

Appendix A

South Lanarkshire Council

Revenue Budget Monitoring Statement

Period Ended 2 March 2018 (No.13)

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 02/03/18	Actual to Period 13 to 02/03/18	Variance to 02/03/18
£m	£m	£m	£m	£m	£m
62.736	62.975	(0.239) over	55.904	56.084	(0.180) over
4.542	4.401	0.141 under	4.106	3.971	0.135 under
18.765	18.722	0.043 under	18.719	18.678	0.041 under
4.665	5.150	(0.485) over	3.224	3.331	(0.107) over
29.427	29.571	(0.144) over	24.698	25.175	(0.477) over
120.135	120.819	(0.684) over	106.651	107.239	(0.588) over

Community and Enterprise Resources Variance Analysis 2017/18 (Period 13)

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Employee Costs	961k under	APT&C Basic/Superannuation/NI - 1,374k under	Facilities, Streets and Waste (incl. Support) - 963k under	The underspend is mainly due to vacancies across the Service.
			Environmental - 255k under	
			Planning and Economic Development - (26k) over	The overspend relates to the structure changes to the Service.
		Overtime - (342k) over	Roads - 182k under	The underspend is due to staff turnover and vacancies.
			Facilities, Streets and Waste (incl. Support) - (326k) over	The overspend is mainly due to cover for vacancies within Waste Services and also additional service requests and winter maintenance costs within Grounds which will be offset by additional income.
Property Costs	39k under	Rates - (43k) over	Facilities, Streets and Waste (incl. Support) - (58k) over	The overspend is due to lower than anticipated empty property relief.

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Property Costs (cont)		Carbon Reduction Commitment - 107k under	Roads - 107k under	This underspend is due to less than anticipated Carbon Reduction Commitment costs as a result of the Street Lighting Improvement Programme.
Supplies and Services	(538k) over	Computer Equipment Purchase - 79k under	Roads - 83k under	The underspend is mainly due to less than anticipated support costs for the Electronic Data Records Management System.
		Equipment, Apparatus and Tools - (95k) over	Facilities, Streets and Waste (incl. Support) - (84k) over	The overspend relates to the purchase and repairs of catering equipment within Facilities Management.
		Materials - (327k) over	Facilities, Streets and Waste (incl. Support) - (314k) over	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. In addition, there is an overspend on relating to the purchase of play equipment.
		Material, Apparatus and Equipment - (60k) over	Facilities, Streets and Waste (incl. Support) - (60k) over	The overspend is mainly due to purchase of playground equipment.

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Supplies and Services (cont)		Foodstuffs - General - 167k under	Facilities, Streets and Waste (incl. Support) - 168k under	The underspend is mainly due to food purchases within the Catering service as a result of a lower than anticipated uptake in school meals.
		Major Supply of Electrical Power - (236k) over	Roads - (236k) over	The overspend is due to higher than anticipated electrical power costs for Street Lighting, as a result of price increases.
Transport and Plant	(306k) over	<u>Purchase of Plant - (67k) over</u>	<u>Facilities, Streets and Waste (incl. Support) - (67k) over</u>	The overspend relates to the purchase of small machinery including garden equipment within the Grounds service and is offset by underspends on vehicle maintenance and fuel.
		Fleet Service Charges - Vehicle Maintenance - 144k under	Facilities, Streets and Waste (incl. Support) - 146k under	The underspend is mainly due to new replacement vehicles attracting less maintenance charges than older vehicles.
		Fleet Service Charges - Leasing - (446k) over	Facilities, Streets and Waste (incl. Support) - (436k) over	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
Transport and Plant (cont)		<u>Fleet Service Charges - Fuel - 48k under</u>	<u>Facilities, Streets and Waste (incl. Support) - 42k under</u>	The underspend relates to a reduction in the number of sweepers operated by the service, resulting in a reduction in fuel requirements.
Administration Costs	(251k) over	Medical Costs - (34k) over Legal Expenses - (167k) over	All Services - (34k) over Environmental - (162k) over	The overspend relates to a higher than anticipated number of medical referrals across the Services. The overspend is due to expenditure in relation to public health. The balance is made up of a number of small variances across the Services.
Payments to Other Bodies	47k under	Other Local Authorities - 41k under	Environmental - 46k under	The underspend is due to a reduction in the number of samples required to be sent to other councils for testing.
Payment to Contractors	(633k) over	Payment to Trading Services Contractor - (583k) over	Roads - (582k) over	The overspend is due to higher than anticipated winter maintenance costs, partially offset by savings from reduced maintenance costs for bulk lamp replacements as a result of the Street Lighting Improvement Programme.

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Payment to Contractors (cont)		Payment to Private Contractor - (49k) over	Facilities, Streets and Waste (incl. Support) - (69k) over	The overspend is mainly due to the upkeep of the crematorium and expenditure on allotments. In addition, there have been additional service requests within Grounds, which are offset by additional income.
Income	90k over recovered	Sales General - (156k) under recovered Fees and Charges - General - (123k) under recovered	Facilities, Streets and Waste (incl. Support) - (225k) under recovered Roads - 69k over recovered Roads - (117k) under recovered	The under recovery is due to lower than anticipated income as a result of a lower uptake in school meals, reduced income from catering provision and also lower than anticipated income from conferences and banqueting. This over recovery is due to higher than anticipated income for rechargeable lighting works and inspection fees. The under recovery is due to less than anticipated income from parking reflecting reduced demand for parking across all town centres.

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Income (cont)		Fees and Charges - Departments of the Authority - (93k) under recovered	Facilities, Streets and Waste (incl. Support) - (60k) under recovered	The under recovery is mainly due to a lower demand for skips and a lower than anticipated demand for Street Cleansing services.
			Environmental - (33k) under recovered	The under recovery is mainly due to a lower demand for pest control.
		Rental Income - 27k over recovered	Facilities, Streets and Waste (incl. Support) - 28k over recovered	The over recovery is mainly due to due to higher than anticipated income from Estates managed properties.
		Other Income - 297k over recovered	Facilities, Streets and Waste (incl. Support) - 302k over recovered	The over recovery is mainly within Grounds as a result of additional service requests. This offsets additional expenditure on Employee Costs, Supplies and Services and Payment to Contractors. There is also an over recovery of income from landscape design fees.
		Trading Services Recharges - 76k over recovered	Facilities, Streets and Waste (incl. Support) - 76k over recovered	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 10 VARIANCE AMOUNT	Over/ Under	PERIOD 11 VARIANCE AMOUNT	Over/ Under	PERIOD 12 VARIANCE AMOUNT	Over/ Under	PERIOD 13 ESTIMATE TO DATE	PERIOD 13 ACTUAL TO DATE	PERIOD 13 VARIANCE AMOUNT	Over/ Under
EMPLOYEE COSTS											
APT & C BASIC	50,626	885	under	1,001	under	1,180	under	45,602	44,228	1,374	under
APT & C OVERTIME	648	(315)	over	(252)	over	(299)	over	585	927	(342)	over
APT & C SUPERANNUATION	7,498	(78)	over	(94)	over	(97)	over	6,756	6,857	(101)	over
APT & C NIC	3,951	73	under	76	under	87	under	3,556	3,455	101	under
TRAVEL AND SUBSISTENCE	73	2	under	3	under	5	under	65	61	4	under
OTHER EMPLOYEE COSTS	30	(14)	over	(14)	over	(14)	over	14	38	(24)	over
PENSION INCREASES	983	(14)	over	(8)	over	(24)	over	836	853	(17)	over
ADDITIONAL PENSION COSTS	0	(29)	over	(31)	over	(34)	over	0	34	(34)	over
EMPLOYEE COSTS	63,809	510	under	681	under	804	under	57,414	56,453	961	under
PROPERTY COSTS											
RATES	780	(64)	over	(63)	over	(64)	over	780	823	(43)	over
SCOTTISH WATER - UNMETERED CHARGES	12	(15)	over	(15)	over	(19)	over	7	33	(26)	over
SCOTTISH WATER - METERED CHARGES	101	4	under	13	under	(12)	over	95	101	(6)	over
RENT	1,047	15	under	(21)	over	49	under	898	874	24	under
SERVICE CHARGE	62	9	under	19	under	10	under	59	43	16	under
BED AND BREAKFAST	0	(2)	over	0		0		0	2	(2)	over
PROPERTY INSURANCE	236	3	under	(1)	over	(8)	over	223	233	(10)	over
SECURITY COSTS	17	(7)	over	(6)	over	1	under	16	15	1	under
GROUND MAINTENANCE	3	(2)	over	(1)	over	(2)	over	2	4	(2)	over
GROUNDS MAINTENANCE ADDITIONAL WORKS	0	0		(1)	over	(1)	over	0	0	0	
REPAIRS & MAINTENANCE - INTERNAL CONTRACTORS	142	23	under	32	under	9	under	102	61	41	under
REPAIRS & MAINTENANCE - INTERNAL CONTRACTORS DIRECT CHARGE	1	1	under	1	under	1	under	1	0	1	under
LIFE CYCLE MAINTENANCE	0	0		0		0		0	1	(1)	over
REPAIRS & MAINTENANCE - EXTERNAL CONTRACTORS	49	(7)	over	(14)	over	(19)	over	45	66	(21)	over
ELECTRICITY - CONTRACT	263	(30)	over	(30)	over	(22)	over	221	251	(30)	over
GAS	90	(6)	over	19	under	(1)	over	43	44	(1)	over
HEATING OIL	14	(3)	over	4	under	(1)	over	11	12	(1)	over
CARBON REDUCTION COMMITMENT	212	60	under	70	under	107	under	107	0	107	under
CLEANING CONTRACT	52	1	under	8	under	3	under	43	38	5	under
CLEANING AND JANITORIAL SUPPLIES AND EQUIPMENT	303	(1)	over	(3)	over	(11)	over	248	267	(19)	over
HEALTH & HYGIENE MATERIALS	28	(7)	over	(7)	over	(9)	over	28	43	(15)	over
REFUSE UPLIFT	425	(12)	over	(9)	over	(11)	over	344	353	(9)	over
REMOVAL & STORAGE COSTS	0	0		(1)	over	(1)	over	0	1	(1)	over
OTHER PROPERTY COSTS	148	23	under	8	under	29	under	144	113	31	under
PROPERTY COSTS	3,985	(17)	over	2	under	28	under	3,417	3,378	39	under

South Lanarkshire Council

Community and Enterprise Resources - Total

Expenditure / Income Variance Trends 2017/18

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SUPPLIES AND SERVICES											
COMPUTER EQUIPMENT PURCHASE	349	59	under	52	under	57	under	312	233	79	under
COMPUTER EQUIPMENT MAINTENANCE	81	(1)	over	(1)	over	(1)	over	53	53	0	
I.T. EQUIPMENT MAINT-CONTRACT	278	(12)	over	(15)	over	(23)	over	166	185	(19)	over
I.T. ELECTRONIC MESSAGING	63	(4)	over	(7)	over	(4)	over	53	75	(22)	over
EQUIPMENT, APPARATUS AND TOOLS	591	(63)	over	(60)	over	(28)	over	370	465	(95)	over
SMALL TOOLS	82	1	under	1	under	(7)	over	82	89	(7)	over
FURNITURE - OFFICE	0	(4)	over	(4)	over	(4)	over	0	4	(4)	over
FURNITURE - GENERAL	0	(1)	over	(1)	over	(1)	over	0	1	(1)	over
FURNISHINGS (INCL. CROCKERY & LINEN)	179	(2)	over	(7)	over	(16)	over	170	173	(3)	over
MATERIALS	1,185	(58)	over	(126)	over	(194)	over	845	1,172	(327)	over
MATERIALS, APPARATUS AND EQUIPMENT	0	(20)	over	(20)	over	(23)	over	0	60	(60)	over
PUBLICATIONS, JOURNALS, NEWSPAPERS ETC.	2	(1)	over	(1)	over	(1)	over	1	2	(1)	over
FOODSTUFFS - GENERAL	3,894	70	under	69	under	95	under	3,386	3,219	167	under
PROTECTIVE CLOTHING & UNIFORMS	219	(3)	over	3	under	(46)	over	171	171	0	
OTHER SUPPLIES AND SERVICES	184	(12)	over	4	under	2	under	129	140	(11)	over
CATERING - CONTRACT	2	0		0		0		0	0	0	
MAJOR SUPPLY OF ELECTRICAL POWER	1,155	(7)	over	(103)	over	(200)	over	537	773	(236)	over
DELIVERY CHARGE	0	(1)	over	(1)	over	(2)	over	0	2	(2)	over
I- PROCUREMENT ERRORS	0	(1)	over	0		0		0	(4)	4	under
SUPPLIES AND SERVICES	8,264	(60)	over	(217)	over	(396)	over	6,275	6,813	(538)	over
TRANSPORT AND PLANT											
PURCHASE OF VEHICLES	0	(8)	over	(8)	over	(8)	over	0	8	(8)	over
PURCHASE OF PLANT	19	(1)	over	(22)	over	(25)	over	19	86	(67)	over
FLEET SERVICES - FUEL	2	0		1	under	0		2	1	1	under
FLEET SERVICES - VEHICLE HIRE	69	(2)	over	(1)	over	(2)	over	68	69	(1)	over
POOL CAR CHARGES - RENTAL	64	8	under	9	under	9	under	60	45	15	under
POOL CAR CHARGES - FUEL	21	1	under	3	under	4	under	20	15	5	under
POOL CAR CHARGES - ADDITIONAL COSTS	5	(1)	over	(1)	over	(1)	over	4	4	0	
OTHER TRANSPORT COSTS	90	(6)	over	(8)	over	(6)	over	76	80	(4)	over
TRANSPORT INSURANCE	43	(1)	over	0		(1)	over	43	44	(1)	over
FLEET SERVICES - REPAIRS	0	0		0		0		0	0	0	
PLANT SERVICES	5	3	under	4	under	4	under	4	0	4	under
FLEET SERVICE CHARGES - SCHEDULED MAINTENANCE	10	3	under	8	under	9	under	9	0	9	under
FLEET SERVICE CHARGES - VEHICLE MAINTENANCE	2,264	80	under	93	under	105	under	2,096	1,952	144	under
FLEET SERVICE CHARGES - UNSCHEDULED LABOUR	0	(3)	over	(3)	over	(4)	over	0	4	(4)	over
FLEET SERVICE CHARGES - PLANT MAINTENANCE	87	(4)	over	(4)	over	(4)	over	81	96	(15)	over
FLEET SERVICE CHARGES - ASSET MODIFICATION	26	(33)	over	(35)	over	(33)	over	25	55	(30)	over
FLEET SERVICE CHARGES - LEASING	2,896	(426)	over	(375)	over	(417)	over	2,607	3,053	(446)	over
FLEET SERVICE CHARGES - HIRED VEHICLES	293	(7)	over	(16)	over	(19)	over	261	266	(5)	over
FLEET SERVICE CHARGES - CONTRACT HIRE	25	2	under	2	under	2	under	25	0	25	under
FLEET SERVICE CHARGES - ROAD FUND LICENCE	132	21	under	30	under	28	under	118	109	9	under
FLEET SERVICE CHARGES - FUEL	1,590	1	under	12	under	39	under	1,458	1,410	48	under
FLEET SERVICE CHARGES - DRIVERS	110	0		1	under	(1)	over	105	104	1	under
HIRE OF EXTERNAL VEHICLES	30	23	under	0		(3)	over	30	26	4	under
HIRE OF EXTERNAL PLANT	19	8	under	(11)	over	10	under	18	8	10	under
TRANSPORT AND PLANT	7,800	(342)	over	(321)	over	(314)	over	7,129	7,435	(306)	over

South Lanarkshire Council

Community and Enterprise Resources - Total

Expenditure / Income Variance Trends 2017/18

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ADMINISTRATION											
PRINTING AND STATIONERY	121	23	under	6	under	10	under	102	93	9	under
TELEPHONES	117	9	under	15	under	16	under	99	86	13	under
MOBILE PHONES	27	(3)	over	(4)	over	(7)	over	21	31	(10)	over
ADVERTISING - OF COUNCIL SERVICE AVAILABILITY	8	(1)	over	(1)	over	(1)	over	8	9	(1)	over
ADVERTISING - OTHER	66	(11)	over	(11)	over	(14)	over	63	75	(12)	over
POSTAGES/COURIERS	30	(5)	over	(6)	over	(7)	over	29	38	(9)	over
MEMBERSHIP FEES/SUBSCRIPTIONS	27	(13)	over	(14)	over	(24)	over	14	31	(17)	over
INSURANCE	170	(1)	over	(1)	over	(1)	over	170	171	(1)	over
MEDICAL COSTS	65	(18)	over	(33)	over	(31)	over	57	91	(34)	over
LEGAL EXPENSES	187	(125)	over	(58)	over	(95)	over	183	350	(167)	over
HOSPITALITY / CIVIC RECOGNITION	3	(2)	over	(2)	over	(3)	over	3	6	(3)	over
INTERNET AGENCY FEES	0	0		(1)	over	(1)	over	0	1	(1)	over
SECURITY UPLIFT FEES	35	(15)	over	(12)	over	(12)	over	32	48	(16)	over
OTHER ADMIN COSTS	8	2	under	2	under	(4)	over	7	6	1	under
TRAINING	3	1	under	1	under	(3)	over	3	6	(3)	over
ADMINISTRATION	867	(159)	over	(119)	over	(177)	over	791	1,042	(251)	over
PAYMENT TO OTHER BODIES											
SPTE: ANNUAL BUS SUBSIDY	1,834	5	under	6	under	6	under	1,834	1,828	6	under
SPTE: BUS OTHER	258	1	under	1	under	1	under	258	257	1	under
SPTE: FERRIES	29	0		0		0		29	29	0	
SPTE: UNDERGROUND	1,351	3	under	5	under	5	under	1,351	1,346	5	under
SPTE: OTHER	1,868	5	under	6	under	6	under	1,868	1,861	7	under
SPTE: MAINTENANCE OF BUS SHELTERS AND STOPS	102	0		0		0		102	103	(1)	over
OTHER LOCAL AUTHORITIES	101	29	under	25	under	41	under	95	54	41	under
GRANTS TO VOLUNTARY ORGANISATIONS	22	0		0		0		20	20	0	
PAYMENTS TO VOLUNTARY ORGANISATIONS	30	0		0		0		8	8	0	
PAYMENTS TO OTHER BODIES	6,301	16	under	9	under	0		3,673	3,685	(12)	over
PAYMENT TO OTHER BODIES	11,896	59	under	52	under	59	under	9,238	9,191	47	under
PAYMENT TO CONTRACTORS											
PAYMENT TO TRADING SERVICES CONTRACTOR	18,015	504	under	418	under	(195)	over	13,921	14,504	(583)	over
PAYMENT TO LOCAL AUTHORITY CONTRACTOR	302	(11)	over	(11)	over	(11)	over	220	232	(12)	over
PAYMENT TO PRIVATE CONTRACTOR	38,659	(47)	over	(80)	over	(81)	over	34,632	34,681	(49)	over
PAYMENT TO INTERNAL CONSULTANTS	10	0		0		0		10	0	10	under
PAYMENT TO EXTERNAL CONSULTANTS / PROFESSIONAL SERVICES	5	0		(1)	over	1	under	5	4	1	under
PAYMENT TO CONTRACTORS	56,991	446	under	326	under	(286)	over	48,788	49,421	(633)	over

Community and Enterprise Resources - Total

Expenditure / Income Variance Trends 2017/18

Community and Enterprise Resources - Total	REVISED ANNUAL BUDGET SLC 17/18 2	PERIOD 10 VARIANCE AMOUNT	Over/ Under	PERIOD 11 VARIANCE AMOUNT	Over/ Under	PERIOD 12 VARIANCE AMOUNT	Over/ Under	PERIOD 13 ESTIMATE TO DATE	PERIOD 13 ACTUAL TO DATE	PERIOD 13 VARIANCE AMOUNT	Over/ Under
Expenditure / Income Variance Trends 2017/18											
TRANSFER PAYMENTS											
CONCESSIONARY FARES	586	8	under	11	under	11	under	586	575	11	under
TRANSFER PAYMENTS	586	8	under	11	under	11	under	586	575	11	under
FINANCING CHARGES											
LEASING CHARGES - FINANCE	1	1	under	1	under	1	under	1	0	1	under
LEASING CHARGES - OPERATIONAL	1	(1)	over	(1)	over	0		1	33	(32)	over
CAR LEASING PAYMENTS	0	0		0		(2)	over	0	2	(2)	over
I.T. EQUIPMENT LEASING-CONTRACT	178	23	under	23	under	21	under	173	148	25	under
FINANCING CHARGES	180	23	under	23	under	20	under	175	183	(8)	over
TOTAL EXPENDITURE	154,378	468	under	438	under	(251)	over	133,813	134,491	(678)	over
INCOME											
MILK SUBSIDIES FROM THE E.U.	(55)	0		(5)	under rec	(5)	under rec	(37)	(37)	0	
CONTRIBUTIONS FROM OTHER BODIES	(2,023)	15	over rec	17	over rec	16	over rec	(1,014)	(1,029)	15	over rec
ERDF GRANT	(78)	0		0		0		0	0	0	
ESF GRANT	(1,505)	0		0		1	over rec	0	0	0	
SALES - GENERAL	(5,234)	(102)	under rec	(80)	under rec	(112)	under rec	(4,131)	(3,975)	(156)	under rec
SALES - DEPARTMENTS OF THE AUTHORITY	(236)	(1)	under rec	2	over rec	3	over rec	(185)	(191)	6	over rec
FEES AND CHARGES - GENERAL	(8,798)	(362)	under rec	(419)	under rec	(436)	under rec	(8,144)	(8,021)	(123)	under rec
FEES AND CHARGES - OTHER BODIES	(320)	3	over rec	2	over rec	3	over rec	(272)	(276)	4	over rec
FEES AND CHARGES - DEPARTMENTS OF THE AUTHORITY	(4,013)	(35)	under rec	(40)	under rec	(81)	under rec	(3,882)	(3,789)	(93)	under rec
ELECTIONS - ACCOMMODATION USE	0	13	over rec	0		23	over rec	0	(23)	23	over rec
RENTAL INCOME	(513)	24	over rec	24	over rec	33	over rec	(147)	(174)	27	over rec
OTHER INCOME	(4,055)	84	over rec	91	over rec	164	over rec	(2,440)	(2,737)	297	over rec
RECOVERY OF CENTRAL SUPPORT COSTS FROM TRADING SERVICES	(198)	0		0		0		0	0	0	
RECOVERY FROM CAPITAL	(718)	2	over rec	2	over rec	2	over rec	(718)	(732)	14	over rec
TRADING SERVICES RECHARGES	(6,497)	37	over rec	41	over rec	43	over rec	(6,192)	(6,268)	76	over rec
INCOME	(34,243)	(322)	under rec	(365)	under rec	(346)	under rec	(27,162)	(27,252)	90	over rec
NET EXPENDITURE	120,135	146	under	73	under	(597)	over	106,651	107,239	(588)	over