

**Appendix A****South Lanarkshire Council****Revenue Budget Monitoring Statement****Period Ended 8 December 2017 (No.10)****Community and Enterprise Resources**

<b>Service Departments :-</b>	<b>Annual Budget</b>	<b>Forecast for Year</b>	<b>Annual Forecast Over / Under</b>	<b>Budget Proportion to 08/12/17</b>	<b>Actual to Period 10 to 08/12/17</b>	<b>Variance to 08/12/17</b>
	<b>£m</b>	<b>£m</b>	<b>£m</b>	<b>£m</b>	<b>£m</b>	<b>£m</b>
Facilities Streets and Waste (inc.Support)	62.734	62.973	(0.239) over	41.929	42.181	(0.252) over
Environmental (inc Projects)	4.542	4.401	0.141 under	2.926	2.856	0.070 under
Leisure and Culture	18.765	18.722	0.043 under	14.086	14.054	0.032 under
Planning and Economic Development	4.665	5.150	(0.485) over	1.835	2.195	(0.360) over
Roads	29.427	29.571	(0.144) over	15.691	15.035	0.656 under
<b>Total Community and Enterprise Resources</b>	<b>120.133</b>	<b>120.817</b>	<b>(0.684) over</b>	<b>76.467</b>	<b>76.321</b>	<b>0.146 under</b>

**Community and Enterprise Resources Variance Analysis 2017/18 (Period 10)**

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Employee Costs	510k under	APT&C Basic/Superannuation/NI - 880k under	Facilities, Streets and Waste (incl. Support) - 673k under	The underspend is mainly due to vacancies across the Service.
			Environmental - 172k under	
			Planning and Economic Development - (49k) over	The overspend relates to the structure changes to the Service.
		Overtime - (315k) over	<u>Roads - 84k under</u>	The underspend is due to staff turnover and vacancies.
			Facilities, Streets and Waste (incl. Support) - (309k) over	The overspend is mainly due to cover for vacancies within Facilities and Waste Services.
Property Costs	(17k) over	Rates - (64k) over	Facilities, Streets and Waste (incl. Support) - (60k) over	The overspend is due to lower than anticipated empty property relief.
		<u>Carbon Reduction Commitment - 60k under</u>	<u>Roads - 60k under</u>	This underspend is due to less than anticipated Carbon Reduction Commitment costs as a result of the Street Lighting Improvement Programme.

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Supplies and Services	(60k) over	<u>Computer Equipment Purchase - 59k under</u>	<u>Roads - 76k under</u>	The underspend is mainly due to less than anticipated support costs for the Electronic Data Records Management System.
		Equipment, Apparatus and Tools - (63k) over	Facilities, Streets and Waste (incl. Support) - (54k) over	The overspend relates to the purchase of catering equipment within Facilities Management.
		<u>Materials - (58k) over</u>	<u>Facilities, Streets and Waste (incl. Support) - (54k) over</u>	The overspend is due to the purchase of domestic bins due to the high demand for replacement bins and also expenditure on materials within Grounds due to additional service requests, offset by additional income.
Transport and Plant	(342k) over	<u>Fleet Service Charges - Vehicle Maintenance - 80k under</u>	<u>Facilities, Streets and Waste (incl. Support) - 81k under</u>	The underspend is mainly due to new replacement vehicles attracting less maintenance charges than older vehicles.
		<u>Fleet Service Charges - Leasing - (426k) over</u>	<u>Facilities, Streets and Waste (incl. Support) - (419k) over</u>	The overspend reflects the timing of the reduction in the number of operational vehicles required. This is being managed within the overall budget.

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Administration Costs	(159k) over	Legal Expenses - (125k) over	Environmental - (120k) over	The overspend is due to expenditure in relation to public health.
Payments to Other Bodies	59k under	<u>Other Local Authorities - 29k under</u>  <u>Payments to Other Bodies - 16k under</u>	<u>Environmental - 33k under</u>  <u>Planning and Economic Development - 15k under</u>	The underspend a reduction in the number of samples required to be sent to other councils for testing.  The underspend is due to expenditure on the Youth Employment Initiative project being lower than anticipated to date.
Payment to Contractors	446k under	Payment to Trading Services Contractor - 504k under  Payment to Private Contractor - (47k) over	Roads - 504k under  Facilities, Streets and Waste (incl. Support) - (57k) over	This underspend is mainly due to a reduced requirement to replace LED bulbs as a result of the Street Lighting Improvement Programme.  The overspend is mainly due to expenditure on the upkeep of the crematorium.

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Income	(322k) under recovered	Sales General - (102k) under recovered	Facilities, Streets and Waste (incl. Support) - (137k) under recovered	The under recovery is mainly due to lower than budgeted income from functions within Conference and Banqueting. This reflects the level of bookings in year and is partially offset by reductions in expenditure associated with functions.
			<u>Roads - 35k over recovered</u>	This over recovery is due to higher than anticipated income for rechargeable lighting works and inspection fees.
		Fees and Charges - General - (362k) under recovered	Roads - (91k) under recovered	The under recovery is due to less than anticipated income from parking reflecting reduced demand for parking across all town centres.
			Planning and Economic Development - (267k) under recovered	The under recovery reflects the current level of applications for planning and building standards.
		<u>Rental Income - 24k over recovered</u>	<u>Facilities, Streets and Waste (incl. Support) - 24k over recovered</u>	The over recovery is mainly due to due to higher than anticipated income from Estates managed properties.

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Income (cont)		<u>Other Income - 84k over recovered</u>	<u>Facilities, Streets and Waste (incl. Support) - 89k over recovered</u>	The over recovery is mainly within Grounds as a result of additional service requests. This offsets the expenditure on materials (see Supplies and Services).
		<u>Trading Services Recharges - 37k over recovered</u>	<u>Facilities, Streets and Waste (incl. Support) - 37k over recovered</u>	The over recovery is due to additional service requests within the Janitors service.

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

South Lanarkshire Council

Community and Enterprise Resources - Total

Expenditure / Income Variance Trends 2017/18

	REVISED ANNUAL BUDGET SLC 17/18 2	PERIOD 7 VARIANCE AMOUNT	Over/ Under	PERIOD 8 VARIANCE AMOUNT	Over/ Under	PERIOD 9 VARIANCE AMOUNT	Over/ Under	PERIOD 10 ESTIMATE TO DATE	PERIOD 10 ACTUAL TO DATE	PERIOD 10 VARIANCE AMOUNT	Over/ Under
EMPLOYEE COSTS											
APT & C BASIC	50,628	425	under	592	under	757	under	34,106	33,221	885	under
APT & C OVERTIME	647	(174)	over	(213)	over	(265)	over	368	683	(315)	over
APT & C SUPERANNUATION	7,498	(78)	over	(64)	over	(62)	over	5,045	5,123	(78)	over
APT & C NIC	3,951	23	under	44	under	63	under	2,667	2,594	73	under
TRAVEL AND SUBSISTENCE	73	3	under	5	under	5	under	47	45	2	under
OTHER EMPLOYEE COSTS	28	(3)	over	(7)	over	(10)	over	11	25	(14)	over
PENSION INCREASES	984	(7)	over	(13)	over	(15)	over	657	671	(14)	over
ADDITIONAL PENSION COSTS	0	(23)	over	(26)	over	(29)	over	0	29	(29)	over
<b>EMPLOYEE COSTS</b>	<b>63,809</b>	<b>166</b>	<b>under</b>	<b>318</b>	<b>under</b>	<b>444</b>	<b>under</b>	<b>42,901</b>	<b>42,391</b>	<b>510</b>	<b>under</b>
PROPERTY COSTS											
RATES	780	(93)	over	(39)	over	(64)	over	780	844	(64)	over
SCOTTISH WATER - UNMETERED CHARGES	12	(10)	over	(10)	over	(14)	over	8	23	(15)	over
SCOTTISH WATER - METERED CHARGES	101	9	under	7	under	10	under	63	59	4	under
RENT	1,039	5	under	(5)	over	(4)	over	636	621	15	under
SERVICE CHARGE	63	0		(2)	over	0		37	28	9	under
BED AND BREAKFAST	0	0		0		0		0	2	(2)	over
PROPERTY INSURANCE	243	1	under	(14)	over	1	under	231	228	3	under
SECURITY COSTS	17	(6)	over	(4)	over	(8)	over	12	19	(7)	over
GROUND MAINTENANCE	3	0		0		0		2	4	(2)	over
GROUNDS MAINTENANCE ADDITIONAL WORKS	0	(1)	over	0		0		0	0	0	
REPAIRS & MAINTENANCE - INTERNAL CONTRACTORS	142	6	under	(2)	over	17	under	63	40	23	under
REPAIRS & MAINTENANCE - INTERNAL CONTRACTORS DIRECT CHARGE	1	0		1	under	1	under	1	0	1	under
REPAIRS & MAINTENANCE - EXTERNAL CONTRACTORS	51	(9)	over	(10)	over	(10)	over	35	42	(7)	over
ELECTRICITY - CONTRACT	264	(6)	over	5	under	(23)	over	159	189	(30)	over
GAS	90	(1)	over	1	under	1	under	25	31	(6)	over
HEATING OIL	14	0		0		(3)	over	6	9	(3)	over
CARBON REDUCTION COMMITMENT	212	0		0		0		60	0	60	under
CLEANING CONTRACT	15	5	under	2	under	3	under	3	2	1	under
CLEANING AND JANITORIAL SUPPLIES AND EQUIPMENT	302	4	under	(3)	over	(1)	over	192	193	(1)	over
HEALTH & HYGIENE MATERIALS	28	(3)	over	(5)	over	(6)	over	21	28	(7)	over
REFUSE UPLIFT	425	(7)	over	(7)	over	(8)	over	233	245	(12)	over
OTHER PROPERTY COSTS	147	0		(2)	over	1	under	133	110	23	under
<b>PROPERTY COSTS</b>	<b>3,949</b>	<b>(106)</b>	<b>over</b>	<b>(87)</b>	<b>over</b>	<b>(107)</b>	<b>over</b>	<b>2,700</b>	<b>2,717</b>	<b>(17)</b>	<b>over</b>

South Lanarkshire Council

Community and Enterprise Resources - Total

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SUPPLIES AND SERVICES											
COMPUTER EQUIPMENT PURCHASE	349	(10)	over	(13)	over	(16)	over	179	120	59	under
COMPUTER EQUIPMENT MAINTENANCE	81	(3)	over	(4)	over	(2)	over	7	8	(1)	over
I.T. EQUIPMENT MAINT-CONTRACT	278	(2)	over	(2)	over	(4)	over	136	148	(12)	over
I.T. ELECTRONIC MESSAGING	63	(15)	over	(12)	over	(11)	over	34	38	(4)	over
EQUIPMENT, APPARATUS AND TOOLS	591	45	under	(56)	over	(72)	over	219	282	(63)	over
SMALL TOOLS	82	3	under	2	under	0		48	47	1	under
AIDS FOR CLIENTS	0	(2)	over	0		0		0	0	0	
FURNITURE - OFFICE	0	(4)	over	(5)	over	(4)	over	0	4	(4)	over
FURNITURE - GENERAL	0	0		0		(1)	over	0	1	(1)	over
FURNISHINGS (INCL. CROCKERY & LINEN)	179	(15)	over	(2)	over	(1)	over	128	130	(2)	over
MATERIALS	1,185	3	under	(1)	over	21	under	791	849	(58)	over
MATERIALS, APPARATUS AND EQUIPMENT	0	0		0		(3)	over	0	20	(20)	over
PUBLICATIONS, JOURNALS, NEWSPAPERS ETC.	2	(1)	over	(1)	over	(1)	over	1	2	(1)	over
FOODSTUFFS - GENERAL	3,894	(83)	over	(78)	over	(8)	over	2,545	2,475	70	under
PROTECTIVE CLOTHING & UNIFORMS	219	(3)	over	10	under	7	under	98	101	(3)	over
OTHER SUPPLIES AND SERVICES	184	(3)	over	4	under	(5)	over	97	109	(12)	over
CATERING - CONTRACT	2	0		0		0		0	0	0	
MAJOR SUPPLY OF ELECTRICAL POWER	1,155	0		0		0		400	407	(7)	over
DELIVERY CHARGE	0	0		(1)	over	(1)	over	0	1	(1)	over
I- PROCUREMENT ERRORS	0	0		0		0		0	1	(1)	over
<b>SUPPLIES AND SERVICES</b>	<b>8,264</b>	<b>(90)</b>	<b>over</b>	<b>(159)</b>	<b>over</b>	<b>(101)</b>	<b>over</b>	<b>4,683</b>	<b>4,743</b>	<b>(60)</b>	<b>over</b>
TRANSPORT AND PLANT											
PURCHASE OF VEHICLES	0	(8)	over	(8)	over	(8)	over	0	8	(8)	over
PURCHASE OF PLANT	19	(1)	over	(1)	over	(1)	over	0	1	(1)	over
FLEET SERVICES - FUEL	2	1	under	1	under	1	under	1	1	0	
FLEET SERVICES - VEHICLE HIRE	69	0		(5)	over	(1)	over	65	67	(2)	over
POOL CAR CHARGES - RENTAL	64	(5)	over	(1)	over	(3)	over	43	35	8	under
POOL CAR CHARGES - FUEL	21	0		1	under	2	under	14	13	1	under
POOL CAR CHARGES - ADDITIONAL COSTS	5	(2)	over	(1)	over	(1)	over	3	4	(1)	over
OTHER TRANSPORT COSTS	90	(6)	over	(8)	over	(10)	over	60	66	(6)	over
TRANSPORT INSURANCE	43	0		0		(1)	over	43	44	(1)	over
PLANT SERVICES	5	2	under	3	under	3	under	3	0	3	under
FLEET SERVICE CHARGES - SCHEDULED MAINTENANCE	10	31	under	1	under	1	under	3	0	3	under
FLEET SERVICE CHARGES - VEHICLE MAINTENANCE	2,264	(3)	over	(9)	over	(4)	over	1,542	1,462	80	under
FLEET SERVICE CHARGES - UNSCHEDULED LABOUR	0	0		0		(2)	over	0	3	(3)	over
FLEET SERVICE CHARGES - PLANT MAINTENANCE	87	(3)	over	2	under	1	under	76	80	(4)	over
FLEET SERVICE CHARGES - ASSET MODIFICATION	26	(9)	over	(8)	over	(16)	over	17	50	(33)	over
FLEET SERVICE CHARGES - LEASING	2,896	(8)	over	(13)	over	(14)	over	1,285	1,711	(426)	over
FLEET SERVICE CHARGES - HIRED VEHICLES	293	5	under	7	under	(1)	over	219	226	(7)	over
FLEET SERVICE CHARGES - CONTRACT HIRE	25	0		0		0		2	0	2	under
FLEET SERVICE CHARGES - ROAD FUND LICENCE	132	1	under	14	under	12	under	87	66	21	under
FLEET SERVICE CHARGES - FUEL	1,590	(4)	over	5	under	5	under	1,114	1,113	1	under
FLEET SERVICE CHARGES - DRIVERS	110	0		1	under	0		79	79	0	
HIRE OF EXTERNAL VEHICLES	30	0		0		0		23	0	23	under
HIRE OF EXTERNAL PLANT	19	(2)	over	(1)	over	7	under	14	6	8	under
<b>TRANSPORT AND PLANT</b>	<b>7,800</b>	<b>(11)</b>	<b>over</b>	<b>(20)</b>	<b>over</b>	<b>(30)</b>	<b>over</b>	<b>4,693</b>	<b>5,035</b>	<b>(342)</b>	<b>over</b>

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ADMINISTRATION											
PRINTING AND STATIONERY	119	4	under	9	under	16	under	87	64	23	under
TELEPHONES	117	7	under	4	under	6	under	81	72	9	under
MOBILE PHONES	27	(2)	over	(3)	over	(5)	over	21	24	(3)	over
ADVERTISING - OF COUNCIL SERVICE AVAILABILITY	8	(1)	over	(1)	over	(1)	over	8	9	(1)	over
ADVERTISING - OTHER	66	1	under	1	under	(5)	over	56	67	(11)	over
POSTAGES/COURIERS	30	(2)	over	(3)	over	(7)	over	22	27	(5)	over
MEMBERSHIP FEES/SUBSCRIPTIONS	27	(9)	over	(11)	over	(11)	over	13	26	(13)	over
INSURANCE	170	0		(1)	over	(1)	over	170	171	(1)	over
MEDICAL COSTS	65	(17)	over	(17)	over	(20)	over	51	69	(18)	over
LEGAL EXPENSES	187	(101)	over	(107)	over	(126)	over	56	181	(125)	over
CONSULTATION COSTS	0	(1)	over	(1)	over	0		0	0	0	
HOSPITALITY / CIVIC RECOGNITION	3	0		(2)	over	(1)	over	2	4	(2)	over
SECURITY UPLIFT FEES	35	1	under	1	under	0		24	39	(15)	over
OTHER ADMIN COSTS	8	2	under	3	under	0		6	4	2	under
TRAINING	3	0		1	under	1	under	3	2	1	under
<b>ADMINISTRATION</b>	<b>865</b>	<b>(118)</b>	<b>over</b>	<b>(127)</b>	<b>over</b>	<b>(154)</b>	<b>over</b>	<b>600</b>	<b>759</b>	<b>(159)</b>	<b>over</b>
PAYMENT TO OTHER BODIES											
SPTE: ANNUAL BUS SUBSIDY	1,834	3	under	4	under	5	under	1,375	1,370	5	under
SPTE: BUS OTHER	258	0		1	under	1	under	194	193	1	under
SPTE: FERRIES	29	0		0		0		22	22	0	
SPTE: UNDERGROUND	1,351	3	under	3	under	3	under	1,013	1,010	3	under
SPTE: OTHER	1,868	3	under	5	under	5	under	1,401	1,396	5	under
SPTE: MAINTENANCE OF BUS SHELTERS AND STOPS	102	0		0		(5)	over	77	77	0	
OTHER LOCAL AUTHORITIES	101	(7)	over	(7)	over	(2)	over	68	39	29	under
GRANTS TO VOLUNTARY ORGANISATIONS	22	0		0		0		0	0	0	
PAYMENTS TO VOLUNTARY ORGANISATIONS	30	0		0		0		8	8	0	
PAYMENTS TO OTHER BODIES	6,017	(9)	over	3	under	(6)	over	2,591	2,575	16	under
<b>PAYMENT TO OTHER BODIES</b>	<b>11,612</b>	<b>(7)</b>	<b>over</b>	<b>9</b>	<b>under</b>	<b>1</b>	<b>under</b>	<b>6,749</b>	<b>6,690</b>	<b>59</b>	<b>under</b>
PAYMENT TO CONTRACTORS											
PAYMENT TO TRADING SERVICES CONTRACTOR	17,435	214	under	248	under	272	under	7,919	7,415	504	under
PAYMENT TO LOCAL AUTHORITY CONTRACTOR	302	(1)	over	(2)	over	(7)	over	163	174	(11)	over
PAYMENT TO PRIVATE CONTRACTOR	38,659	66	under	15	under	6	under	26,521	26,568	(47)	over
PAYMENT TO INTERNAL CONSULTANTS	10	0		0		0		0	0	0	
PAYMENT TO EXTERNAL CONSULTANTS / PROFESSIONAL SERVICES	5	0		(1)	over	0		4	4	0	
<b>PAYMENT TO CONTRACTORS</b>	<b>56,411</b>	<b>279</b>	<b>under</b>	<b>260</b>	<b>under</b>	<b>271</b>	<b>under</b>	<b>34,607</b>	<b>34,161</b>	<b>446</b>	<b>under</b>

South Lanarkshire Council

Community and Enterprise Resources - Total

Expenditure / Income Variance Trends 2017/18

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TRANSFER PAYMENTS											
CONCESSIONARY FARES	586	6	under	8	under	8	under	439	431	8	under
<b>TRANSFER PAYMENTS</b>	<b>586</b>	<b>6</b>	<b>under</b>	<b>8</b>	<b>under</b>	<b>8</b>	<b>under</b>	<b>439</b>	<b>431</b>	<b>8</b>	<b>under</b>
FINANCING CHARGES											
LEASING CHARGES - FINANCE	1	1	under	1	under	1	under	1	0	1	under
LEASING CHARGES - OPERATIONAL	1	0		0		0		0	1	(1)	over
I.T. EQUIPMENT LEASING-CONTRACT	178	1	under	1	under	0		100	77	23	under
<b>FINANCING CHARGES</b>	<b>180</b>	<b>2</b>	<b>under</b>	<b>2</b>	<b>under</b>	<b>1</b>	<b>under</b>	<b>101</b>	<b>78</b>	<b>23</b>	<b>under</b>
<b>TOTAL EXPENDITURE</b>	<b>153,476</b>	<b>121</b>	<b>under</b>	<b>204</b>	<b>under</b>	<b>333</b>	<b>under</b>	<b>97,473</b>	<b>97,005</b>	<b>468</b>	<b>under</b>
INCOME											
MILK SUBSIDIES FROM THE E.U.	(55)	0		0		(6)	under rec	(37)	(37)	0	
CONTRIBUTIONS FROM OTHER BODIES	(1,802)	10	over rec	10	over rec	14	over rec	(797)	(812)	15	over rec
ERDF GRANT	(78)	0		0		0		0	0	0	
ESF GRANT	(1,505)	0		0		0		0	0	0	
SALES - GENERAL	(4,733)	(99)	under rec	(163)	under rec	(112)	under rec	(2,449)	(2,347)	(102)	under rec
SALES - DEPARTMENTS OF THE AUTHORITY	(327)	0		3	over rec	2	over rec	(141)	(140)	(1)	under rec
FEES AND CHARGES - GENERAL	(8,799)	(140)	under rec	(68)	under rec	(257)	under rec	(6,233)	(5,871)	(362)	under rec
FEES AND CHARGES - OTHER BODIES	(319)	0		(1)	under rec	1	over rec	(198)	(201)	3	over rec
FEES AND CHARGES - DEPARTMENTS OF THE AUTHORITY	(4,014)	4	over rec	3	over rec	11	over rec	(3,449)	(3,414)	(35)	under rec
ELECTIONS - ACCOMMODATION USE	0	23	over rec	0		0		0	(13)	13	over rec
RENTAL INCOME	(513)	6	over rec	25	over rec	24	over rec	(113)	(137)	24	over rec
OTHER INCOME	(3,921)	1	over rec	(2)	under rec	11	over rec	(2,247)	(2,331)	84	over rec
RECOVERY OF CENTRAL SUPPORT COSTS FROM TRADING SERVICES	(198)	0		0		0		0	0	0	
RECOVERY FROM CAPITAL	(618)	0		0		0		(618)	(620)	2	over rec
TRADING SERVICES RECHARGES	(6,461)	74	over rec	(11)	under rec	(21)	under rec	(4,724)	(4,761)	37	over rec
<b>INCOME</b>	<b>(33,343)</b>	<b>(121)</b>	<b>under rec</b>	<b>(204)</b>	<b>under rec</b>	<b>(333)</b>	<b>under rec</b>	<b>(21,006)</b>	<b>(20,684)</b>	<b>(322)</b>	<b>under rec</b>
<b>NET EXPENDITURE</b>	<b>120,133</b>	<b>0</b>		<b>0</b>		<b>0</b>		<b>76,467</b>	<b>76,321</b>	<b>146</b>	<b>under</b>