOME	(1)	0		0		0		(1)	0	(1)	under rec
HOME LOANS REPAYMENTS	(17)	0		0		0		0	0	0	
BIRTH REGISTRATION	(36)	0		0		0		(9)	(9)	0	
DEATH REGISTRATION	(71)	0		0		0		(4)	(4)	0	
MARRIAGE STATUTORY FEES	(99)	(18)	under rec	(24)	under rec	(35)	under rec	(49)	(10)	(39)	under rec
EXTRACT ISSUE	(96)	0		0		0		(39)	(39)	0	
MARRIAGES	(75)	(18)	under rec	(24)	under rec	(34)	under rec	(41)	(2)	(39)	under rec
CITIZENSHIP CEREMONIES	(10)	0		0		0		(1)	(1)	0	
NATIONAL CHECKING SERVICE	(71)	0		0		0		0	0	0	
OTHER INCOME	(8,324)	(62)	under rec	(80)	under rec	(115)	under rec	(3,155)	(3,005)	(150)	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	
<b>INCOME</b>	<b>(138,101)</b>	<b>(386)</b>	<b>under rec</b>	<b>(473)</b>	<b>under rec</b>	<b>(698)</b>	<b>under rec</b>	<b>(76,697)</b>	<b>(74,975)</b>	<b>(1,722)</b>	<b>under rec</b>
<b>NET EXPENDITURE</b>	<b>36,143</b>	<b>(431)</b>	<b>over</b>	<b>(481)</b>	<b>over</b>	<b>(780)</b>	<b>over</b>	<b>20,240</b>	<b>21,305</b>	<b>(1,065)</b>	<b>over</b>