

Appendix A

South Lanarkshire Council

Revenue Budget Monitoring Statement

Period Ended 17 August 2018 (No.6)

Community and Enterprise Resources

Service Departments :-

Facilities Streets and Waste (inc.Support)

Environmental (inc Projects)

Leisure and Culture

Planning and Economic Development

Roads

Total Community and Enterprise Resources

Annual Budget	Forecast for Year	Annual Forecast Over / Under	Budget Proportion to 17/08/18	Actual to Period 6 to 17/08/18	Variance to 17/08/18
£m	£m	£m	£m	£m	£m
62.883	62.883	0.000	19.089	19.119	(0.030) over
3.963	3.963	0.000	1.288	1.258	0.030 under
18.905	18.905	0.000	9.004	9.004	0.000
2.920	2.920	0.000	1.030	1.030	0.000
26.312	26.312	0.000	7.655	7.655	0.000
114.983	114.983	0.000	38.066	38.066	0.000

Community and Enterprise Resources Variance Analysis 2018/19 (Period 6)

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Employee Costs	186k under	APT&C Basic/Superannuation/NI - 408k under	Facilities, Streets and Waste (incl. Support) - 268k under <u>Environmental and Projects - 46k under</u> <u>Roads - 74k under</u>	The underspend is mainly due to vacancies within the service. The vacant posts are in the process of being filled. The underspend is due to staff turnover and vacancies.
		Overtime - (187k) over	Facilities, Streets and Waste (incl. Support) - (175k) over	The over spend is mainly due to cover for vacancies within the service. In addition, the Waste Service is working additional overtime in relation to the requirement to arrange separate uplifts for blue bins which have been contaminated.
Supplies and Services	24k under	<u>Computer Equipment Purchase - (60k) over</u>	<u>Facilities, Streets and Waste (incl. Support) - (66k) over</u>	The overspend relates to expenditure on the cashless system.
		Food Stuffs General - 101k under	Facilities, Streets and Waste (incl. Support) - 101k under	The underspend is due to lower than anticipated food expenditure within the Catering service as a result of a lower than anticipated uptake of school meals. This is partially offset by an under recovery of income.

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Transport and Plant	(47k) over	<u>Leasing - (46k) over</u>	<u>Facilities, Streets and Waste (incl. Support) - (43k) over</u>	The overspend reflects the timing of the reduction in the number of operational vehicles required.
Income	(145k) under recovered	Sales General - (94k) under recovered <u>Fees and Charges General - (45k) under recovered</u>	Facilities, Streets and Waste (incl.Support) - (96k) under recovered <u>Planning & Economic Development - 26k over recovered</u> <u>Roads (71k) under recovered</u>	The under recovery is mainly due to lower than budgeted cash income within the Catering service as a result of a lower than anticipated uptake of school meals. This is offset by an underspend in food purchases. The over recovery reflects the current level of applications for planning and building standards. The under recovery is due to less than anticipated income from parking reflecting reduced demand for parking.

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

South Lanarkshire Council

Community and Enterprise Resources - Total

Expenditure / Income Variance Trends 2018/19

	REVISED ANNUAL BUDGET SLC 18/19 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
EMPLOYEE COSTS											
APT & C BASIC	51,840	(10)	over	63	under	147	under	18,027	17,759	268	under
APT & C OVERTIME	431	(15)	over	(63)	over	(136)	over	174	361	(187)	over
APT & C SUPERANNUATION	7,694	3	under	(3)	over	7	under	2,771	2,741	30	under
APT & C NIC	4,041	47	under	61	under	82	under	1,451	1,341	110	under
TRAVEL AND SUBSISTENCE	74	(3)	over	3	under	0		26	28	(2)	over
OTHER EMPLOYEE COSTS	28	(1)	over	2	under	4	under	6	3	3	under
PENSION INCREASES	983	(12)	over	(17)	over	(12)	over	401	426	(25)	over
ADDITIONAL PENSION COSTS	0	(4)	over	(4)	over	(7)	over	0	11	(11)	over
EMPLOYEE COSTS	65,091	5	under	42	under	85	under	22,856	22,670	186	under
PROPERTY COSTS											
RATES	779	2	under	2	under	4	under	0	(2)	2	under
SCOTTISH WATER - UNMETERED CHARGES	12	(6)	over	(7)	over	(8)	over	4	18	(14)	over
SCOTTISH WATER - METERED CHARGES	101	4	under	(4)	over	1	under	44	43	1	under
RENT	566	0		2	under	4	under	172	170	2	under
SERVICE CHARGE	47	0		1	under	0		18	18	0	
PROPERTY INSURANCE	236	0		0		4	under	3	2	1	under
SECURITY COSTS	37	1	under	3	under	2	under	7	6	1	under
GROUND MAINTENANCE	3	0		0		0		0	0	0	
REPAIRS & MAINTENANCE - INTERNAL CONTRACTORS	137	4	under	5	under	16	under	33	17	16	under
REPAIRS & MAINTENANCE - INTERNAL CONTRACTORS DIRECT CHARGE	1	0		0		0		1	0	1	under
LIFE CYCLE MAINTENANCE	0	0		0		0		0	0	0	
REPAIRS & MAINTENANCE - EXTERNAL CONTRACTORS	41	(5)	over	(1)	over	(6)	over	10	17	(7)	over
ELECTRICITY - CONTRACT	248	2	under	1	under	(9)	over	76	77	(1)	over
ELECTRICITY - NON CONTRACT	0	0		1	under	0		0	0	0	
GAS	90	4	under	2	under	2	under	15	11	4	under
HEATING OIL	14	0		0		0		1	1	0	
CARBON REDUCTION COMMITMENT	98	0		0		0		0	0	0	
CLEANING CONTRACT	49	1	under	1	under	0		37	36	1	under
CLEANING AND JANITORIAL SUPPLIES AND EQUIPMENT	290	(2)	over	0		1	under	105	106	(1)	over
HEALTH & HYGIENE MATERIALS	32	(1)	over	(1)	over	(1)	over	11	12	(1)	over
REFUSE UPLIFT	425	(2)	over	1	under	(7)	over	113	118	(5)	over
REMOVAL & STORAGE COSTS	0	0		0		0		0	2	(2)	over
OTHER PROPERTY COSTS	148	(4)	over	(6)	over	(4)	over	110	108	2	under
PROPERTY COSTS	3,354	(2)	over	0		(1)	over	760	760	0	

South Lanarkshire Council

Community and Enterprise Resources - Total

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SUPPLIES AND SERVICES											
COMPUTER EQUIPMENT PURCHASE	362	9	under	2	under	(62)	over	83	143	(60)	over
COMPUTER EQUIPMENT MAINTENANCE	81	(4)	over	(3)	over	0		3	4	(1)	over
I.T. EQUIPMENT MAINT-CONTRACT	199	(12)	over	(9)	over	(14)	over	49	59	(10)	over
I.T. ELECTRONIC MESSAGING	63	1	under	(6)	over	(6)	over	26	36	(10)	over
EQUIPMENT, APPARATUS AND TOOLS	546	(4)	over	(8)	over	2	under	208	209	(1)	over
SMALL TOOLS	82	0		0		(4)	over	22	22	0	
FURNITURE - GENERAL	0	0		0		0		0	1	(1)	over
FURNISHINGS (INCL. CROCKERY & LINEN)	135	8	under	11	under	6	under	33	26	7	under
MATERIALS	1,110	1	under	(2)	over	1	under	514	511	3	under
MATERIALS, APPARATUS AND EQUIPMENT	0	4	under	1	under	8	under	0	(1)	1	under
PUBLICATIONS, JOURNALS, NEWSPAPERS ETC.	2	0		0		0		0	0	0	
FOODSTUFFS - GENERAL	4,220	41	under	49	under	103	under	1,197	1,096	101	under
PROTECTIVE CLOTHING & UNIFORMS	215	(3)	over	4	under	(2)	over	61	64	(3)	over
OTHER SUPPLIES AND SERVICES	136	(1)	over	(3)	over	0		55	56	(1)	over
MAJOR SUPPLY OF ELECTRICAL POWER	1,155	0		0		0		200	200	0	
DELIVERY CHARGE	0	0		0		(1)	over	0	1	(1)	over
SUPPLIES AND SERVICES	8,306	40	under	36	under	31	under	2,451	2,427	24	under
TRANSPORT AND PLANT											
PURCHASE OF PLANT	19	0		(7)	over	(7)	over	0	7	(7)	over
FLEET SERVICES - FUEL	0	0		0		0		0	1	(1)	over
FLEET SERVICES - VEHICLE HIRE	41	1	under	(2)	over	(5)	over	36	40	(4)	over
POOL CAR CHARGES - RENTAL	57	0		3	under	1	under	18	15	3	under
POOL CAR CHARGES - FUEL	21	1	under	1	under	0		7	6	1	under
POOL CAR CHARGES - ADDITIONAL COSTS	5	(8)	over	(7)	over	(7)	over	2	8	(6)	over
OTHER TRANSPORT COSTS	91	(7)	over	(4)	over	(6)	over	12	18	(6)	over
TRANSPORT INSURANCE	43	0		0		0		0	0	0	
FLEET SERVICE CHARGES - SCHEDULED MAINTENANCE	4	1	under	1	under	1	under	1	0	1	under
FLEET SERVICE CHARGES - VEHICLE MAINTENANCE	2,161	2	under	4	under	0		664	660	4	under
FLEET SERVICE CHARGES - PLANT MAINTENANCE	87	1	under	(7)	over	(7)	over	58	63	(5)	over
FLEET SERVICE CHARGES - ASSET MODIFICATION	25	0		(2)	over	4	under	5	4	1	under
FLEET SERVICE CHARGES - LEASING	2,751	(3)	over	(1)	over	(8)	over	1,006	1,052	(46)	over
FLEET SERVICE CHARGES - HIRED VEHICLES	288	8	under	10	under	16	under	99	87	12	under
FLEET SERVICE CHARGES - CONTRACT HIRE	25	0		1	under	1	under	1	0	1	under
FLEET SERVICE CHARGES - ROAD FUND LICENCE	128	2	under	(6)	over	(11)	over	51	57	(6)	over
FLEET SERVICE CHARGES - FUEL	1,575	(1)	over	2	under	(6)	over	555	552	3	under
FLEET SERVICE CHARGES - DRIVERS	110	0		0		0		0	0	0	
HIRE OF EXTERNAL VEHICLES	39	0		0		0		0	0	0	
HIRE OF EXTERNAL PLANT	19	0		8	under	8	under	8	0	8	under
HIRE OF SKIPS	0	0		1	under	1	under	0	0	0	
TRANSPORT AND PLANT	7,489	(3)	over	(5)	over	(25)	over	2,523	2,570	(47)	over

Expenditure / Income Variance Trends 2018/19

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South Lanarkshire Council

Community and Enterprise Resources - Total

Expenditure / Income Variance Trends 2018/19

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TRANSFER PAYMENTS											
CONCESSIONARY FARES	563	0		0		0		281	281	0	
TRANSFER PAYMENTS	563	0		0		0		281	281	0	
FINANCING CHARGES											
LEASING CHARGES - FINANCE	1	0		0		0		1	0	1	under
I.T. EQUIPMENT LEASING-CONTRACT	179	0		1	under	0		6	8	(2)	over
FINANCING CHARGES	180	0		1	under	0		7	8	(1)	over
TOTAL EXPENDITURE	144,922	47	under	65	under	63	under	54,276	54,131	145	under
INCOME											
MILK SUBSIDIES FROM THE E.U.	(55)	0		0		0		0	(9)	9	over rec
CONTRIBUTIONS FROM OTHER BODIES	(609)	0		1	over rec	0		(306)	(306)	0	
ERDF GRANT	(43)	0		0		0		0	0	0	
SALES - GENERAL	(4,570)	(44)	under rec	(68)	under rec	(84)	under rec	(1,215)	(1,121)	(94)	under rec
SALES - OTHER BODIES	0	0		0		0		0	0	0	
SALES - DEPARTMENTS OF THE AUTHORITY	(181)	0		(4)	under rec	0		(33)	(32)	(1)	under rec
FEES AND CHARGES - GENERAL	(8,296)	10	over rec	11	over rec	12	over rec	(3,381)	(3,336)	(45)	under rec
FEES AND CHARGES - OTHER BODIES	(327)	0		0		0		(102)	(102)	0	
FEES AND CHARGES - DEPARTMENTS OF THE AUTHORITY	(3,869)	2	over rec	5	over rec	12	over rec	(2,754)	(2,748)	(6)	under rec
RENTAL INCOME	0	0		6	over rec	(1)	under rec	0	(1)	1	over rec
OTHER INCOME	(3,849)	1	over rec	(13)	under rec	(4)	under rec	(3,309)	(3,304)	(5)	under rec
RECOVERY FROM CAPITAL	(1,050)	0		0		0		(31)	(31)	0	
TRADING SERVICES RECHARGES	(7,090)	(16)	under rec	(3)	under rec	2	over rec	(5,079)	(5,075)	(4)	under rec
INCOME	(29,939)	(47)	under rec	(65)	under rec	(63)	under rec	(16,210)	(16,065)	(145)	under rec
NET EXPENDITURE	114,983	0		0		0		38,066	38,066	0	