

Appendix A

South Lanarkshire Council

Revenue Budget Monitoring Statement

Period Ended 14 August 2020 (No.5)

Community and Enterprise Resources

	Annual Budget	Forecast for Year	Annual Forecast Variance	Budget Proportion to 14/08/20	Actual to Period 5 to 14/08/20	Variance to 14/08/20
Service Departments :-	£m	£m	£m	£m	£m	£m
Facilities Streets, Waste and Grounds	65.599	65.599	0.000	18.863	18.704	0.159 under
Fleet, Environmental and Projects	0.925	0.925	0.000	(1.720)	(1.504)	(0.216) over
Leisure and Culture	19.321	19.321	0.000	9.653	9.633	0.020 under
Planning and Economic Development	2.140	2.140	0.000	0.900	1.242	(0.342) over
Roads	19.717	19.717	0.000	6.914	7.575	(0.661) over
COVID-19	0.000	0.000	0.000	0.000	2.860	(2.860)
Total Community and Enterprise Resources	107.702	107.702	0.000	34.610	38.510	(3.900) over

Community and Enterprise Resources Variance Analysis 2020/21 (Period 5)

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Employee Costs	819k under	APT&C Basic/Superannuation/NI - 776k under Overtime - 63k under	Facilities, Streets, Waste and Grounds - 340k under Fleet, Environmental and Projects - 130k under Roads - 338k under COVID-19 - (74k) over Roads - 141k under COVID-19 - (73k) over	The variance is mainly due to vacant posts of which some are currently being progressed, partially offset by staff working on COVID-19 based duties. The overtime variance is the net effect of staff working on COVID-19 based duties partially offset by underspends as a result of normal services being suspended due to COVID-19.
Property Costs	(354k) over	Repairs and Maintenance - External Contractors - (42k) over Cleaning and Janitorial Supplies and Equipment - (280k) over	COVID-19 - (44k) over COVID-19 - (283k) over	The overspend relates to charges for site security at civic amenity sites due to COVID-19. The overspend relates mainly to the purchase of additional cleaning materials due to COVID-19.

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Supplies and Services	2,175k under	Materials - 1,407k under	Roads - 1,483k under	The underspend is due to reduced costs for materials as result of only emergency works being completed due to COVID-19.
		Foodstuff General - 972k under	Facilities, Streets, Waste and Grounds - 973k under	The underspend is due to a reduction in food purchases within the Catering service due to school closures during COVID-19 lockdown.
		Protective Clothing and Uniforms - (106k) over	COVID-19 - (90k) over	The overspend is due to the requirement for additional Personal Protective Equipment (PPE) due to COVID-19.
		Other Supplies and Services - (96k) over	COVID-19 - (94k) over	The overspend is due to traffic management for civic amenity sites due to COVID-19.
Transport and Plant	(72k) over	Fleet Services - Vehicle Hires - (65k) over	Fleet, Environmental and Projects - (64k) over	The overspend is mainly due to the timing of the achievement of efficiencies within Fleet.
		Fleet Service - Repairs - (187k) over	Fleet, Environmental and Projects - (183k) over	The overspend is mainly due to the timing of the achievement of efficiencies within Fleet.

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Transport and Plant (cont)		Leasing - (31k) over	Facilities, Streets, Waste and Grounds - (34k) over	The overspend is mainly due to the timing of the implementation of work pattern changes as a result of COVID-19, within Grounds Services.
		Fleet Service Charges - Hired Vehicles - 135k under	Roads - 143k under	The underspend is due to reduced hire costs as a result of only emergency works being completed due to COVID-19.
		Fleet Services Charges - Fuel - 83k under	Roads - 91k under	The underspend is due to a reduction in fuel usage as a result of only emergency works being completed due to COVID-19.
Administration Costs	(62k) over	Printing and Stationery - (43k) over	COVID-19 - (42k) over	The overspend relates to the printing of signage due to COVID-19.
Payment to Contractors	(1,852k) over	Payment to Private Contractors - (1,852k) over	Roads - 291k under	The underspend is due to less subcontractor costs incurred by the Construction Unit as a result of only emergency works being completed due to COVID-19.

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Payment to Contractors (cont)		Payment to Private Contractor (cont)	COVID-19 - (2,057k) over	The overspend is due to increased payments to SLLC to meet budgets pressures being experienced due to COVID-19. In addition, additional costs are being incurred for an increase in the levels of domestic waste tonnage being disposed as a result of COVID-19.
Income	(4,566k) under recovered	<p>Sales General - (841k) under recovered</p> <p>Fees and Charges - General - (1,246k) under recovered</p>	<p>Facilities, Streets, Waste and Grounds - (844k) under recovered</p> <p>Facilities, Streets, Waste and Grounds - (116k) under recovered</p> <p>Planning and Economic Development - (343k) under recovered</p>	<p>The under recovery reflects a reduction in cash income from the sale of school meals within the Catering Service due to school closures during COVID-19 lockdown.</p> <p>The under recovery is mainly due to no income being recovered from private clients for Care of Gardens within Grounds and no income being received from bulky uplifts within Waste, both as a result of COVID-19.</p> <p>The under recovery of income is due to a reduced number of planning and building standards applications as a result of COVID-19.</p>

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Income (cont)		Fees and Charges - General (cont)	Roads - (785k) under recovered	The under recovery of income is mainly due to reduced income for parking charges and fines as a result of COVID-19.
		<u>Fees and Charges - Departments of the Authority</u>	<u>Fleet, Environmental and Projects - 73k over recovered</u>	The over recovery relates to income from Passenger Services, offset by an under recovery in Recharges - Departments of the Authority below. The budget will be realigned in period 6.
		Fleet Services - (82k) under recovered	Fleet, Environmental and Projects - (82k) under recovered	The under recovery is mainly due to lower than anticipated income from asset modifications and taxi inspections within Fleet due to COVID-19.
		Recharges - Departments of Authority - (2,500k) under recovered	Roads - (2,386k) under recovered	The under recovery is due to a minimum amount of works being carried out within the Construction Unit due to COVID-19 and is offset by a reduction in expenditure.
			<u>Fleet, Environmental and Projects - (78k) under recovered</u>	The under recovery is offset by the over recovery in Fees and Charges – Departments of the Authority above, The budget will be realigned in period 6.

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

South Lanarkshire Council

Community and Enterprise Resources - Total

Expenditure / Income Variance Trends 2020/21

	REVISED ANNUAL BUDGET SLC 20/21 2	PERIOD 2 VARIANCE AMOUNT	Over/ Under	PERIOD 3 VARIANCE AMOUNT	Over/ Under	PERIOD 4 VARIANCE AMOUNT	Over/ Under	PERIOD 5 ESTIMATE TO DATE	PERIOD 5 ACTUAL TO DATE	PERIOD 5 VARIANCE AMOUNT	Over/ Under
EMPLOYEE COSTS											
APT & C BASIC	64,758	184	under	318	under	422	under	22,751	22,095	656	under
APT & C OVERTIME	1,574	7	under	(2)	over	58	under	471	408	63	under
APT & C SUPERANNUATION	10,908	(85)	over	(60)	over	(46)	over	3,874	3,908	(34)	over
APT & C NIC	5,334	32	under	77	under	118	under	1,899	1,745	154	under
TRAVEL AND SUBSISTENCE	84	4	under	8	under	7	under	28	20	8	under
OTHER EMPLOYEE COSTS	213	2	under	5	under	6	under	72	68	4	under
PENSION INCREASES	1,086	(8)	over	(10)	over	(13)	over	447	461	(14)	over
ADDITIONAL PENSION COSTS	0	(1)	over	(8)	over	(10)	over	0	18	(18)	over
EMPLOYEE COSTS	83,957	135	under	328	under	542	under	29,542	28,723	819	under
PROPERTY COSTS											
RATES	1,004	0		0		0		0	0	0	
SCOTTISH WATER - UNMETERED CHARGES	32	0		1	under	0		17	17	0	
SCOTTISH WATER - METERED CHARGES	100	(4)	over	(4)	over	(5)	over	59	72	(13)	over
RENT	1,074	3	under	3	under	2	under	279	278	1	under
SERVICE CHARGE	45	0		0		0		13	13	0	
FACTORING CHARGES	14	0		0		0		0	0	0	
PROPERTY INSURANCE	293	0		0		0		22	23	(1)	over
SECURITY COSTS	24	(4)	over	(5)	over	(2)	over	7	11	(4)	over
GROUND MAINTENANCE	8	1	under	0		0		2	0	2	under
REPAIRS & MAINTENANCE - INTERNAL CONTRACTORS	14	2	under	(6)	over	(7)	over	1	9	(8)	over
REPAIRS & MAINTENANCE - EXTERNAL CONTRACTORS	50	11	under	(2)	over	(8)	over	5	47	(42)	over
ELECTRICITY - CONTRACT	342	3	under	(10)	over	(10)	over	105	110	(5)	over
GAS	141	5	under	(7)	over	0		21	21	0	
HEATING OIL	14	0		0		0		0	0	0	
CLEANING CONTRACT	41	(1)	over	(1)	over	(1)	over	41	41	0	
CLEANING AND JANITORIAL SUPPLIES AND EQUIPMENT	192	(85)	over	(196)	over	(178)	over	37	317	(280)	over
HEALTH & HYGIENE MATERIALS	38	0		0		0		11	11	0	
REFUSE UPLIFT	408	(2)	over	(3)	over	(3)	over	67	70	(3)	over
OTHER PROPERTY COSTS	157	(3)	over	1	under	2	under	111	112	(1)	over
PROPERTY COSTS	3,991	(74)	over	(229)	over	(210)	over	798	1,152	(354)	over

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SUPPLIES AND SERVICES											
COMPUTER EQUIPMENT PURCHASE	371	(11)	over	(13)	over	5	under	87	87	0	
COMPUTER EQUIPMENT MAINTENANCE	75	(3)	over	(4)	over	(7)	over	44	52	(8)	over
I.T. EQUIPMENT MAINT-CONTRACT	303	7	under	4	under	(3)	over	83	73	10	under
I.T. ELECTRONIC MESSAGING	75	2	under	(2)	over	(12)	over	30	44	(14)	over
EQUIPMENT, APPARATUS AND TOOLS	532	4	under	2	under	5	under	154	149	5	under
SMALL TOOLS	182	0		0		1	under	24	23	1	under
FURNITURE - OFFICE	0	0		0		(1)	over	0	2	(2)	over
FURNISHINGS (INCL. CROCKERY & LINEN)	124	0		(2)	over	(7)	over	16	23	(7)	over
MATERIALS	7,460	528	under	1,089	under	1,304	under	2,931	1,524	1,407	under
STOCK/STORE ISSUES	0	(3)	over	0		0		0	0	0	
MATERIALS, APPARATUS AND EQUIPMENT	9	0		13	under	14	under	3	(11)	14	under
PUBLICATIONS, JOURNALS, NEWSPAPERS ETC.	2	0		0		(1)	over	0	1	(1)	over
FOODSTUFFS - GENERAL	4,379	455	under	790	under	963	under	1,007	35	972	under
PROTECTIVE CLOTHING & UNIFORMS	193	(3)	over	(62)	over	(103)	over	45	151	(106)	over
LAUNDRY COSTS	5	1	under	1	under	2	under	2	2	0	
OTHER SUPPLIES AND SERVICES	209	(7)	over	(2)	over	(2)	over	112	208	(96)	over
MAJOR SUPPLY OF ELECTRICAL POWER	1,260	0		0		0		93	93	0	
DELIVERY CHARGE	1	0		0		0		0	0	0	
I- PROCUREMENT ERRORS	0	0		0		(1)	over	0	0	0	
SUPPLIES AND SERVICES	15,180	970	under	1,814	under	2,157	under	4,631	2,456	2,175	under

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TRANSPORT AND PLANT											
PURCHASE OF PLANT	63	0		0		0		0	4	(4)	over
FLEET SERVICES - DRIVERS	57	0		0		0		57	57	0	
FLEET SERVICES - FUEL	3,362	0		(3)	over	1	under	655	656	(1)	over
FLEET SERVICES - VEHICLE HIRE	1,734	(25)	over	(35)	over	(51)	over	185	250	(65)	over
POOL CAR CHARGES - RENTAL	55	0		0		2	under	3	1	2	under
POOL CAR CHARGES - FUEL	22	0		0		1	under	0	0	0	
POOL CAR CHARGES - ADDITIONAL COSTS	7	0		0		0		1	2	(1)	over
OTHER TRANSPORT COSTS	49	0		(4)	over	(3)	over	19	26	(7)	over
TRANSPORT INSURANCE	93	(3)	over	0		0		19	19	0	
LICENCES	412	0		0		0		162	162	0	
FLEET SERVICES - REPAIRS	1,136	(61)	over	(81)	over	(164)	over	419	606	(187)	over
PLANT SERVICES	20	0		0		0		1	1	0	
FLEET SERVICE CHARGES - VEHICLE MAINTENANCE	4,027	(4)	over	(3)	over	(2)	over	1,492	1,505	(13)	over
FLEET SERVICE CHARGES - UNSCHEDULED LABOUR	0	3	under	0		0		0	0	0	
FLEET SERVICE CHARGES - PLANT MAINTENANCE	257	2	under	12	under	12	under	75	61	14	under
FLEET SERVICE CHARGES - ASSET MODIFICATION	70	3	under	6	under	1	under	22	22	0	
FLEET SERVICE CHARGES - LEASING	5,193	(5)	over	7	under	0		1,957	1,988	(31)	over
FLEET SERVICE CHARGES - HIRED VEHICLES	1,100	48	under	67	under	108	under	333	198	135	under
FLEET SERVICE CHARGES - CONTRACT HIRE	2	0		1	under	(1)	over	0	2	(2)	over
FLEET SERVICE CHARGES - ROAD FUND LICENCE	228	7	under	4	under	6	under	92	85	7	under
FLEET SERVICE CHARGES - FUEL	2,456	3	under	59	under	72	under	568	485	83	under
FLEET SERVICE CHARGES - DRIVERS	100	0		1	under	2	under	9	9	0	
HIRE OF EXTERNAL VEHICLES	76	51	under	0		0		0	0	0	
HIRE OF EXTERNAL PLANT	287	0		(1)	over	(1)	over	125	127	(2)	over
HIRE OF SKIPS	17	(2)	over	0		1	under	6	6	0	
TRANSPORT AND PLANT	20,823	17	under	30	under	(16)	over	6,200	6,272	(72)	over

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ADMINISTRATION											
PRINTING AND STATIONERY	146	2	under	(17)	over	(16)	over	30	73	(43)	over
TELEPHONES	112	0		0		(2)	over	32	30	2	under
MOBILE PHONES	52	(2)	over	(2)	over	(3)	over	19	24	(5)	over
ADVERTISING - OF COUNCIL SERVICE AVAILABILITY	8	0		0		0		0	0	0	
ADVERTISING - OTHER	59	0		3	under	0		25	26	(1)	over
POSTAGES/COURIERS	36	2	under	1	under	4	under	7	3	4	under
MEMBERSHIP FEES/SUBSCRIPTIONS	26	(6)	over	(9)	over	(14)	over	14	29	(15)	over
INSURANCE	260	0		0		(1)	over	35	35	0	
MEDICAL COSTS	65	0		1	under	(3)	over	12	15	(3)	over
LEGAL EXPENSES	42	0		0		0		8	8	0	
HOSPITALITY / CIVIC RECOGNITION	3	(1)	over	(1)	over	0		0	1	(1)	over
INTERNET AGENCY FEES	15	0		0		0		1	1	0	
SECURITY UPLIFT FEES	35	0		0		0		9	8	1	under
OTHER ADMIN COSTS	6	1	under	0		0		2	2	0	
TRAINING	2	(1)	over	(1)	over	(2)	over	1	2	(1)	over
ADMINISTRATION	867	(5)	over	(25)	over	(37)	over	195	257	(62)	over
PAYMENT TO OTHER BODIES											
SPTE: ANNUAL BUS SUBSIDY	1,788	0		0		0		1,715	1,715	0	
SPTE: BUS OTHER	258	0		0		0		65	65	0	
SPTE: FERRIES	29	0		0		0		7	7	0	
SPTE: UNDERGROUND	1,318	0		0		0		330	330	0	
SPTE: OTHER	1,681	0		0		0		420	420	0	
SPTE: MAINTENANCE OF BUS SHELTERS AND STOPS	103	0		0		0		58	58	0	
OTHER LOCAL AUTHORITIES	89	0		4	under	0		9	4	5	under
GRANTS TO VOLUNTARY ORGANISATIONS	22	0		0		0		0	0	0	
PAYMENTS TO VOLUNTARY ORGANISATIONS	39	0		0		0		0	0	0	
PAYMENTS TO OTHER BODIES	3,557	(2)	over	(5)	over	(3)	over	1,258	1,244	14	under
EXTERNAL AUDIT FEES	4	0		0		0		2	2	0	
PAYMENT TO OTHER BODIES	8,888	(2)	over	(1)	over	(3)	over	3,864	3,845	19	under
PAYMENT TO CONTRACTORS											
PAYMENT TO TRADING SERVICES CONTRACTOR	1,461	0		0		0		0	0	0	
PAYMENT TO LOCAL AUTHORITY CONTRACTOR	302	24	under	0		0		97	97	0	
PAYMENT TO PRIVATE CONTRACTOR	37,125	307	under	(1,207)	over	(1,391)	over	15,343	17,195	(1,852)	over
PAYMENT TO EXTERNAL CONSULTANTS / PROFESSIONAL SERVICES	65	(24)	over	0		0		49	49	0	
PAYMENT TO CONTRACTORS	38,953	307	under	(1,207)	over	(1,391)	over	15,489	17,341	(1,852)	over

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TRANSFER PAYMENTS											
CONCESSIONARY FARES	595	0		0		0		298	298	0	
TRANSFER PAYMENTS	595	0		0		0		298	298	0	
FINANCING CHARGES											
I.T. EQUIPMENT LEASING-CONTRACT	184	0		0		(3)	over	74	81	(7)	over
FINANCING CHARGES	184	0		0		(3)	over	74	81	(7)	over
TOTAL EXPENDITURE	173,438	1,348	under	710	under	1,039	under	61,091	60,425	666	under
INCOME											
MILK SUBSIDIES FROM THE E.U.	(55)	0		0		0		0	(4)	4	over rec
CONTRIBUTIONS FROM OTHER BODIES	(3,579)	2	over rec	0		0		(1,353)	(1,354)	1	over rec
SALES - GENERAL	(4,443)	(440)	under rec	(770)	under rec	(844)	under rec	(988)	(147)	(841)	under rec
SALES - DEPARTMENTS OF THE AUTHORITY	(187)	1	over rec	1	over rec	2	over rec	(74)	(75)	1	over rec
FEES AND CHARGES - GENERAL	(8,497)	(539)	under rec	(848)	under rec	(952)	under rec	(2,957)	(1,711)	(1,246)	under rec
FEES AND CHARGES - OTHER BODIES	(320)	0		0		2	over rec	(99)	(89)	(10)	under rec
FEES AND CHARGES - DEPARTMENTS OF THE AUTHORITY	(7,523)	(1)	under rec	9	over rec	12	over rec	(6,721)	(6,809)	88	over rec
RENTAL INCOME	(599)	0		0		0		(69)	(69)	0	
FLEET SERVICES	(12,370)	(45)	under rec	(66)	under rec	(87)	under rec	(3,029)	(2,947)	(82)	under rec
OTHER INCOME	(1,623)	7	over rec	14	over rec	12	over rec	(118)	(137)	19	over rec
RECOVERY FROM CAPITAL	(1,333)	0		0		0		(178)	(178)	0	
RECHARGES - DEPARTMENTS OF THE AUTHORITY	(25,207)	(1,074)	under rec	(1,796)	under rec	(2,147)	under rec	(10,895)	(8,395)	(2,500)	under rec
TOTAL INCOME	(65,736)	(2,089)	under rec	(3,456)	under rec	(4,002)	under rec	(26,481)	(21,915)	(4,566)	under rec
NET EXPENDITURE	107,702	(741)	over	(2,746)	over	(2,963)	over	34,610	38,510	(3,900)	over