

Appendix A

South Lanarkshire Council

Revenue Budget Monitoring Statement

Period Ended 12 October 2018 (No.8)

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 12/10/18	Actual to Period 8 to 12/10/18	Variance to 12/10/18
£m	£m	£m	£m	£m	£m
62.924	62.924	0.000	30.029	30.069	(0.040) over
3.963	3.963	0.000	1.829	1.789	0.040 under
18.905	18.905	0.000	9.043	9.043	0.000
2.940	2.940	0.000	3.626	3.626	0.000
26.647	26.647	0.000	11.615	11.615	0.000
115.379	115.379	0.000	56.142	56.142	0.000

Community and Enterprise Resources Variance Analysis 2018/19 (Period 8)

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Employee Costs	457k under	APT&C Basic/Superannuation/NI - 731k under Overtime - (242k) over	Facilities, Streets and Waste (incl. Support) - 496k under Environmental and Projects - 58k under Roads - 146k under Facilities, Streets and Waste (incl. Support) - (237k) over	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. The overspend 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, as well as overtime to manage the high level of requests for green and bulky waste uplifts.
Property Costs	(84k) over	<u>Rates - (74k) over</u>	<u>Facilities, Streets and Waste (incl. Support) - (68k) over</u>	The overspend is due to lower than anticipated empty property rates relief.

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Supplies and Services	(72k) over	<u>IT Equipment Maint - Contract - (65k) over</u>	<u>Facilities, Streets and Waste (incl. Support) - (60k) over</u>	The overspend relates to expenditure on the cashless system.
		<u>Materials - (67k) over</u>	<u>Facilities, Streets and Waste (incl. Support) - (65k) over</u>	The overspend is mainly due to the high level of spend on refuse collection bins. This overspend is partially offset by an over recovery of income from the sale of bins.
		Foodstuffs General - 133k under	Facilities, Streets and Waste (incl. Support) - 133k 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.
		<u>Major Supply of Electrical Power - (50k) over</u>	<u>Roads - (50k) over</u>	The overspend is partly due to price rises and also the timing of savings from the installation of LED's as part of the street lighting programme.
Transport and Plant	(185k) over	Fleet Services Charges - Leasing - (61k) over	Facilities, Streets and Waste (incl. Support) - (49k) over	The overspend reflects the timing of the reduction in the number of operational vehicles required.

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Transport and Plant (cont)		<u>Fleet Services Charges - Fuel - (94k) over</u>	<u>Facilities, Streets and Waste (incl. Support) - (94k) over</u>	The overspend is mainly within the Grounds Service due to additional service requests and price increases. This is offset by additional income.
Income	(54k) under recovered	<u>Contributions from Other Bodies - (27k) under recovered</u> Sales General - (51k) under recovered Fees and Charges General - (48k) under recovered	<u>Roads - (27k) under recovered</u> Facilities, Streets and Waste (incl.Support) - (64k) under recovered Planning and Economic Development - 26k over recovered Roads - (79k) under recovered	The under recovery is due to a bad debt write off. The net under recovery is due to lower than budgeted cash income within the Catering Service as a result of a lower than anticipated uptake of school meals and an over recovery of income from the sale of bins in Waste Services. These are offset by an underspend in food purchases and the purchase of additional bins (see Supplies and Services). 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.

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Income (cont)		<u>Fees and Charges Departments of the Authority - (30k) under recovered</u>	<u>Facilities, Streets and Waste (incl. Support) - (21k) under recovered</u>	The under recovery is mainly due to a reduction in service requests for cleaning and concierge services within Facilities Management.
		<u>Other Income - 116k over recovered</u>	<u>Facilities, Streets and Waste (incl. Support) - 121k over recovered</u>	The over recovery is mainly due to additional service requests within the Grounds Service.

* 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 5 VARIANCE AMOUNT	Over/ Under	PERIOD 6 VARIANCE AMOUNT	Over/ Under	PERIOD 7 VARIANCE AMOUNT	Over/ Under	PERIOD 8 ESTIMATE TO DATE	PERIOD 8 ACTUAL TO DATE	PERIOD 8 VARIANCE AMOUNT	Over/ Under
EMPLOYEE COSTS											
APT & C BASIC	52,185	147	under	268	under	332	under	25,736	25,259	477	under
APT & C OVERTIME	432	(136)	over	(187)	over	(207)	over	219	461	(242)	over
APT & C SUPERANNUATION	7,830	7	under	30	under	52	under	3,965	3,896	69	under
APT & C NIC	4,106	82	under	110	under	143	under	2,088	1,903	185	under
TRAVEL AND SUBSISTENCE	76	0		(2)	over	3	under	39	35	4	under
OTHER EMPLOYEE COSTS	28	4	under	3	under	3	under	9	6	3	under
PENSION INCREASES	983	(12)	over	(25)	over	(16)	over	491	514	(23)	over
ADDITIONAL PENSION COSTS	0	(7)	over	(11)	over	(16)	over	0	16	(16)	over
EMPLOYEE COSTS	65,640	85	under	186	under	294	under	32,547	32,090	457	under
PROPERTY COSTS											
RATES	792	4	under	2	under	(71)	over	752	826	(74)	over
SCOTTISH WATER - UNMETERED CHARGES	12	(8)	over	(14)	over	(5)	over	10	20	(10)	over
SCOTTISH WATER - METERED CHARGES	101	1	under	1	under	4	under	49	42	7	under
RENT	566	4	under	2	under	2	under	368	362	6	under
SERVICE CHARGE	47	0		0		0		26	26	0	
PROPERTY INSURANCE	236	4	under	1	under	1	under	5	5	0	
SECURITY COSTS	17	2	under	1	under	(1)	over	7	8	(1)	over
GROUND MAINTENANCE	3	0		0		0		0	0	0	
REPAIRS & MAINTENANCE - INTERNAL CONTRACTORS	151	16	under	16	under	(4)	over	66	71	(5)	over
REPAIRS & MAINTENANCE - INTERNAL CONTRACTORS DIRECT CHARGE	1	0		1	under	0		0	0	0	
REPAIRS & MAINTENANCE - EXTERNAL CONTRACTORS	41	(6)	over	(7)	over	(6)	over	22	29	(7)	over
ELECTRICITY - CONTRACT	268	(9)	over	(1)	over	(3)	over	108	100	8	under
GAS	90	2	under	4	under	6	under	26	22	4	under
HEATING OIL	14	0		0		0		4	4	0	
CARBON REDUCTION COMMITMENT	98	0		0		0		0	0	0	
CLEANING CONTRACT	49	0		1	under	1	under	38	36	2	under
CLEANING AND JANITORIAL SUPPLIES AND EQUIPMENT	290	1	under	(1)	over	(2)	over	157	157	0	
HEALTH & HYGIENE MATERIALS	32	(1)	over	(1)	over	0		13	13	0	
REFUSE UPLIFT	425	(7)	over	(5)	over	(6)	over	155	167	(12)	over
REMOVAL & STORAGE COSTS	0	0		(2)	over	(2)	over	0	2	(2)	over
OTHER PROPERTY COSTS	148	(4)	over	2	under	0		111	111	0	
PROPERTY COSTS	3,381	(1)	over	0		(86)	over	1,917	2,001	(84)	over

Expenditure / Income Variance Trends 2018/19

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SUPPLIES AND SERVICES											
COMPUTER EQUIPMENT PURCHASE	387	(62)	over	(60)	over	(9)	over	136	130	6	under
COMPUTER EQUIPMENT MAINTENANCE	77	0		(1)	over	(6)	over	7	8	(1)	over
I.T. EQUIPMENT MAINT-CONTRACT	194	(14)	over	(10)	over	(60)	over	45	110	(65)	over
I.T. ELECTRONIC MESSAGING	63	(6)	over	(10)	over	(10)	over	26	37	(11)	over
EQUIPMENT, APPARATUS AND TOOLS	546	2	under	(1)	over	(9)	over	254	263	(9)	over
SMALL TOOLS	82	(4)	over	0		0		22	22	0	
FURNITURE - OFFICE	0	0		0		0		0	1	(1)	over
FURNITURE - GENERAL	0	0		(1)	over	0		0	0	0	
FURNISHINGS (INCL. CROCKERY & LINEN)	135	6	under	7	under	8	under	55	48	7	under
MATERIALS	1,110	1	under	3	under	0		687	754	(67)	over
MATERIALS, APPARATUS AND EQUIPMENT	0	8	under	1	under	0		0	0	0	
PUBLICATIONS, JOURNALS, NEWSPAPERS ETC.	2	0		0		0		0	0	0	
FOODSTUFFS - GENERAL	4,137	103	under	101	under	124	under	2,011	1,878	133	under
PROTECTIVE CLOTHING & UNIFORMS	215	(2)	over	(3)	over	(8)	over	79	92	(13)	over
OTHER SUPPLIES AND SERVICES	136	0		(1)	over	(1)	over	73	73	0	
MAJOR SUPPLY OF ELECTRICAL POWER	1,155	0		0		0		278	328	(50)	over
DELIVERY CHARGE	0	(1)	over	(1)	over	(1)	over	0	1	(1)	over
SUPPLIES AND SERVICES	8,239	31	under	24	under	28	under	3,673	3,745	(72)	over
TRANSPORT AND PLANT											
PURCHASE OF PLANT	19	(7)	over	(7)	over	(7)	over	0	7	(7)	over
FLEET SERVICES - FUEL	0	0		(1)	over	(3)	over	0	3	(3)	over
FLEET SERVICES - VEHICLE HIRE	41	(5)	over	(4)	over	(4)	over	37	40	(3)	over
POOL CAR CHARGES - RENTAL	56	1	under	3	under	(4)	over	19	22	(3)	over
POOL CAR CHARGES - FUEL	21	0		1	under	0		8	8	0	
POOL CAR CHARGES - ADDITIONAL COSTS	5	(7)	over	(6)	over	(4)	over	3	8	(5)	over
OTHER TRANSPORT COSTS	90	(6)	over	(6)	over	(4)	over	43	50	(7)	over
TRANSPORT INSURANCE	43	0		0		0		0	0	0	
FLEET SERVICE CHARGES - SCHEDULED MAINTENANCE	0	1	under	1	under	2	under	0	0	0	
FLEET SERVICE CHARGES - VEHICLE MAINTENANCE	2,161	0		4	under	(7)	over	1,156	1,171	(15)	over
FLEET SERVICE CHARGES - PLANT MAINTENANCE	87	(7)	over	(5)	over	(13)	over	85	102	(17)	over
FLEET SERVICE CHARGES - ASSET MODIFICATION	25	4	under	1	under	3	under	15	7	8	under
FLEET SERVICE CHARGES - LEASING	2,751	(8)	over	(46)	over	(51)	over	1,227	1,288	(61)	over
FLEET SERVICE CHARGES - HIRED VEHICLES	286	16	under	12	under	37	under	187	164	23	under
FLEET SERVICE CHARGES - CONTRACT HIRE	25	1	under	1	under	1	under	1	0	1	under
FLEET SERVICE CHARGES - ROAD FUND LICENCE	128	(11)	over	(6)	over	(9)	over	65	72	(7)	over
FLEET SERVICE CHARGES - FUEL	1,575	(6)	over	3	under	(63)	over	874	968	(94)	over
FLEET SERVICE CHARGES - DRIVERS	110	0		0		0		51	51	0	
HIRE OF EXTERNAL VEHICLES	39	0		0		0		0	0	0	
HIRE OF EXTERNAL PLANT	19	8	under	8	under	9	under	11	6	5	under
HIRE OF SKIPS	0	1	under	0		0		0	0	0	
TRANSPORT AND PLANT	7,481	(25)	over	(47)	over	(117)	over	3,782	3,967	(185)	over

Expenditure / Income Variance Trends 2018/19

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ADMINISTRATION											
PRINTING AND STATIONERY	151	(19)	over	3	under	9	under	68	75	(7)	over
TELEPHONES	112	9	under	10	under	13	under	49	42	7	under
MOBILE PHONES	29	0		0		(5)	over	16	23	(7)	over
ADVERTISING - OF COUNCIL SERVICE AVAILABILITY	8	0		0		0		0	0	0	
ADVERTISING - OTHER	65	(2)	over	(2)	over	(3)	over	50	47	3	under
POSTAGES/COURIERS	25	(6)	over	(4)	over	(7)	over	16	21	(5)	over
MEMBERSHIP FEES/SUBSCRIPTIONS	26	0		(8)	over	(11)	over	10	22	(12)	over
INSURANCE	169	0		0		0		0	0	0	
MEDICAL COSTS	54	(9)	over	(13)	over	(15)	over	37	49	(12)	over
LEGAL EXPENSES	3	2	under	0		1	under	2	1	1	under
HOSPITALITY / CIVIC RECOGNITION	1	0		(1)	over	(2)	over	0	2	(2)	over
INTERNET AGENCY FEES	0	(1)	over	(1)	over	(1)	over	0	2	(2)	over
SECURITY UPLIFT FEES	35	2	under	0		0		3	3	0	
OTHER ADMIN COSTS	8	2	under	1	under	1	under	5	3	2	under
TRAINING	2	(3)	over	(3)	over	(4)	over	1	5	(4)	over
ADMINISTRATION	688	(25)	over	(18)	over	(24)	over	257	295	(38)	over
PAYMENT TO OTHER BODIES											
SPTA: ANNUAL BUS SUBSIDY	1,788	0		0		0		1,341	1,341	0	
SPTA: BUS OTHER	258	0		0		0		194	194	0	
SPTA: FERRIES	29	0		0		0		22	22	0	
SPTA: UNDERGROUND	1,318	0		0		0		989	989	0	
SPTA: OTHER	1,822	0		0		0		1,367	1,367	0	
SPTA: MAINTENANCE OF BUS SHELTERS AND STOPS	102	0		0		0		51	52	(1)	over
OTHER LOCAL AUTHORITIES	96	1	under	(1)	over	(1)	over	28	29	(1)	over
GRANTS TO VOLUNTARY ORGANISATIONS	22	0		0		0		0	0	0	
PAYMENTS TO VOLUNTARY ORGANISATIONS	39	0		0		0		8	8	0	
PAYMENTS TO OTHER BODIES	2,676	1	under	3	under	3	under	1,130	1,129	1	under
PAYMENT TO OTHER BODIES	8,150	2	under	2	under	2	under	5,130	5,131	(1)	over
PAYMENT TO CONTRACTORS											
PAYMENT TO TRADING SERVICES CONTRACTOR	14,403	0		(1)	over	3	under	4,714	4,711	3	under
PAYMENT TO LOCAL AUTHORITY CONTRACTOR	302	0		(4)	over	(9)	over	163	166	(3)	over
PAYMENT TO PRIVATE CONTRACTOR	38,765	0		4	under	6	under	22,251	22,278	(27)	over
PAYMENT TO EXTERNAL CONSULTANTS / PROFESSIONAL SERVICES	5	(4)	over	0		1	under	3	1	2	under
PAYMENT TO CONTRACTORS	53,475	(4)	over	(1)	over	1	under	27,131	27,156	(25)	over

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		422	422	0	
TRANSFER PAYMENTS	563	0		0		0		422	422	0	
FINANCING CHARGES											
LEASING CHARGES - FINANCE	1	0		1	under	1	under	0	0	0	
I.T. EQUIPMENT LEASING-CONTRACT	180	0		(2)	over	0		7	5	2	under
FINANCING CHARGES	181	0		(1)	over	1	under	7	5	2	under
TOTAL EXPENDITURE	147,798	63	under	145	under	99	under	74,866	74,812	54	under
INCOME											
MILK SUBSIDIES FROM THE E.U.	(55)	0		9	over rec	(1)	under rec	(14)	1	(15)	under rec
CONTRIBUTIONS FROM OTHER BODIES	(1,969)	0		0		(27)	under rec	(381)	(354)	(27)	under rec
ERDF GRANT	(59)	0		0		0		0	0	0	
SALES - GENERAL	(4,546)	(84)	under rec	(94)	under rec	(97)	under rec	(2,227)	(2,176)	(51)	under rec
SALES - DEPARTMENTS OF THE AUTHORITY	(181)	0		(1)	under rec	0		(52)	(49)	(3)	under rec
FEES AND CHARGES - GENERAL	(8,321)	12	over rec	(45)	under rec	(15)	under rec	(4,412)	(4,364)	(48)	under rec
FEES AND CHARGES - OTHER BODIES	(327)	0		0		0		(152)	(152)	0	
FEES AND CHARGES - DEPARTMENTS OF THE AUTHORITY	(3,869)	12	over rec	(6)	under rec	(44)	under rec	(2,999)	(2,969)	(30)	under rec
RENTAL INCOME	0	(1)	under rec	1	over rec	4	over rec	0	(7)	7	over rec
OTHER INCOME	(5,275)	(4)	under rec	(5)	under rec	79	over rec	(2,875)	(2,991)	116	over rec
RECOVERY FROM CAPITAL	(727)	0		0		0		(285)	(285)	0	
TRADING SERVICES RECHARGES	(7,090)	2	over rec	(4)	under rec	2	over rec	(5,327)	(5,324)	(3)	under rec
INCOME	(32,419)	(63)	under rec	(145)	under rec	(99)	under rec	(18,724)	(18,670)	(54)	under rec
NET EXPENDITURE	115,379	0		0		0		56,142	56,142	0	