

Appendix A

South Lanarkshire Council

Revenue Budget Monitoring Statement

Period Ended 13 September 2019 (No.6)

Community and Enterprise Resources

Service Departments :-

Facilities Streets and Waste (inc.Support)

Fleet, Environmental and Projects

Leisure and Culture

Planning and Economic Development

Roads

Total Community and Enterprise Resources

Annual Budget	Forecast for Year	Annual Forecast Variance	Budget Proportion to 13/09/19	Actual to Period 6 to 13/09/19	Variance to 13/09/19
£m	£m	£m	£m	£m	£m
64.295	64.295	0.000	24.124	23.997	0.127 under
1.355	1.355	0.000	0.712	1.023	(0.311) over
19.467	19.467	0.000	9.505	9.505	0.000
3.168	3.168	0.000	3.658	3.646	0.012 under
19.288	19.288	0.000	7.726	7.724	0.002 under
107.573	107.573	0.000	45.725	45.895	(0.170) over

Community and Enterprise Resources Variance Analysis 2019/20 (Period 6)

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Employee Costs	593k under	APT&C Basic/Superannuation/NI - 906k under	Facilities, Streets and Waste (incl. Support) - 349k under Fleet, Environmental and Projects - 209k under Roads - 303k under	The variance at present is mainly due to turnover from vacancies which are currently being actively recruited. There is also a campaign ongoing to recruit road operatives.
		APT&C Overtime - (216k) over	Facilities, Streets and Waste (incl. Support) - (193k) over	The overspend is mainly within Waste and is due to overtime to meet the high demand for green waste uplifts in the summer months and cover absences.
			Fleet, Environmental and Projects - (13k) over	The overspend is mainly due to cover for vacancies within Environmental Services which are being actively recruited.
		Additional Pension Costs - (46k) over	Facilities, Streets and Waste (incl. Support) - (31k) over Planning and Economic Development - (26k) over	The overspend relates to the ongoing costs of early retirals and is being managed within the overall budget.

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Transport and Plant	(313k) over	Fleet Services - Vehicle Hire - (105k) over	Fleet, Environmental and Projects - (102k) over	The overspend is mainly due to the timing of the achievement of efficiencies within Fleet.
		Fleet Service - Repairs - (249k) over	Fleet, Environmental and Projects - (249k) over	The overspend relates to outside repairs being greater than anticipated.
Administration Costs	(177k) over	<u>Legal Expenses - (131k) over</u>	<u>Fleet, Environmental and Projects - (131k) over</u>	The overspend is due to the settlement of legal costs relating to a food safety case.
Income	(186k) under recovered	<u>Fees and Charges General - (83k) under recovered</u>	<u>Roads - (90k) under recovered</u>	The under recovery is due to less than anticipated income from parking reflecting lower demand for parking.
		Fleet Services - (111k) under recovered	Fleet, Environmental and Projects - (111k) under recovered	The under recovery is mainly due to lower than anticipated income within the Fleet workshop.
		<u>Other Income - 90k over recovered</u>	<u>Facilities, Streets and Waste (incl. Support) - 82k over recovered</u>	The over recovery is mainly due to additional service requests within the Grounds Service.
		Recharges - Departments of Authority - (139k) under recovered	Roads - (190k) under recovered	The under recovery is due to reduced income within the Construction Unit for reactive maintenance works and lighting works.

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Income (cont)		Recharges - Departments of Authority (cont)	Facilities, Streets and Waste (incl. Support) - 61k over recovered	The over recovery is mainly due to income from additional service requests within Facilities Management.

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

South Lanarkshire Council

Community and Enterprise Resources - Total

Expenditure / Income Variance Trends 2019/20

	REVISED ANNUAL BUDGET SLC 19/20 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	63,176	368	under	333	under	514	under	27,427	26,748	679	under
APT & C OVERTIME	1,567	(32)	over	(76)	over	(186)	over	623	839	(216)	over
APT & C SUPERANNUATION	9,894	(91)	over	63	under	76	under	4,632	4,514	118	under
APT & C NIC	5,188	48	under	68	under	74	under	2,262	2,153	109	under
TRAVEL AND SUBSISTENCE	85	(3)	over	(5)	over	(6)	over	37	42	(5)	over
OTHER EMPLOYEE COSTS	175	3	under	(1)	over	(1)	over	48	86	(38)	over
PENSION INCREASES	1,089	(4)	over	(8)	over	(5)	over	473	481	(8)	over
ADDITIONAL PENSION COSTS	0	(24)	over	(42)	over	(46)	over	0	46	(46)	over
EMPLOYEE COSTS	81,174	265	under	332	under	420	under	35,502	34,909	593	under
PROPERTY COSTS											
RATES	981	0		0		0		0	0	0	
SCOTTISH WATER - UNMETERED CHARGES	12	(3)	over	(3)	over	(4)	over	5	9	(4)	over
SCOTTISH WATER - METERED CHARGES	109	8	under	(8)	over	(12)	over	58	73	(15)	over
RENT	1,105	4	under	4	under	(9)	over	462	460	2	under
SERVICE CHARGE	67	(2)	over	(1)	over	(15)	over	19	19	0	
FACTORING CHARGES	14	(2)	over	0		(5)	over	6	11	(5)	over
PROPERTY INSURANCE	291	2	under	0		1	under	26	26	0	
SECURITY COSTS	17	1	under	4	under	1	under	8	6	2	under
GROUND MAINTENANCE	8	1	under	2	under	2	under	3	(1)	4	under
REPAIRS & MAINTENANCE - INTERNAL CONTRACTORS	31	(1)	over	(2)	over	(1)	over	14	21	(7)	over
REPAIRS & MAINTENANCE - INTERNAL CONTRACTORS DIRECT CHARGE	1	0		0		0		0	0	0	
REPAIRS & MAINTENANCE - EXTERNAL CONTRACTORS	36	(6)	over	(6)	over	(1)	over	10	15	(5)	over
ADAPTIONS - INTERNAL CONTRACTORS	0	3	under	3	under	3	under	0	3	(3)	over
ELECTRICAL HEATING MAINTENANCE	0	0		0		(2)	over	0	0	0	
ELECTRICITY - CONTRACT	354	28	under	5	under	(7)	over	139	140	(1)	over
GAS	135	(37)	over	(8)	over	(6)	over	67	76	(9)	over
HEATING OIL	14	1	under	0		0		2	2	0	
CLEANING CONTRACT	50	4	under	2	under	2	under	42	40	2	under
CLEANING AND JANITORIAL SUPPLIES AND EQUIPMENT	271	(7)	over	0		2	under	133	131	2	under
HEALTH & HYGIENE MATERIALS	32	0		0		0		1	1	0	
REFUSE UPLIFT	408	(1)	over	(4)	over	(3)	over	135	139	(4)	over
OTHER PROPERTY COSTS	155	2	under	5	under	30	under	124	118	6	under
PROPERTY COSTS	4,091	(5)	over	(7)	over	(24)	over	1,254	1,289	(35)	over

Expenditure / Income Variance Trends 2019/20

Community and Enterprise Resources - Total	REVISED ANNUAL BUDGET SLC 19/20 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 2019/20											
SUPPLIES AND SERVICES											
COMPUTER EQUIPMENT PURCHASE	498	0	(8)	over	(1)	over	149	131	18	under	
COMPUTER EQUIPMENT MAINTENANCE	75	(3)	over	(1)	over	3	under	5	4	1	under
I.T. EQUIPMENT MAINT-CONTRACT	219	(5)	over	(6)	over	(9)	over	68	57	11	under
I.T. ELECTRONIC MESSAGING	69	(5)	over	(12)	over	(7)	over	32	43	(11)	over
EQUIPMENT, APPARATUS AND TOOLS	526	(4)	over	11	under	(15)	over	231	252	(21)	over
SMALL TOOLS	137	0	5	under	0		40	40	0		
ADAPTATIONS FOR CLIENTS	0	0	0		(2)	over	0	2	(2)	over	
FURNITURE - OFFICE	0	(2)	over	(5)	over	(3)	over	0	4	(4)	over
FURNITURE - GENERAL	0	(1)	over	(1)	over	(1)	over	0	1	(1)	over
FURNISHINGS (INCL. CROCKERY & LINEN)	151	12	under	(2)	over	(1)	over	100	100	0	
MATERIALS	7,412	9	under	8	under	17	under	3,464	3,494	(30)	over
STOCK/STORE ISSUES	1,338	0	0		0		533	533	0		
MATERIALS, APPARATUS AND EQUIPMENT	25	4	under	7	under	(2)	over	25	27	(2)	over
PUBLICATIONS, JOURNALS, NEWSPAPERS ETC.	2	(1)	over	(1)	over	(2)	over	0	2	(2)	over
FOODSTUFFS - GENERAL	4,360	(12)	over	(5)	over	(24)	over	1,608	1,617	(9)	over
PROTECTIVE CLOTHING & UNIFORMS	242	(4)	over	(2)	over	(2)	over	57	90	(33)	over
LAUNDRY COSTS	5	0	1	under	1	under	2	6	(4)	over	
OTHER SUPPLIES AND SERVICES	187	3	under	1	under	12	under	133	82	51	under
MAJOR SUPPLY OF ELECTRICAL POWER	1,260	0	0		0		76	76	0		
DELIVERY CHARGE	0	(1)	over	(1)	over	(2)	over	0	2	(2)	over
SUPPLIES AND SERVICES	16,506	(10)	over	(11)	over	(38)	over	6,523	6,563	(40)	over

Expenditure / Income Variance Trends 2019/20

South Lanarkshire Council

Community and Enterprise Resources - Total

Expenditure / Income Variance Trends 2019/20

	REVISED ANNUAL BUDGET SLC 19/20 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
ADMINISTRATION											
PRINTING AND STATIONERY	139	5	under	3	under	(3)	over	43	50	(7)	over
TELEPHONES	119	0		2	under	4	under	44	44	0	
TELEPHONE RENTAL(EDUC ONLY)	0	(3)	over	(3)	over	(3)	over	0	3	(3)	over
MOBILE PHONES	33	(1)	over	(1)	over	2	under	15	26	(11)	over
ADVERTISING - OF COUNCIL SERVICE AVAILABILITY	8	0		0		0		0	0	0	
ADVERTISING - OTHER	79	(9)	over	(3)	over	(3)	over	39	39	0	
POSTAGES/COURIERS	45	4	under	0		2	under	12	8	4	under
MEMBERSHIP FEES/SUBSCRIPTIONS	27	(5)	over	(6)	over	(10)	over	12	25	(13)	over
INSURANCE	260	0		0		0		42	42	0	
MEDICAL COSTS	66	(6)	over	(6)	over	(9)	over	24	34	(10)	over
LEGAL EXPENSES	252	(2)	over	(2)	over	(2)	over	208	339	(131)	over
HOSPITALITY / CIVIC RECOGNITION	1	0		(2)	over	(2)	over	0	1	(1)	over
INTERNET AGENCY FEES	0	(2)	over	(3)	over	(3)	over	0	5	(5)	over
SECURITY UPLIFT FEES	35	0		0		0		19	18	1	under
OTHER ADMIN COSTS	9	(2)	over	(2)	over	1	under	8	5	3	under
TRAINING	30	(2)	over	(2)	over	0		13	17	(4)	over
ADMINISTRATION	1,103	(23)	over	(25)	over	(26)	over	479	656	(177)	over
PAYMENT TO OTHER BODIES											
SPTE: ANNUAL BUS SUBSIDY	1,788	1	under	1	under	0		894	894	0	
SPTE: BUS OTHER	258	(1)	over	(1)	over	0		129	129	0	
SPTE: FERRIES	29	0		0		0		15	15	0	
SPTE: UNDERGROUND	1,318	0		0		0		659	659	0	
SPTE: OTHER	1,681	0		0		0		840	840	0	
SPTE: MAINTENANCE OF BUS SHELTERS AND STOPS	103	0		0		0		52	52	0	
OTHER LOCAL AUTHORITIES	89	2	under	0		4	under	32	34	(2)	over
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	3,058	(8)	over	(10)	over	(22)	over	1,123	1,139	(16)	over
EXTERNAL AUDIT FEES	4	0		0		0		2	2	0	
PRIVATE INDIVIDUALS - GENERAL	0	3	under	3	under	0		0	0	0	
PAYMENT TO OTHER BODIES	8,389	(3)	over	(7)	over	(18)	over	3,746	3,764	(18)	over
PAYMENT TO CONTRACTORS											
PAYMENT TO TRADING SERVICES CONTRACTOR	1,728	0		0		0		0	0	0	
PAYMENT TO LOCAL AUTHORITY CONTRACTOR	302	0		0		0		97	97	0	
PAYMENT TO PRIVATE CONTRACTOR	40,012	6	under	5	under	13	under	19,192	19,178	14	under
PAYMENT TO EXTERNAL CONSULTANTS / PROFESSIONAL SERVICES	5	0		(1)	over	(4)	over	3	5	(2)	over
PAYMENT TO CONTRACTORS	42,047	6	under	4	under	9	under	19,292	19,280	12	under

South Lanarkshire Council

Community and Enterprise Resources - Total

Expenditure / Income Variance Trends 2019/20

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TRANSFER PAYMENTS											
CONCESSIONARY FARES	595	0		0		0		297	297	0	
TRANSFER PAYMENTS	595	0		0		0		297	297	0	
FINANCING CHARGES											
LEASING CHARGES - FINANCE	1	0		0		0		0	0	0	
LEASING CHARGES - OPERATIONAL	1	0		0		(6)	over	0	0	0	
I.T. EQUIPMENT LEASING-CONTRACT	182	(1)	over	3	under	3	under	77	83	(6)	over
FINANCING CHARGES	184	(1)	over	3	under	(3)	over	77	83	(6)	over
TOTAL EXPENDITURE	175,399	34	under	137	under	155	under	76,215	76,199	16	under
INCOME											
MILK SUBSIDIES FROM THE E.U.	(55)	0		0		1	over rec	0	0	0	
CONTRIBUTIONS FROM OTHER BODIES	(1,941)	3	over rec	2	over rec	6	over rec	(353)	(360)	7	over rec
SALES - GENERAL	(4,517)	1	over rec	0		(19)	under rec	(1,766)	(1,788)	22	over rec
SALES - DEPARTMENTS OF THE AUTHORITY	(181)	0		(1)	under rec	0		(36)	(42)	6	over rec
FEES AND CHARGES - GENERAL	(8,452)	(12)	under rec	8	over rec	20	over rec	(3,795)	(3,712)	(83)	under rec
FEES AND CHARGES - OTHER BODIES	(320)	0		1	over rec	1	over rec	(123)	(125)	2	over rec
FEES AND CHARGES - DEPARTMENTS OF THE AUTHORITY	(7,418)	10	over rec	5	over rec	10	over rec	(4,558)	(4,575)	17	over rec
RENTAL INCOME	(605)	9	over rec	0		2	over rec	(64)	(66)	2	over rec
FLEET SERVICES	(12,271)	(5)	under rec	(6)	under rec	(66)	under rec	(4,969)	(4,858)	(111)	under rec
BIRTH REGISTRATION	0	0		0		1	over rec	0	(1)	1	over rec
OTHER INCOME	(4,471)	8	over rec	19	over rec	47	over rec	(642)	(732)	90	over rec
RECOVERY FROM CAPITAL	(1,127)	0		0		0		(384)	(384)	0	
RECHARGES - DEPARTMENTS OF THE AUTHORITY	(26,468)	(119)	under rec	(196)	under rec	(246)	under rec	(13,800)	(13,661)	(139)	under rec
TOTAL INCOME	(67,826)	(105)	under rec	(168)	under rec	(243)	under rec	(30,490)	(30,304)	(186)	under rec
NET EXPENDITURE	107,573	(71)	over	(31)	over	(88)	over	45,725	45,895	(170)	over