

South Lanarkshire Council

Revenue Budget Monitoring Statement

Period Ended 23 December 2009 (No.1)

Community Resources

Service Departments :-

	Annual Budget	Forecast for Year	Annual Forecast Over / Under	Budget Proportion to 23/12/09	Actual to Period 10 23/12/09	Variance to 23/12/09
	£m	£m	£m	£m	£m	£m
Land	36.442	36.691	(0.249) over	28.039	28.145	(0.106) over
Facilities and Cultural Services	14.394	14.391	0.003 under	10.015	10.010	0.005 under
Environmental and Strategic Services	5.616	5.660	(0.044) over	3.986	4.023	(0.037) over
Support	(4.514)	(4.755)	0.241 under	(4.259)	(4.328)	0.069 under
Leisure	11.246	11.244	0.002 under	10.510	10.504	0.006 under
Projects	0.546	0.499	0.047 under	0.377	0.342	0.035 under
Total Community Resources	63.730	63.730	0.000	48.668	48.696	(0.028) over

Community Resources Variance Analysis 2009/10 (Period 10)

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Employee Costs	177k under	APT&C Basic / Superannuation / NI - 390k under	Facilities and Cultural - 231k under	The underspend relates to vacancies within Operations Management and Concierge Services.
			Land - 49k under	This relates to vacancies within Operations Management and the effect of staff absences.
		APT&C Overtime - (234k) over	Support - 63k under	The underspend is mainly due to a vacancy within the Change and Development section.
			Facilities and Cultural - (287k) over	The overspend is due to absence cover within Concierge Services partially offset by an underspend in Basic pay above. There is also overtime within Halls and Cultural venues to cover events/functions and also additional service requests. These are offset by additional income.
			Land - 63k under	The level of overtime worked overall within Land Services is currently less than anticipated.
Property Costs	(79k) over	Scottish Water - Metered Charges - 60k under	Facilities and Cultural - 48k under	Charges within Halls are lower than anticipated.

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Property Costs (cont)		Repairs and Maintenance - External - (70k) over	Facilities and Cultural - (43k) over	Greater than anticipated expenditure incurred in respect of repairs and maintenance.
			Land - (27k) over	This relates to expenditure on Carluke Civic Amenity site and will be managed within the overall budget.
		Asbestos - (37k) over	Facilities and Cultural - (31k) over	The overspend is due to expenditure in relation to Legislative Compliance within the Halls Service.
		Electricity - Contract - 43k under	Facilities and Cultural - 30k under	Electricity charges within Halls have been lower than anticipated to date.
		Janitor Service - (21k) over	Facilities and Cultural - (21k) over	The overspend is due to greater then anticipated charges for school lets, offset by an increase in school let income.
Supplies and Services	(204k) over	Computer Equipment Purchase - (30k) over	Facilities and Cultural - (30k) over	The overspend is due to greater than anticipated computer equipment purchases and maintenance charges for a new IT system.
		Materials - (31k) over	Land - (30k) over	The overspend is due to greater than anticipated purchases within Refuse, Streets and the Crematorium.

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Supplies and Services (cont)		Foodstuffs - General - (44k) over	Facilities and Cultural - (45k) over	The overspend relates to greater than anticipated food costs for functions within both Culture and Facilities, offset by an over recovery of income.
		Artist Fees/Performing Arts/ Entertainment - (54k) over	Facilities and Cultural - (54k) over	<p>The overspend is due to greater than anticipated payments in relation to the production of the musical Annie.</p> <p>The balance is made up of a number of small variances across the service.</p>
Transport and Plant	34k under	Fleet Service Charges - Vehicle Maintenance - 76k under	Land - 69k under	The charges received are currently less than anticipated due to new vehicles incurring less maintenance costs than the previous older fleet.
		Fleet Service Charges - Asset Modifications - (36k) over	Land - (33k) over	This is due to greater than anticipated modifications required for new vehicles.
		Fleet Service Charges - Leasing - 101k under	Land - 100k under	The underspend is mainly due to the extension of existing leases which has resulted in lower costs for the year than originally anticipated.

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Transport and Plant (cont)		Fleet Service Charges - Hired Vehicles - (136k) over	Land - (137k) over	The overspend is due to a greater than anticipated level of hires being required to carry out refuse collection services.
		Fleet Service Charges - Fuel - 90k under	Land - 100k under	The cost of fuel has been less than anticipated to date.
		Hire of External Vehicles - (37k) over	Land - (39k) over	The overspend relates to the greater than anticipated cost and maintenance of power washers within Street Cleansing.
Payment to Other Bodies	(85k) over	Other Local Authorities - (48k) over	Environmental and Strategic - (48k) over	The overspend relates to the purchase of equipment.
Payment to Contractors	(53k) over	Payment to Private Contractor - (47k) over	Environmental and Strategic - (57k) over	This relates to greater than anticipated charges in respect of Pest Control and Clinical Waste. These are partially offset by an over recovery of income.
Income	186k over recovered	Sales General - 24k over recovered	Facilities and Cultural - 129k over recovered	The over recovery is due to increased function income, café and beverages sales.
			Land - (105k) under recovered	The under recovery is due to the sale of commemorative items within bereavement services being less than anticipated.

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Income (cont)		Fees and Charges - Departments of the Authority - 45k over recovered	Environmental and Strategic - 32k over recovered	The level of income recovered for Pest Control and Clinical Waste is greater than anticipated. This partially offsets the additional expenditure within Payment to Contractors.
			Facilities and Cultural - 47k over recovered	This relates to income for functions within Facilities Management, offset by additional expenditure.
			Land - (34k) under recovered	The under recovery is due to less than anticipated demand for clearance services.
		Elections - Accommodation Use - 33k over recovered	Facilities and Cultural - 33k over recovered	Over recovery due to European Parliament Election income within Halls.
		School Lets - 43k over recovered	Facilities and Cultural - 43k over recovered	Over recovery due to an increase in school lets, offset by additional expenditure within Property Costs.
		Other Income - 42k over recovered	Facilities and Cultural - 37k over recovered	This over recovery is due to insurance claims and contributions for garden competitions, partially offset by additional expenditure.
			Land - (28k) under recovered	The under recovery is mainly due to income within the Crematorium and Arboriculture services being less than anticipated.

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Income (cont)		Other Income (cont)	Support - 22k over recovered	This over recovery is due to the recharge for the provision of additional services by the Training Section.

South Lanarkshire Council

Community Resources - Total

Expenditure / Income Variance Trends 2009/2010

	REVISED ANNUAL BUDGET SLC 09/10	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	24,262	192	under	220	under	283	under	17,797	17,484	313	under
APT & C OVERTIME	1,074	(154)	over	(178)	over	(212)	over	787	1,021	(234)	over
APT & C SUPERANNUATION	3,238	17	under	17	under	21	under	2,376	2,349	27	under
APT & C NIC	1,720	32	under	37	under	43	under	1,271	1,221	50	under
TRAVEL AND SUBSISTENCE	268	22	under	26	under	42	under	181	133	48	under
OTHER EMPLOYEE COSTS	92	13	under	16	under	17	under	73	70	3	under
PENSION INCREASES	385	(2)	over	(15)	over	(31)	over	290	308	(18)	over
ADDITIONAL PENSION COSTS	6	(13)	over	(13)	over	(12)	over	4	16	(12)	over
EMPLOYEE COSTS	31,045	107	under	110	under	151	under	22,779	22,602	177	under
PROPERTY COSTS											
RATES	1,398	(34)	over	8	under	(5)	over	1,341	1,338	3	under
SCOTTISH WATER - UNMETERED CHARGES	39	(16)	over	(14)	over	(14)	over	21	34	(13)	over
SCOTTISH WATER - METERED CHARGES	365	17	under	10	under	57	under	246	186	60	under
RENT	685	(2)	over	1	under	(10)	over	543	562	(19)	over
SERVICE CHARGE	0	(2)	over	(3)	over	(4)	over	0	4	(4)	over
FACTORING CHARGES	56	7	under	(17)	over	10	under	51	38	13	under
PROPERTY INSURANCE	276	(2)	over	(3)	over	(2)	over	18	20	(2)	over
SECURITY COSTS	133	(3)	over	(6)	over	(4)	over	104	108	(4)	over
GROUND MAINTENANCE	8,948	0		1	under	0		7,064	7,064	0	
REPAIRS & MAINTENANCE - INTERNAL CONTRACTOR	618	21	under	24	under	(4)	over	292	298	(6)	over
REPAIRS & MAINTENANCE - EXTERNAL CONTRACTOR	153	(35)	over	(34)	over	(39)	over	106	176	(70)	over
ASBESTOS	0	(22)	over	(24)	over	(29)	over	0	37	(37)	over
ELECTRICITY - CONTRACT	788	(4)	over	7	under	56	under	442	399	43	under
GAS	437	8	under	15	under	9	under	179	176	3	under
HEATING OIL	31	2	under	3	under	3	under	10	16	(6)	over
FIXTURE & FITTINGS	41	0		7	under	(2)	over	1	3	(2)	over
JANITOR SERVICE	421	(29)	over	(20)	over	(20)	over	323	344	(21)	over
JANITORIAL SUPPLIES	2	0		0		1	under	1	0	1	under
CLEANING CONTRACT	214	(4)	over	(2)	over	(4)	over	152	156	(4)	over
CLEANING AND JANITORIAL SUPPLIES AND SERVICES	112	(6)	over	(26)	over	(25)	over	79	84	(5)	over
WINDOW CLEANING	19	4	under	4	under	5	under	13	7	6	under
STEWARD SERVICE	8	(3)	over	(2)	over	(3)	over	7	10	(3)	over
PEST CONTROL	1	1	under	1	under	(1)	over	1	2	(1)	over
REFUSE UPLIFT	113	2	under	(25)	over	(20)	over	106	122	(16)	over
OTHER PROPERTY COSTS	198	(1)	over	7	under	2	under	138	133	5	under
PROPERTY COSTS	15,056	(101)	over	(88)	over	(43)	over	11,238	11,317	(79)	over

South Lanarkshire Council

Community Resources - Total

Expenditure / Income Variance Trends 2009/2010

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SUPPLIES AND SERVICES											
COMPUTER EQUIPMENT PURCHASE	124	(27)	over	(45)	over	(34)	over	95	125	(30)	over
COMPUTER EQUIPMENT MAINTENANCE	59	(8)	over	(15)	over	(9)	over	22	32	(10)	over
I.T. EQUIPMENT MAINT-CONTRACT	111	10	under	3	under	5	under	71	70	1	under
I.T.-ELECTRONIC MESSAGING	16	(10)	over	(4)	over	(2)	over	12	14	(2)	over
EQUIPMENT, APPARATUS AND TOOLS	279	14	under	9	under	19	under	161	143	18	under
SMALL TOOLS	0	0		0		0		0	1	(1)	over
FURNITURE - OFFICE	5	2	under	2	under	2	under	3	2	1	under
FURNISHINGS (INCL. CROCKERY & LINEN)	2	(10)	over	(11)	over	(13)	over	2	15	(13)	over
MATERIALS	466	(16)	over	(2)	over	(15)	over	284	315	(31)	over
MATERIALS, APPARATUS AND EQUIPMENT	20	(2)	over	0		0		2	6	(4)	over
AUDIO VISUAL	0	(1)	over	(1)	over	(1)	over	0	1	(1)	over
PUBLICATIONS, JOURNALS, NEWSPAPERS ETC	6	2	under	4	under	1	under	3	1	2	under
FOODSTUFFS - GENERAL	880	(34)	over	(44)	over	(47)	over	645	689	(44)	over
PROTECTIVE CLOTHING & UNIFORMS	144	10	under	5	under	(6)	over	100	105	(5)	over
LAUNDRY COSTS	12	1	under	1	under	2	under	9	7	2	under
OTHER SUPPLIES AND SERVICES	823	(7)	over	(12)	over	(23)	over	211	246	(35)	over
HEALTH AND SAFETY	0	0		0		(1)	over	0	1	(1)	over
CATERING - CONTRACT	2	0		0		0		1	2	(1)	over
CATERING - EXTERNAL	10	0		0		0		8	2	6	under
ARTIST FEES / PERFORMING ARTS / ENTERTAINMENT	161	2	under	(57)	over	(63)	over	117	171	(54)	over
DELIVERY CHARGE	0	(1)	over	(2)	over	(2)	over	0	2	(2)	over
BULK BUYING DISCOUNT	0	1	under	1	under	1	under	0	(1)	1	under
I- PROCUREMENT ERRORS	0	(1)	over	(1)	over	(1)	over	0	1	(1)	over
SUPPLIES AND SERVICES	3,120	(75)	over	(169)	over	(187)	over	1,746	1,950	(204)	over
TRANSPORT AND PLANT											
PURCHASE OF PLANT	19	0		0		0		0	0	0	
FLEET SERVICES - FUEL	0	(2)	over	(2)	over	(5)	over	0	2	(2)	over
FLEET SERVICES - VEHICLE HIRE	0	0		0		0		0	(10)	10	under
INSURANCE	60	0		0		0		0	0	0	
FLEET SERVICE CHARGES - SCHEDULED MAINTENANCE	5	4	under	4	under	4	under	0	0	0	
FLEET SERVICE CHARGES - VEHICLE MAINTENANCE	1,465	44	under	57	under	71	under	1,009	933	76	under
FLEET SERVICE CHARGES - UNSCHEDULED LABOUR	0	0		(1)	over	(1)	over	0	4	(4)	over
FLEET SERVICE CHARGES - PLANT MAINTENANCE	0	(10)	over	(10)	over	(10)	over	0	11	(11)	over
FLEET SERVICE CHARGES - ASSET MODIFICATIONS	0	(17)	over	(27)	over	(32)	over	0	36	(36)	over
FLEET SERVICE CHARGES - LEASING	1,546	(20)	over	(26)	over	90	under	1,253	1,152	101	under
FLEET SERVICE CHARGES - HIRED VEHICLES	537	5	under	(17)	over	(79)	over	376	512	(136)	over
FLEET SERVICE CHARGES - CONTRACT HIRE	236	1	under	(2)	over	(11)	over	136	144	(8)	over
FLEET SERVICE CHARGES - ROAD LICENCES/MOT	36	(7)	over	(11)	over	(16)	over	36	55	(19)	over
FLEET SERVICE CHARGES - FUEL	1,378	67	under	70	under	62	under	962	872	90	under
FLEET SERVICE CHARGES - DRIVERS	42	(1)	over	(1)	over	(1)	over	33	34	(1)	over
HIRE OF EXTERNAL VEHICLES	32	(32)	over	(36)	over	(33)	over	32	69	(37)	over
HIRE OF EXTERNAL PLANT	31	0		0		14	under	25	14	11	under
TRANSPORT AND PLANT	5,387	32	under	(2)	over	53	under	3,862	3,828	34	under

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ADMINISTRATION											
PRINTING AND STATIONERY	163	13	under	17	under	20	under	89	66	23	under
TELEPHONES	146	3	under	3	under	(1)	over	103	108	(5)	over
MOBILE PHONES	40	(5)	over	(8)	over	(5)	over	29	30	(1)	over
ADVERTISING - RECRUITMENT	0	(5)	over	(4)	over	(5)	over	0	5	(5)	over
ADVERTISING - OF COUNCIL SERVICE AVAILABILITY	153	6	under	9	under	1	under	80	75	5	under
ADVERTISING - OTHER	37	4	under	3	under	(3)	over	3	5	(2)	over
POSTAGES/COURIERS	89	3	under	4	under	3	under	44	37	7	under
MEMBERSHIP FEES/SUBSCRIPTIONS	33	(7)	over	(6)	over	(9)	over	17	26	(9)	over
INSURANCE	129	0		0		0		0	0	0	
MEDICAL COSTS	10	(1)	over	(1)	over	(5)	over	4	9	(5)	over
LEGAL EXPENSES	0	(2)	over	(1)	over	(1)	over	0	1	(1)	over
HOSPITALITY / CIVIC RECOGNITION	11	(7)	over	(7)	over	(9)	over	6	15	(9)	over
SECURITY UPLIFT FEES	12	0		0		(1)	over	8	8	0	
OTHER ADMIN COSTS	120	5	under	6	under	10	under	(55)	(55)	0	
CONFERENCES - OFFICIALS (incl associates)	2	0		0		(1)	over	1	3	(2)	over
TRAINING	93	(14)	over	(15)	over	(13)	over	64	81	(17)	over
INTERNAL SUPPORT SERVICES ALLOCATION	8,738	0		0		0		6,731	6,731	0	
ADMINISTRATION	9,776	(7)	over	0		(19)	over	7,124	7,145	(21)	over
PAYMENT TO OTHER BODIES											
JOINT COMMITTEES - GENERAL	70	(1)	over	(1)	over	(1)	over	0	1	(1)	over
OTHER LOCAL AUTHORITIES	173	(2)	over	(5)	over	(20)	over	135	183	(48)	over
GRANTS TO VOLUNTARY ORGANISATIONS	415	(5)	over	(5)	over	(5)	over	313	318	(5)	over
PAYMENTS TO VOLUNTARY ORGANISATIONS	60	(1)	over	(2)	over	(1)	over	43	44	(1)	over
PAYMENTS TO OTHER BODIES	178	(9)	over	(11)	over	(30)	over	30	60	(30)	over
PAYMENT TO OTHER BODIES	896	(18)	over	(24)	over	(57)	over	521	606	(85)	over
PAYMENT TO CONTRACTORS											
PAYMENT TO LOCAL AUTHORITY CONTRACTOR	0	(5)	over	(5)	over	(5)	over	0	5	(5)	over
PAYMENT TO PRIVATE CONTRACTOR	21,727	26	under	92	under	37	under	18,942	18,989	(47)	over
PAYMENT TO EXTERNAL CONSULTANTS / PROFESSIONAL	1	(1)	over	(4)	over	(1)	over	1	2	(1)	over
PAYMENT TO CONTRACTORS	21,728	20	under	83	under	31	under	18,943	18,996	(53)	over

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FINANCING CHARGES											
LEASING CHARGES - FINANCE	373	(11)	over	(12)	over	(12)	over	368	375	(7)	over
LEASING CHARGES - OPERATIONAL	110	(3)	over	(6)	over	(7)	over	55	62	(7)	over
CAR LEASING PAYMENTS	174	(4)	over	(3)	over	5	under	136	108	28	under
I.T. EQUIPMENT LEASING-CONTRACT	149	0		(9)	over	(1)	over	105	102	3	under
FINANCING CHARGES	806	(18)	over	(30)	over	(15)	over	664	647	17	under
TOTAL EXPENDITURE	87,814	(60)	over	(120)	over	(86)	over	66,877	67,091	(214)	over
INCOME											
MILK SUBSIDIES FROM THE E.U.	(61)	4	over rec	16	over rec	5	over rec	(15)	(20)	5	over rec
CONTRIBUTIONS FROM OTHER LOCAL AUTHORITIES	(20)	20	over rec	21	over rec	14	over rec	(8)	(12)	4	over rec
CONTRIBUTIONS FROM OTHER BODIES	(117)	8	over rec	14	over rec	5	over rec	(87)	(102)	15	over rec
SALES - GENERAL	(2,044)	0		46	over rec	10	over rec	(1,498)	(1,522)	24	over rec
SALES - DEPARTMENTS OF THE AUTHORITY	(57)	(14)	under rec	(18)	under rec	(11)	under rec	(39)	(16)	(23)	under rec
FEES AND CHARGES - GENERAL	(2,249)	(54)	under rec	(49)	under rec	39	over rec	(1,662)	(1,682)	20	over rec
FEES AND CHARGES - OTHER LOCAL AUTHORITIES	(51)	(5)	under rec	(4)	under rec	(6)	under rec	(37)	(33)	(4)	under rec
FEES AND CHARGES - OTHER BODIES	(286)	(7)	under rec	(8)	under rec	(9)	under rec	(219)	(209)	(10)	under rec
FEES AND CHARGES - DEPARTMENTS OF THE AUTHORITY	(5,026)	40	over rec	52	over rec	1	over rec	(3,821)	(3,866)	45	over rec
ELECTIONS - ACCOMMODATION USE	0	43	over rec	33	over rec	33	over rec	0	(33)	33	over rec
RENTAL INCOME	(676)	2	over rec	(1)	under rec	3	over rec	(485)	(485)	0	
SCHOOL LETS	(150)	20	over rec	18	over rec	28	over rec	(104)	(147)	43	over rec
COMMISSION	(3)	0		0		0		(2)	(2)	0	
OTHER INCOME	(836)	68	over rec	79	over rec	45	over rec	(600)	(642)	42	over rec
REALLOCATION OF SUPPORT COSTS	(12,463)	(4)	under rec	(7)	under rec	(7)	under rec	(9,597)	(9,589)	(8)	under rec
TRADING SERVICES RECHARGES	(45)	0		0		0		(35)	(35)	0	
INCOME	(24,084)	121	over rec	192	over rec	150	over rec	(18,209)	(18,395)	186	over rec
NET EXPENDITURE	63,730	61	under	72	under	64	under	48,668	48,696	(28)	over