

South Lanarkshire Council

Revenue Budget Monitoring Statement

Period Ended 6 August 2010 (No.5)

Community Resources

Service Departments :-	Annual Budget	Forecast for Year	Annual Forecast Over / Under	Budget Proportion to 06/08/10	Actual to Period 5 06/08/10	Variance to 06/08/10
	£m	£m	£m	£m	£m	£m
Land	36.884	36.884	0.000	13.717	13.759	(0.042) over
Facilities and Cultural Services	14.100	14.100	0.000	3.980	3.972	0.008 under
Environmental and Strategic Services	5.158	5.158	0.000	1.756	1.760	(0.004) over
Support	(4.599)	(4.599)	0.000	(2.242)	(2.271)	0.029 under
Leisure	10.255	10.255	0.000	5.213	5.209	0.004 under
Projects	0.427	0.427	0.000	0.133	0.128	0.005 under
Total Community Resources	62.225	62.225	0.000	22.557	22.557	0.000

CommunityResources Variance Analysis 2010/11 (Period 5)

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Employee Costs	(49k) over	APT&C Basic/Superannuation/NI - 51k under	Facilities and Cultural - 38k under	The underspend is due to vacancies within Concierge Services and Public Conveniences, partially offset by an overspend within School Crossing Patrollers.
		APT&C Overtime - (145k) over	Support - 28k under	The underspend relates to a vacancy within the Change and Development section.
			Facilities and Cultural - (83k) over	This overspend relates to overtime in Concierge Services and Public Conveniences to offset vacancies, offset by an underspend in basic pay. There is also additional overtime within Halls as a result of additional service requests, offset by additional income from hall lets.
			Land - (58k) over	The level of overtime required to carry out refuse collection services is greater than anticipated.
		Travel and Subsistence - 49k under	Environmental and Strategic - 19k under	Underspend mainly due to the timing of charges for car parking permits.

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Employee Costs (cont)		Travel and Subsistence (cont)	Facilities and Cultural - 17k under	The underspend is due to lower than anticipated claims to date.
Property Costs	(52k) over	Gas - (36k) over	Land - (39k) over	<p>The overspend is mainly due to prior year utility costs within Bereavement Services.</p> <p>The balance is made up of a small number of variances across the services.</p>
Supplies and Services	(21k) over	<p>Materials - (23k) over</p> <p>Foodstuffs - General - 23k under</p>	<p>Projects - (24k) over</p> <p>Facilities and Cultural - 21k under</p>	<p>The overspend is due to greater than anticipated costs in relation to Future Jobs Funding. This is offset by an over recovery of income.</p> <p>The underspend relates to lower than anticipated food purchases mainly within Functions at this time. This is offset set by an under recovery of income.</p> <p>The balance is made up of a small number of variances across the services.</p>

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Payment to Contractors	155k under	Payment to Private Contractor - 167k under	Land - 177 k under	The underspend is due to less than anticipated expenditure on bulky uplifts charges, segregated waste and the timing of payments in relation to various waste contracts.
Income	11k over recovered	Sales - General - (71k) under recovered Fees and Charges - General - 17k over recovered	Facilities and Cultural - (45k) under recovered Land - (26k) under recovered Facilities and Cultural - 51k over recovered Land - (31k) under recovered	The under recovery of income relates to lower than anticipated cash sales within Commercial Catering which is partially offset by an underspend in food. The under recovery is mainly due to less than anticipated sale of bins within Refuse Collection and commemorative items within the crematorium. This is mainly due to an over recovery of functions and hires income across a number of venues. The under recovery is mainly due to the demand for Bereavement Services and Disposal Services being less than anticipated.

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Income (cont)		Fees and Charges - Departments of the Authority - (42k) under recovered	Facilities and Cultural - (37k) under recovered	The under recovery of income relates mainly to a reduction in service provision within the Concierge Service and a reduction in internal hires within Cultural Venues.
		Rental Income - 22k over recovered	Facilities and Cultural - 22k over recovered	Over recovery due to an increase in rental income, offset by additional employee costs.
		Other Income - 83k over recovered	Projects - 60k over recovered	The over recovery of income is due to greater than anticipated Future Jobs Funding. This is offset by additional expenditure over a number of lines across the Service.

South Lanarkshire Council

Community Resources - Total

Expenditure / Income Variance Trends 2010/2011

	REVISED ANNUAL BUDGET SLC 10/11	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	23,942	35	under	92	under	50	under	8,237	8,199	38	under
APT & C OVERTIME	931	(76)	over	(103)	over	(143)	over	328	473	(145)	over
APT & C SUPERANNUATION	3,346	24	under	9	under	5	under	1,153	1,148	5	under
APT & C NIC	1,718	9	under	1	under	2	under	592	584	8	under
TRAVEL AND SUBSISTENCE	318	9	under	13	under	32	under	112	63	49	under
OTHER EMPLOYEE COSTS	69	0		12	under	14	under	12	6	6	under
PENSION INCREASES	393	17	under	18	under	(2)	over	138	143	(5)	over
ADDITIONAL PENSION COSTS	0	0		(4)	over	(4)	over	0	5	(5)	over
EMPLOYEE COSTS	30,717	18	under	38	under	(46)	over	10,572	10,621	(49)	over
PROPERTY COSTS											
RATES	1,439	0		(1)	over	(1)	over	1	1	0	
SCOTTISH WATER - UNMETERED CHARGES	54	1	under	0		(4)	over	17	30	(13)	over
SCOTTISH WATER - METERED CHARGES	362	3	under	4	under	7	under	49	44	5	under
RENT	704	1	under	(1)	over	(1)	over	371	375	(4)	over
SERVICE CHARGE	0	(1)	over	(8)	over	0		0	1	(1)	over
FACTORING CHARGES	55	1	under	10	under	3	under	20	17	3	under
PROPERTY INSURANCE	275	0		1	under	2	under	13	10	3	under
SECURITY COSTS	88	1	under	(5)	over	(1)	over	16	21	(5)	over
GROUND MAINTENANCE	8,911	1	under	0		(1)	over	3,265	3,266	(1)	over
REPAIRS & MAINTENANCE - INTERNAL CONTRACTOR	726	11	under	(1)	over	27	under	120	110	10	under
REPAIRS & MAINTENANCE - INTERNAL CONTRACTOR	1	0		0		0		0	0	0	
REPAIRS & MAINTENANCE - EXTERNAL CONTRACTOR	160	6	under	1	under	(9)	over	56	61	(5)	over
HOUSING - RENT FREE ACCOMMODATION	0	(1)	over	(2)	over	(2)	over	0	2	(2)	over
GAS HEATING LEASE COSTS	0	(1)	over	(1)	over	(1)	over	0	1	(1)	over
ASBESTOS	0	0		(3)	over	(5)	over	0	5	(5)	over
ELECTRICITY - CONTRACT	638	2	under	2	under	(1)	over	80	74	6	under
GAS	341	(37)	over	(40)	over	(34)	over	72	108	(36)	over
HEATING OIL	33	0		0		1	under	3	3	0	
FIXTURE & FITTINGS	41	0		0		0		0	0	0	
JANITOR SERVICE	441	0		0		1	under	170	169	1	under
JANITORIAL SUPPLIES	4	0		0		0		1	0	1	under
CLEANING CONTRACT	234	8	under	8	under	8	under	76	75	1	under
CLEANING AND JANITORIAL SUPPLIES AND SERVICES	109	15	under	14	under	(7)	over	47	45	2	under
WINDOW CLEANING	19	1	under	2	under	2	under	5	2	3	under
STEWARD SERVICE	11	1	under	1	under	0		7	7	0	
PEST CONTROL	1	0		0		0		0	0	0	
REFUSE UPLIFT	133	5	under	6	under	4	under	64	54	10	under
OTHER PROPERTY COSTS	155	2	under	(13)	over	(15)	over	44	68	(24)	over
PROPERTY COSTS	14,935	19	under	(26)	over	(27)	over	4,497	4,549	(52)	over

South Lanarkshire Council

Community Resources - Total

Expenditure / Income Variance Trends 2010/2011

	REVISED ANNUAL BUDGET SLC 10/11	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
SUPPLIES AND SERVICES											
COMPUTER EQUIPMENT PURCHASE	125	(13)	over	(8)	over	(10)	over	52	64	(12)	over
COMPUTER EQUIPMENT MAINTENANCE	67	(5)	over	(7)	over	(2)	over	11	13	(2)	over
I.T. EQUIPMENT MAINT-CONTRACT	131	(2)	over	(1)	over	2	under	55	63	(8)	over
I.T.-ELECTRONIC MESSAGING	16	(1)	over	(1)	over	(1)	over	8	14	(6)	over
EQUIPMENT, APPARATUS AND TOOLS	258	(1)	over	6	under	9	under	61	52	9	under
SMALL TOOLS	0	(2)	over	(2)	over	(2)	over	0	2	(2)	over
FURNITURE - OFFICE	3	0		(1)	over	(1)	over	1	2	(1)	over
FURNISHINGS (INCL. CROCKERY & LINEN)	4	0		1	under	1	under	1	1	0	
MATERIALS	491	3	under	(4)	over	(19)	over	92	115	(23)	over
MATERIALS, APPARATUS AND EQUIPMENT	27	(1)	over	(1)	over	(1)	over	0	1	(1)	over
AUDIO VISUAL	0	0		0		(1)	over	0	1	(1)	over
PUBLICATIONS, JOURNALS, NEWSPAPERS ETC	7	(1)	over	0		1	under	2	1	1	under
FOODSTUFFS - GENERAL	911	(4)	over	(15)	over	(32)	over	336	313	23	under
PROTECTIVE CLOTHING & UNIFORMS	164	6	under	7	under	15	under	49	51	(2)	over
LAUNDRY COSTS	11	0		0		0		3	4	(1)	over
OTHER SUPPLIES AND SERVICES	455	7	under	8	under	5	under	133	125	8	under
CATERING - CONTRACT	1	0		0		(1)	over	0	1	(1)	over
CATERING - EXTERNAL	10	1	under	0		0		0	0	0	
ARTIST FEES / PERFORMING ARTS / ENTERTAINMENT	161	(2)	over	(1)	over	0		47	47	0	
DELIVERY CHARGE	0	0		0		0		0	1	(1)	over
BULK BUYING DISCOUNT	0	1	under	1	under	1	under	0	(1)	1	under
I- PROCUREMENT ERRORS	0	0		0		0		0	2	(2)	over
SUPPLIES AND SERVICES	2,842	(14)	over	(18)	over	(36)	over	851	872	(21)	over
TRANSPORT AND PLANT											
PURCHASE OF PLANT	19	(2)	over	0		0		0	0	0	
FLEET SERVICES - FUEL	0	(2)	over	(1)	over	0		0	1	(1)	over
OTHER TRANSPORT COSTS	0	0		(4)	over	(4)	over	0	4	(4)	over
INSURANCE	60	0		0		0		0	0	0	
PLANT SERVICES	0	0		0		(1)	over	0	1	(1)	over
FLEET SERVICE CHARGES - SCHEDULED MAINTENANCE	5	1	under	1	under	2	under	2	0	2	under
FLEET SERVICE CHARGES - VEHICLE MAINTENANCE	1,410	(1)	over	(4)	over	(5)	over	434	439	(5)	over
FLEET SERVICE CHARGES - PLANT MAINTENANCE	11	0		1	under	1	under	3	1	2	under
FLEET SERVICE CHARGES - ASSET MODIFICATIONS	5	0		(2)	over	(4)	over	2	5	(3)	over
FLEET SERVICE CHARGES - LEASING	1,640	0		(1)	over	0		569	569	0	
FLEET SERVICE CHARGES - HIRED VEHICLES	502	22	under	7	under	(3)	over	211	202	9	under
FLEET SERVICE CHARGES - CONTRACT HIRE	215	1	under	(4)	over	(4)	over	66	69	(3)	over
FLEET SERVICE CHARGES - ROAD LICENCES/MOT	43	1	under	0		0		34	33	1	under
FLEET SERVICE CHARGES - FUEL	1,043	(12)	over	9	under	(17)	over	427	438	(11)	over
FLEET SERVICE CHARGES - DRIVERS	43	0		0		(1)	over	16	17	(1)	over
HIRE OF EXTERNAL VEHICLES	72	(1)	over	1	under	0		19	20	(1)	over
HIRE OF EXTERNAL PLANT	12	0		(1)	over	1	under	5	3	2	under
TRANSPORT AND PLANT	5,080	7	under	2	under	(35)	over	1,788	1,802	(14)	over

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ADMINISTRATION											
PRINTING AND STATIONERY	152	6	under	8	under	8	under	34	22	12	under
TELEPHONES	151	5	under	5	under	5	under	53	46	7	under
MOBILE PHONES	32	(1)	over	0		(2)	over	12	18	(6)	over
ADVERTISING - OF COUNCIL SERVICE AVAILABILITY	125	(3)	over	(3)	over	(6)	over	29	32	(3)	over
ADVERTISING - OTHER	38	1	under	1	under	3	under	7	3	4	under
POSTAGES/COURIERS	96	(1)	over	2	under	0		21	22	(1)	over
MEMBERSHIP FEES/SUBSCRIPTIONS	54	(1)	over	0		1	under	12	12	0	
INSURANCE	129	0		0		0		0	0	0	
MEDICAL COSTS	10	1	under	2	under	2	under	3	2	1	under
LEGAL EXPENSES	0	0		0		(1)	over	0	1	(1)	over
CONSULTATION COSTS	0	0		(4)	over	(4)	over	0	20	(20)	over
HOSPITALITY / CIVIC RECOGNITION	11	0		0		(1)	over	2	3	(1)	over
SECURITY UPLIFT FEES	12	1	under	1	under	0		4	3	1	under
OTHER ADMIN COSTS	124	2	under	13	under	4	under	13	7	6	under
CONFERENCES - OFFICIALS (incl associates)	2	0		0		0		0	0	0	
TRAINING	103	(9)	over	(6)	over	4	under	55	56	(1)	over
INTERNAL SUPPORT SERVICES ALLOCATION	7,889	0		1	under	4	under	3,034	3,034	0	
ADMINISTRATION	8,928	1	under	20	under	17	under	3,279	3,281	(2)	over
PAYMENT TO OTHER BODIES											
JOINT COMMITTEES - GENERAL	65	0		0		0		0	1	(1)	over
OTHER LOCAL AUTHORITIES	172	(1)	over	1	under	0		33	36	(3)	over
GRANTS TO VOLUNTARY ORGANISATIONS	429	0		0		0		135	135	0	
PAYMENTS TO VOLUNTARY ORGANISATIONS	60	0		0		(1)	over	10	11	(1)	over
PAYMENTS TO OTHER BODIES	156	1	under	(2)	over	(5)	over	11	19	(8)	over
PAYMENT TO OTHER BODIES	882	0		(1)	over	(6)	over	189	202	(13)	over
PAYMENT TO CONTRACTORS											
PAYMENT TO LOCAL AUTHORITY CONTRACTOR	1	0		0		0		0	1	(1)	over
PAYMENT TO PRIVATE CONTRACTOR	21,902	23	under	16	under	107	under	10,179	10,012	167	under
PAYMENT TO EXTERNAL CONSULTANTS / PROFESSIONAL	1	(1)	over	(3)	over	(11)	over	0	11	(11)	over
PAYMENT TO CONTRACTORS	21,904	22	under	13	under	96	under	10,179	10,024	155	under

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FINANCING CHARGES											
LEASING CHARGES - FINANCE	359	0		0		0		46	46	0	
LEASING CHARGES - OPERATIONAL	110	0		0		0		32	32	0	
CAR LEASING PAYMENTS	113	1	under	(1)	over	(11)	over	49	60	(11)	over
I.T. EQUIPMENT LEASING-CONTRACT	136	(3)	over	2	under	2	under	64	68	(4)	over
FINANCING CHARGES	718	(2)	over	1	under	(9)	over	191	206	(15)	over
TOTAL EXPENDITURE	86,006	51	under	29	under	(46)	over	31,546	31,557	(11)	over
INCOME											
MILK SUBSIDIES FROM THE E.U.	(58)	0		0		0		0	0	0	
CONTRIBUTIONS FROM OTHER LOCAL AUTHORITIES	(20)	0		0		1	over rec	0	(1)	1	over rec
CONTRIBUTIONS FROM OTHER BODIES	(63)	7	over rec	1	over rec	5	over rec	(36)	(41)	5	over rec
SALES - GENERAL	(2,039)	0		(7)	under rec	(21)	under rec	(739)	(668)	(71)	under rec
SALES - DEPARTMENTS OF THE AUTHORITY	(58)	(1)	under rec	(5)	under rec	(8)	under rec	(18)	(6)	(12)	under rec
FEES AND CHARGES - GENERAL	(2,554)	(20)	under rec	(27)	under rec	(28)	under rec	(968)	(985)	17	over rec
FEES AND CHARGES - OTHER LOCAL AUTHORITIES	(43)	0		2	over rec	(1)	under rec	(17)	(12)	(5)	under rec
FEES AND CHARGES - OTHER BODIES	(292)	(2)	under rec	(4)	under rec	(4)	under rec	(92)	(86)	(6)	under rec
FEES AND CHARGES - DEPARTMENTS OF THE AUTHORITY	(4,949)	(37)	under rec	(29)	under rec	16	over rec	(1,874)	(1,832)	(42)	under rec
RENTAL INCOME	(830)	(6)	under rec	24	over rec	29	over rec	(239)	(261)	22	over rec
SCHOOL LETS	(179)	(11)	under rec	(11)	under rec	6	over rec	(55)	(64)	9	over rec
COMMISSION	(13)	(1)	under rec	(1)	under rec	(1)	under rec	(5)	(5)	0	
INSURANCE RECOVERIES	0	0		0		0		0	(15)	15	over rec
OTHER INCOME	(512)	7	over rec	6	over rec	56	over rec	(260)	(343)	83	over rec
REALLOCATION OF SUPPORT COSTS	(12,123)	(3)	under rec	(3)	under rec	(4)	under rec	(4,667)	(4,662)	(5)	under rec
TRADING SERVICES RECHARGES	(48)	0		0		0		(19)	(19)	0	
INCOME	(23,781)	(67)	under rec	(54)	under rec	46	over rec	(8,989)	(9,000)	11	over rec
NET EXPENDITURE	62,225	(16)	over	(25)	over	0		22,557	22,557	0	