

# Report

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Report to:	<b>Community Services Committee</b>
Date of Meeting:	<b>30 June 2015</b>
Report by:	<b>Executive Director (Finance and Corporate Resources) and Executive Director (Community and Enterprise Resources)</b>

Subject:	<b>Community Services - Revenue Budget Monitoring 2015/2016</b>
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## 1. Purpose of Report

1.1. The purpose of the report is to:-

- ◆ provide information on the actual expenditure measured against the revenue budget for the period 1 April to 1 May 2015 for Community Services
- ◆ provide a forecast for the year to 31 March 2016

## 2. Recommendation(s)

2.1. The Committee is asked to approve the following recommendation(s):-

- (1) that the underspend on the Community Services' revenue budget of £0.001million (0.0%), as detailed in Appendices B to F of the report, be noted;
- (2) that the forecast to 31 March 2016 of break even, be noted; and
- (3) that the proposed budget virements, as detailed in Appendices B and E of the report, be approved.

## 3. Background

- 3.1. This is the first revenue budget monitoring report presented to the Community Services Committee for the financial year 2015/2016.
- 3.2. The Community and Enterprise Resources' budget is managed in totality by the Resource. The individual Community Services reports are included, along with variance explanations, in Appendices B to F. For information, the report details the financial position for Community and Enterprise Resources in Appendix A. As Appendices B to F reflect Community Services only, the total of Appendix A does not balance to the total of these.
- 3.3. Support Services within the Resource provides support for all Services, however, this is monitored through the Community Services Committee.

## 4. Employee Implications

4.1. None

## 5. Financial Implications

5.1. As at 1 May 2015, the Community Services' variance from phased budget is an underspend of £0.001million (0.0%). The Community Services' forecast for the revenue budget to 31 March 2016 is a break even position.

5.2. Virements are proposed to realign budgets. These movements are detailed in the attached appendices to this report.

## **6. Other Implications**

6.1. The main risk associated with the Council's Revenue Budget is that there is an overspend. The risk has been assessed as low given the detailed budget management applied across the Resources. The risk is managed through four weekly Budget Monitoring Meetings at which any variance is analysed. In addition, the probable outturn exercise ensures early warning for corrective action to be taken where appropriate.

6.2 There are no implications for sustainability in terms of the information contained in this report.

## **7. Equality Impact Assessment and Consultation Arrangements**

7.1. This report does not introduce a new policy, function or strategy or recommend a change to an existing policy, function or strategy and therefore no impact assessment is required.

7.2. There is also no requirement to undertake any consultation in terms of the information contained in this report.

**Paul Manning**

**Executive Director (Finance and Corporate Resources)**

**Colin McDowall**

**Executive Director (Community and Enterprise Resources)**

24 June 2015

## **Link(s) to Council Values/Objectives**

♦ Accountable, Effective and Efficient

## **Previous References**

♦ None

## **List of Background Papers**

♦ Financial ledger and budget monitoring results to 1 May 2015.

## **Contact for Further Information**

If you would like to inspect the background papers or want further information, please contact:-

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## SOUTH LANARKSHIRE COUNCIL

## Revenue Budget Monitoring Report

Community and Enterprise Resources: Period Ended 1 May 2015 (No.2)

## Community and Enterprise Resources Summary

	Annual Budget	Forecast for Year	Annual Forecast Variance	Budget Proportion 01/05/15	Actual 01/05/15	Variance 01/05/15		% Variance 01/05/15	Note
	£000	£000	£000	£000	£000	£000			
<b><u>Budget Category</u></b>									
Employee Costs	37,430	37,430	0	2,389	2,391	(2)	over	(0.1%)	
Property Costs	12,651	12,651	0	851	843	8	under	0.9%	
Supplies & Services	5,321	5,321	0	185	179	6	under	3.2%	
Transport & Plant	6,380	6,380	0	661	660	1	under	0.2%	
Administration Costs	856	856	0	32	29	3	under	9.4%	
Payments to Other Bodies	15,475	15,475	0	1,761	1,762	(1)	over	(0.1%)	
Payments to Contractors	51,865	51,865	0	1,470	1,462	8	under	0.5%	
Transfer Payments	586	586	0	147	147	0	-	0.0%	
Financing Charges	495	495	0	32	34	(2)	over	(6.3%)	
<b>Total Controllable Exp.</b>	131,059	131,059	0	7,528	7,507	21	under	0.3%	
<b>Total Controllable Inc.</b>	(22,171)	(22,171)	0	(1,806)	(1,787)	(19)	under recovered	(1.1%)	
<b>Net Controllable Exp.</b>	108,888	108,888	0	5,722	5,720	2	under	0.0%	

**Variance Explanations**

There are no major variances to report.

**Budget Virements**

Budget virements are shown in Appendices B and E.

## SOUTH LANARKSHIRE COUNCIL

## Revenue Budget Monitoring Report

Community and Enterprise Resources: Period Ended 1 May 2015 (No.2)

## Facilities, Streets and Waste

	Annual Budget	Forecast for Year	Annual Forecast Variance	Budget Proportion 01/05/15	Actual 01/05/15	Variance 01/05/15		% Variance 01/05/15	Note
	£000	£000	£000	£000	£000	£000			
<b><u>Budget Category</u></b>									
Employee Costs	18,507	18,507	0	1,136	1,150	(14)	over	(1.2%)	c,d
Property Costs	11,539	11,539	0	817	810	7	over	0.9%	
Supplies & Services	1,954	1,954	0	64	57	7	under	10.9%	b,d
Transport & Plant	5,696	5,696	0	630	629	1	-	0.2%	a,b,c,d
Administration Costs	98	98	0	12	9	3	under	25.0%	
Payments to Other Bodies	61	61	0	11	11	0	-	0.0%	
Payments to Contractors	13,585	13,585	0	1,396	1,394	2	under	0.1%	c,d
Transfer Payments	0	0	0	0	0	0	-	n/a	
Financing Charges	363	363	0	8	10	(2)	over	(25.0%)	
<b>Total Controllable Exp.</b>	<b>51,803</b>	<b>51,803</b>	<b>0</b>	<b>4,074</b>	<b>4,070</b>	<b>4</b>	<b>under</b>	<b>0.1%</b>	
<b>Total Controllable Inc.</b>	<b>(10,694)</b>	<b>(10,694)</b>	<b>0</b>	<b>(1,024)</b>	<b>(1,020)</b>	<b>(4)</b>	<b>under recovered</b>	<b>(0.4%)</b>	<b>c</b>
<b>Net Controllable Exp.</b>	<b>41,109</b>	<b>41,109</b>	<b>0</b>	<b>3,050</b>	<b>3,050</b>	<b>0</b>	<b>-</b>	<b>0.0%</b>	

**Budget Virements**

- Realignment across various Resources of 2015/16 saving in relation to hired vehicles: £0.143m: Transport and Plant £0.143m.
- Reallocation of 2015/16 savings to Trading Services: £0.195m: Supplies and Services £0.022m, Transport and Plant £0.173m.
- Budget realignment to reflect service delivery: Net effect £0: Employee Costs (£0.033m), Transport and Plant (£0.050m), Payments to Contractors (£0.112m) and Income £0.195m.
- Budget realignment to reflect introduction of Food Waste Contract: Net effect £0: Employee Costs £0.366m, Supplies and Services £0.911m, Transport and Plant £0.136m and Payments to Contractors (£1.413m).

## SOUTH LANARKSHIRE COUNCIL

## Revenue Budget Monitoring Report

## Community and Enterprise Resources: Period Ended 1 May 2015 (No.2)

## Environmental

	Annual Budget	Forecast for Year	Annual Forecast Variance	Budget Proportion 01/05/15	Actual 01/05/15	Variance 01/05/15		% Variance 01/05/15	Note
	£000	£000	£000	£000	£000	£000			
<b><u>Budget Category</u></b>									
Employee Costs	3,904	3,904	0	251	254	(3)	over	(1.2%)	
Property Costs	12	12	0	1	0	1	under	100.0%	
Supplies & Services	113	113	0	23	23	0	-	0.0%	
Transport & Plant	118	118	0	8	6	2	under	25.0%	
Administration Costs	64	64	0	6	5	1	under	16.7%	
Payments to Other Bodies	173	173	0	7	8	(1)	over	(14.3%)	
Payments to Contractors	224	224	0	17	15	2	under	11.8%	
Transfer Payments	0	0	0	0	0	0	-	n/a	
Financing Charges	25	25	0	4	4	0	-	0.0%	
<b>Total Controllable Exp.</b>	4,633	4,633	0	317	315	2	under	0.6%	
<b>Total Controllable Inc.</b>	(999)	(999)	0	(34)	(32)	(2)	under recovered	(5.9%)	
<b>Net Controllable Exp.</b>	3,634	3,634	0	283	283	0	-	0.0%	

## SOUTH LANARKSHIRE COUNCIL

## Revenue Budget Monitoring Report

## Community and Enterprise Resources: Period Ended 1 May 2015 (No.2)

## Leisure and Culture

	Annual Budget	Forecast for Year	Annual Forecast Variance	Budget Proportion 01/05/15	Actual 01/05/15	Variance 01/05/15		% Variance 01/05/15	Note
	£000	£000	£000	£000	£000	£000			
<b><u>Budget Category</u></b>									
Employee Costs	4	4	0	0	0	0	-	n/a	
Property Costs	232	232	0	29	29	0	-	0.0%	
Supplies & Services	0	0	0	0	0	0	-	n/a	
Transport & Plant	0	0	0	0	0	0	-	n/a	
Administration Costs	10	10	0	0	0	0	-	n/a	
Payments to Other Bodies	101	101	0	0	0	0	-	n/a	
Payments to Contractors	19,007	19,007	0	0	0	0	-	n/a	
Transfer Payments	0	0	0	0	0	0	-	n/a	
Financing Charges	0	0	0	0	0	0	-	n/a	
<b>Total Controllable Exp.</b>	19,354	19,354	0	29	29	0	-	0.0%	
<b>Total Controllable Inc.</b>	0	0	0	0	0	0	-	n/a	
<b>Net Controllable Exp.</b>	19,354	19,354	0	29	29	0	-	0.0%	

## SOUTH LANARKSHIRE COUNCIL

## Revenue Budget Monitoring Report

Community and Enterprise Resources: Period Ended 1 May 2015 (No.2)

## Projects

<b>Budget Category</b>	<b>Annual Budget</b>	<b>Forecast for Year</b>	<b>Annual Forecast Variance</b>	<b>Budget Proportion 01/05/15</b>	<b>Actual 01/05/15</b>	<b>Variance 01/05/15</b>	<b>% Variance 01/05/15</b>	<b>Note</b>
	<b>£000</b>	<b>£000</b>	<b>£000</b>	<b>£000</b>	<b>£000</b>	<b>£000</b>		
Employee Costs	0	0	0	0	0	0	-	n/a
Property Costs	0	0	0	0	0	0	-	n/a
Supplies & Services	0	0	0	0	0	0	-	n/a
Transport & Plant	194	194	0	0	0	0	-	n/a a
Administration Costs	0	0	0	0	0	0	-	n/a
Payments to Other Bodies	0	0	0	0	0	0	-	n/a
Payments to Contractors	469	469	0	17	17	0	-	0.0% a
Transfer Payments	0	0	0	0	0	0	-	n/a
Financing Charges	0	0	0	0	0	0	-	n/a
<b>Total Controllable Exp.</b>	663	663	0	17	17	0	-	0.0%
<b>Total Controllable Inc.</b>	(531)	(531)	0	(17)	(17)	0	-	0.0% a
<b>Net Controllable Exp.</b>	132	132	0	0	0	0	-	n/a

**Budget Virements**

- a. Budget realignment to reflect additional income received for Air Quality and Electric Vehicles projects: Net Effect £0: Transport & Plant £0.194m, Payments to Contractors £0.332m and Income (£0.526m).

## SOUTH LANARKSHIRE COUNCIL

## Revenue Budget Monitoring Report

Community and Enterprise Resources: Period Ended 1 May 2015 (No.2)

## Support Services

	Annual Budget	Forecast for Year	Annual Forecast Variance	Budget Proportion 01/05/15	Actual 01/05/15	Variance 01/05/15		% Variance 01/05/15	Note
	£000	£000	£000	£000	£000	£000			
<b><u>Budget Category</u></b>									
Employee Costs	4,397	4,397	0	288	286	2	under	0.7%	
Property Costs	248	248	0	1	1	0	-	n/a	
Supplies & Services	180	180	0	9	10	(1)	over	(11.1%)	
Transport & Plant	62	62	0	2	1	1	under	50.0%	
Administration Costs	220	220	0	3	4	(1)	over	(33.3%)	
Payments to Other Bodies	0	0	0	0	0	0	-	n/a	
Payments to Contractors	0	0	0	0	0	0	-	n/a	
Transfer Payments	0	0	0	0	0	0	-	n/a	
Financing Charges	31	31	0	6	6	0	-	0.0%	
<b>Total Controllable Exp.</b>	5,138	5,138	0	309	308	1	under	0.3%	
<b>Total Controllable Inc.</b>	(1,833)	(1,833)	0	0	0	0	-	n/a	
<b>Net Controllable Exp.</b>	3,305	3,305	0	309	308	1	under	0.3%	