

Appendix A

South Lanarkshire Council

Revenue Budget Monitoring Statement

Period Ended 6 November 2020 (No.8)

Community and Enterprise Resources

	Annual Budget	Forecast for Year	Annual Forecast Variance	Budget Proportion to 06/11/20	Actual to Period 8 to 06/11/20	Variance to 06/11/20
	£m	£m	£m	£m	£m	£m
Service Departments :-						
Facilities Streets, Waste and Grounds	66.199	66.199	0.000	35.318	35.331	(0.013) over
Fleet, Environmental and Projects	0.968	0.968	0.000	(0.025)	0.402	(0.427) over
Leisure and Culture	19.289	19.289	0.000	14.421	14.401	0.020 under
Planning and Economic Development	2.140	2.140	0.000	2.417	2.861	(0.444) over
Roads	19.717	19.717	0.000	11.071	12.085	(1.014) over
COVID-19	0.000	0.000	0.000	0.000	3.473	(3.473) over
Total Community and Enterprise Resources	108.313	108.313	0.000	63.202	68.553	(5.351) over

Community and Enterprise Resources Variance Analysis 2020/21 (Period 8)

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Employee Costs	1,136k under	APT&C Basic/Superannuation/NI - 1,355k under Overtime - (170k) over	Facilities, Streets, Waste and Grounds - 571k under Fleet, Environmental and Projects - 256k under Planning and Economic Development - 75k under Roads - 565k under COVID-19 - (112k) over <u>Facilities, Streets, Waste and Grounds - (90k) over</u> Roads - 71k under COVID-19 - (156k) over	The variance is mainly due to vacant posts of which some are currently being progressed, partially offset by staff working on COVID-19 based duties. The overtime variance is the net effect of staff working on COVID-19 based duties partially offset by underspends as a result of normal services being suspended due to COVID-19 lockdown.
Property Costs	(500k) over	<u>Rates - (45k) over</u> Water - Metered Charges - (33k) over	<u>Facilities, Streets, Waste and Grounds - (66k) over</u> Roads - (22k) over	The overspend is due to lower than anticipated empty property rates relief. The overspend relates to higher than anticipated charges within the depots.

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Property Costs (cont)		Repairs and Maintenance - External Contractors - (46k) over	COVID-19 - (52k) over	The overspend relates to charges for site security at civic amenity sites due to COVID-19.
		Cleaning and Janitorial Supplies and Equipment - (319k) over	COVID-19 - (318k) over	The overspend relates mainly to the purchase of additional cleaning materials due to COVID-19.
Supplies and Services	2,068k under	Materials - 1,238k under	COVID-19 - (76k) over	The overspend relates mainly to the purchase of additional materials, including PPE and mortuary equipment due to COVID-19.
			Roads - 1,298k under	The underspend is due to reduced costs for materials as result of only emergency works being completed during COVID-19 lockdown.
		Foodstuff General - 1,176k under	Facilities, Streets, Waste and Grounds - 1,188k under	The underspend is due to a reduction in food purchases within the Catering service due to school closures during COVID-19 lockdown.
		Protective Clothing and Uniforms - (151k) over	COVID-19 - (124k) over	The overspend is due to the requirement for additional Personal Protective Equipment (PPE) due to COVID-19.

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Supplies and Services (cont)		Other Supplies and Services - (135k) over	COVID-19 - (135k) over	The overspend is due to traffic management for civic amenity sites due to COVID-19.
Transport and Plant	(626k) over	Purchase of Plant - (43k) over	COVID-19 - (28k) over	The overspend is due to the purchase of plant to aid in additional works required as a result of COVID-19.
		Fleet Services - Vehicle Hires - (117k) over	Fleet, Environmental and Projects - (118k) over	The overspend is mainly due to the timing of the achievement of efficiencies within Fleet.
		Fleet Service - Repairs - (555k) over	Fleet, Environmental and Projects - (503k) over	The overspend is mainly due to the timing of the achievement of efficiencies within Fleet.
			<u>COVID-19 - (50k) over</u>	The overspend is due to the requirement of additional repairs on vehicles and plant used as a result of COVID-19.
		Fleet Service Charges - Leasing - (45k) over	Facilities, Streets, Waste and Grounds - (62k) over	The overspend is mainly due to the timing of the implementation of work pattern changes as a result of COVID 19 within Grounds.

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Transport and Plant (cont)		Fleet Service Charges - Hired Vehicles - 92k under	Roads - 108k under	The underspend is due to reduced hire costs as a result of only emergency works being completed during COVID-19 lockdown.
		Fleet Services Charges - Fuel - 108k under	Roads - 118k under	The underspend is due to a reduction in fuel usage as a result of only emergency works being completed due to COVID-19 lockdown.
Administration Costs	(60k) over	Printing and Stationery - (49k) over	COVID-19 - (45k) over	The overspend relates to the printing of signage due to COVID-19.
Payment to Other Bodies	83k under	Other Local Authorities - 22k under	Fleet, Environmental and Projects - 22k under	The underspend relates to the volume of scientifically tested samples within Environmental service being less than anticipated due to the COVID-19.
		Payment to Other Bodies - 61k under	Leisure - 20k under	The underspend relates to budget not required for the fireworks display as a result of COVID-19.
			Planning and Economic Development - 45k under	The underspend is due to cancellation of Christmas events as a result of COVID-19.

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Payment to Contractors	(2,343k) over	Payment to Private Contractor - (2,341k) over	<p>Facilities, Streets, Waste and Grounds - (116k) over</p> <p>COVID-19 - (2,283k) over</p> <p>Roads - 56k under</p>	<p>The overspend is due to the contract for the disposal of fibres being higher than anticipated.</p> <p>The overspend is due to increased payments to SLLC to meet budget pressures being experienced due to COVID-19. In addition, additional costs are being incurred for an increase in the levels of domestic waste tonnage being disposed as a result of COVID-19.</p> <p>The underspend is due to reduced sub-contractor costs due to COVID19 lockdown and a reduction in flood project spend.</p>
Income	(5,099k) under recovered	Sales General - (1,197k) under recovered	Facilities, Streets, Waste and Grounds - (1,211k) under recovered	The under recovery reflects a reduction in cash income from the sale of school meals within the Catering Service due to school closures during COVID-19 lockdown.

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Income (cont)		Fees and Charges General - (1,936k) under recovered	Facilities, Streets, Waste and Grounds - (159k) under recovered	The under recovery is mainly due to no income being recovered from private clients for Care of Gardens within Grounds and no income being received from bulky uplifts within Waste, both as a result of COVID-19.
			Planning and Economic Development - (519k) under recovered	The under recovery of income is due to a reduced number of planning and building standards applications as a result of COVID-19.
			Roads - (1,258k) under recovered	The under recovery of income is mainly due to reduced income for parking charges and fines as a result of COVID-19.
		<u>Fees and Charges - Departments of the Authority - 51k over recovered</u>	<u>Facilities, Streets, Waste and Grounds - 40k over recovered</u>	The over recovery is mainly due to additional service requests within Waste for house clearances.
		Fleet Services - (72k) under recovered	Fleet, Environmental and Projects - (72k) under recovered	The under recovery is mainly due to lower than anticipated income from asset modifications and taxi inspections within Fleet due to COVID-19.

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Income (cont)		Recharges - Departments of the Authority - (1,961k) under recovered	Roads - (1,977k) under recovered	The under recovery is due to a minimum amount of works being carried out within the Construction Unit due to COVID-19 lockdown and is offset by a reduction in expenditure.

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

South Lanarkshire Council

Community and Enterprise Resources - Total

Expenditure / Income Variance Trends 2020/21

	REVISED ANNUAL BUDGET SLC 20/21 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	64,742	656	under	872	under	1,043	under	37,578	36,465	1,113	under
APT & C OVERTIME	1,540	63	under	41	under	(34)	over	756	926	(170)	over
APT & C SUPERANNUATION	10,907	(34)	over	(22)	over	6	under	6,408	6,407	1	under
APT & C NIC	5,342	154	under	178	under	227	under	3,144	2,903	241	under
TRAVEL AND SUBSISTENCE	84	8	under	11	under	9	under	49	40	9	under
OTHER EMPLOYEE COSTS	213	4	under	(3)	over	(1)	over	118	117	1	under
PENSION INCREASES	1,109	(14)	over	(21)	over	(12)	over	714	741	(27)	over
ADDITIONAL PENSION COSTS	0	(18)	over	(26)	over	(30)	over	0	32	(32)	over
EMPLOYEE COSTS	83,937	819	under	1,030	under	1,208	under	48,767	47,631	1,136	under
PROPERTY COSTS											
RATES	1,004	0		0		(46)	over	908	953	(45)	over
SCOTTISH WATER - UNMETERED CHARGES	32	0		2	under	0		28	30	(2)	over
SCOTTISH WATER - METERED CHARGES	99	(13)	over	(26)	over	(27)	over	79	112	(33)	over
RENT	1,074	1	under	2	under	(1)	over	506	506	0	
SERVICE CHARGE	45	0		0		0		14	14	0	
FACTORING CHARGES	14	0		0		0		10	5	5	under
PROPERTY INSURANCE	293	(1)	over	0		2	under	45	42	3	under
SECURITY COSTS	46	(4)	over	(3)	over	(3)	over	15	21	(6)	over
GROUND MAINTENANCE	8	2	under	0		0		3	3	0	
GROUNDS MAINTENANCE ADDITIONAL WORKS	0	0		(1)	over	(1)	over	0	2	(2)	over
REPAIRS & MAINTENANCE - INTERNAL CONTRACTORS	14	(8)	over	(13)	over	(12)	over	3	17	(14)	over
REPAIRS & MAINTENANCE - INTERNAL CONTRACTORS DIRECT CHARGE	1	0		0		0		0	0	0	
REPAIRS & MAINTENANCE - EXTERNAL CONTRACTORS	50	(42)	over	(37)	over	(30)	over	21	67	(46)	over
ELECTRICITY - CONTRACT	341	(5)	over	(7)	over	(22)	over	197	217	(20)	over
GAS	141	0		0		0		40	32	8	under
HEATING OIL	14	0		0		(1)	over	1	2	(1)	over
CLEANING CONTRACT	41	0		0		0		41	41	0	
CLEANING AND JANITORIAL SUPPLIES AND EQUIPMENT	337	(280)	over	(376)	over	(662)	over	132	451	(319)	over
HEALTH & HYGIENE MATERIALS	38	0		(2)	over	(1)	over	34	33	1	under
REFUSE UPLIFT	408	(3)	over	(8)	over	(1)	over	147	158	(11)	over
OTHER PROPERTY COSTS	125	(1)	over	0		(12)	over	114	132	(18)	over
PROPERTY COSTS	4,125	(354)	over	(469)	over	(817)	over	2,338	2,838	(500)	over

South Lanarkshire Council

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SUPPLIES AND SERVICES											
COMPUTER EQUIPMENT PURCHASE	370	0		12	under	5	under	183	193	(10)	over
COMPUTER EQUIPMENT MAINTENANCE	75	(8)	over	(8)	over	(14)	over	52	61	(9)	over
I.T. EQUIPMENT MAINT-CONTRACT	306	10	under	(6)	over	(4)	over	105	106	(1)	over
I.T. ELECTRONIC MESSAGING	75	(14)	over	(10)	over	(9)	over	47	62	(15)	over
EQUIPMENT, APPARATUS AND TOOLS	656	5	under	(1)	over	(28)	over	312	314	(2)	over
SMALL TOOLS	181	1	under	0		1	under	30	28	2	under
FURNITURE - OFFICE	0	(2)	over	(4)	over	(4)	over	0	5	(5)	over
FURNISHINGS (INCL. CROCKERY & LINEN)	124	(7)	over	(10)	over	(10)	over	114	149	(35)	over
MATERIALS	7,482	1,407	under	1,295	under	1,241	under	4,567	3,329	1,238	under
MATERIALS, APPARATUS AND EQUIPMENT	9	14	under	15	under	16	under	6	(11)	17	under
PUBLICATIONS, JOURNALS, NEWSPAPERS ETC.	2	(1)	over	(1)	over	(1)	over	0	1	(1)	over
TV LICENCES - EDUCATION	0	0		0		(1)	over	0	0	0	
FOODSTUFFS - GENERAL	4,038	972	under	1,064	under	1,173	under	2,207	1,031	1,176	under
PROTECTIVE CLOTHING & UNIFORMS	193	(106)	over	(123)	over	(128)	over	88	239	(151)	over
LAUNDRY COSTS	5	0		0		0		3	3	0	
OTHER SUPPLIES AND SERVICES	209	(96)	over	(93)	over	(95)	over	116	251	(135)	over
MAJOR SUPPLY OF ELECTRICAL POWER	1,260	0		0		0		374	374	0	
DELIVERY CHARGE	1	0		0		0		0	1	(1)	over
SUPPLIES AND SERVICES	14,986	2,175	under	2,130	under	2,142	under	8,204	6,136	2,068	under

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TRANSPORT AND PLANT											
PURCHASE OF VEHICLES	391	0		0		0		391	427	(36)	over
PURCHASE OF PLANT	63	(4)	over	(25)	over	(32)	over	0	43	(43)	over
FLEET SERVICES - DRIVERS	57	0		0		0		57	57	0	
FLEET SERVICES - FUEL	3,362	(1)	over	3	under	6	under	1,325	1,318	7	under
FLEET SERVICES - VEHICLE HIRE	1,734	(65)	over	(80)	over	(123)	over	362	479	(117)	over
POOL CAR CHARGES - RENTAL	56	2	under	2	under	2	under	3	1	2	under
POOL CAR CHARGES - FUEL	22	0		0		1	under	1	0	1	under
POOL CAR CHARGES - ADDITIONAL COSTS	8	(1)	over	(2)	over	(2)	over	6	8	(2)	over
OTHER TRANSPORT COSTS	49	(7)	over	(6)	over	(9)	over	23	31	(8)	over
TRANSPORT INSURANCE	92	0		0		0		31	31	0	
LICENCES	412	0		0		0		245	246	(1)	over
FLEET SERVICES - REPAIRS	1,136	(187)	over	(334)	over	(423)	over	627	1,182	(555)	over
PLANT SERVICES	20	0		0		0		1	1	0	
FLEET SERVICE CHARGES - VEHICLE MAINTENANCE	4,236	(13)	over	(17)	over	(22)	over	2,240	2,257	(17)	over
FLEET SERVICE CHARGES - UNSCHEDULED LABOUR	0	0		(1)	over	(1)	over	0	1	(1)	over
FLEET SERVICE CHARGES - PLANT MAINTENANCE	257	14	under	15	under	8	under	117	110	7	under
FLEET SERVICE CHARGES - ASSET MODIFICATION	69	0		(5)	over	(13)	over	37	50	(13)	over
FLEET SERVICE CHARGES - LEASING	5,150	(31)	over	(49)	over	(57)	over	3,280	3,325	(45)	over
FLEET SERVICE CHARGES - HIRED VEHICLES	1,100	135	under	154	under	130	under	475	383	92	under
FLEET SERVICE CHARGES - CONTRACT HIRE	2	(2)	over	(1)	over	(1)	over	0	1	(1)	over
FLEET SERVICE CHARGES - ROAD FUND LICENCE	225	7	under	3	under	(2)	over	127	128	(1)	over
FLEET SERVICE CHARGES - FUEL	2,413	83	under	101	under	70	under	975	867	108	under
FLEET SERVICE CHARGES - DRIVERS	100	0		(2)	over	(2)	over	100	101	(1)	over
FLEET SERVICE CHARGES - SPECIAL SCHOOLS TRANSPORT	0	0		(1)	over	0		0	0	0	
HIRE OF EXTERNAL VEHICLES	76	0		1	under	0		0	0	0	
HIRE OF EXTERNAL PLANT	287	(2)	over	(3)	over	(2)	over	179	181	(2)	over
HIRE OF SKIPS	17	0		(1)	over	(1)	over	10	10	0	
TRANSPORT AND PLANT	21,334	(72)	over	(248)	over	(473)	over	10,612	11,238	(626)	over
ADMINISTRATION											
PRINTING AND STATIONERY	169	(43)	over	(47)	over	(45)	over	68	117	(49)	over
TELEPHONES	107	2	under	3	under	2	under	57	46	11	under
MOBILE PHONES	58	(5)	over	(5)	over	(4)	over	28	40	(12)	over
ADVERTISING - OF COUNCIL SERVICE AVAILABILITY	8	0		0		0		0	0	0	
ADVERTISING - OTHER	57	(1)	over	1	under	1	under	42	46	(4)	over
POSTAGES/COURIERS	36	4	under	4	under	4	under	14	9	5	under
MEMBERSHIP FEES/SUBSCRIPTIONS	41	(15)	over	(1)	over	2	under	31	28	3	under
INSURANCE	260	0		0		0		56	56	0	
MEDICAL COSTS	66	(3)	over	(6)	over	(4)	over	20	29	(9)	over
LEGAL EXPENSES	42	0		1	under	1	under	11	10	1	under
HOSPITALITY / CIVIC RECOGNITION	3	(1)	over	(1)	over	(1)	over	0	1	(1)	over
INTERNET AGENCY FEES	15	0		0		0		10	9	1	under
SECURITY UPLIFT FEES	35	1	under	0		0		8	8	0	
OTHER ADMIN COSTS	6	0		(9)	over	(10)	over	4	15	(11)	over
TRAINING	2	(1)	over	(1)	over	(1)	over	1	(4)	5	under
ADMINISTRATION	905	(62)	over	(61)	over	(55)	over	350	410	(60)	over

South Lanarkshire Council

Community and Enterprise Resources - Total

Expenditure / Income Variance Trends 2020/21

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PAYMENT TO OTHER BODIES											
SPTE: ANNUAL BUS SUBSIDY	1,788	0		0		0		1,323	1,323	0	
SPTE: BUS OTHER	258	0		0		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		1,681	1,681	0	
SPTE: MAINTENANCE OF BUS SHELTERS AND STOPS	103	0		0		0		84	84	0	
OTHER LOCAL AUTHORITIES	89	5	under	21	under	25	under	28	6	22	under
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	4,824	14	under	60	under	61	under	2,103	2,042	61	under
EXTERNAL AUDIT FEES	4	0		0		0		2	2	0	
PAYMENT TO OTHER BODIES	10,155	19	under	81	under	86	under	6,024	5,941	83	under
PAYMENT TO CONTRACTORS											
PAYMENT TO TRADING SERVICES CONTRACTOR	1,461	0		0		0		0	0	0	
PAYMENT TO LOCAL AUTHORITY CONTRACTOR	302	0		0		0		163	163	0	
PAYMENT TO PRIVATE CONTRACTOR	38,081	(1,852)	over	(2,036)	over	(2,177)	over	24,619	26,960	(2,341)	over
PAYMENT TO EXTERNAL CONSULTANTS / PROFESSIONAL SERVICES	65	0		(27)	over	(2)	over	65	67	(2)	over
PAYMENT TO CONTRACTORS	39,909	(1,852)	over	(2,063)	over	(2,179)	over	24,847	27,190	(2,343)	over
TRANSFER PAYMENTS											
CONCESSIONARY FARES	595	0		0		0		448	448	0	
TRANSFER PAYMENTS	595	0		0		0		448	448	0	
FINANCING CHARGES											
LEASING CHARGES - OPERATIONAL	1	0		0		0		0	0	0	
I.T. EQUIPMENT LEASING-CONTRACT	183	(7)	over	(8)	over	(8)	over	111	121	(10)	over
FINANCING CHARGES	184	(7)	over	(8)	over	(8)	over	111	121	(10)	over
TOTAL EXPENDITURE	176,130	666	under	392	under	(96)	over	101,701	101,953	(252)	over

South Lanarkshire Council

Community and Enterprise Resources - Total

Expenditure / Income Variance Trends 2020/21

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INCOME											
MILK SUBSIDIES FROM THE E.U.	(55)	4	over rec	0		0		(13)	(4)	(9)	under rec
CONTRIBUTIONS FROM OTHER BODIES	(5,210)	1	over rec	1	over rec	1	over rec	(1,905)	(1,906)	1	over rec
SALES - GENERAL	(4,409)	(841)	under rec	(989)	under rec	(1,113)	under rec	(2,257)	(1,060)	(1,197)	under rec
SALES - DEPARTMENTS OF THE AUTHORITY	(187)	1	over rec	2	over rec	3	over rec	(136)	(138)	2	over rec
FEES AND CHARGES - GENERAL	(8,508)	(1,246)	under rec	(1,462)	under rec	(1,708)	under rec	(5,290)	(3,354)	(1,936)	under rec
FEES AND CHARGES - OTHER BODIES	(109)	(10)	under rec	(34)	under rec	(59)	under rec	(101)	(89)	(12)	under rec
FEES AND CHARGES - DEPARTMENTS OF THE AUTHORITY	(7,727)	88	over rec	19	over rec	30	over rec	(7,105)	(7,156)	51	over rec
RENTAL INCOME	(599)	0		0		(2)	under rec	(119)	(119)	0	
FLEET SERVICES	(12,367)	(82)	under rec	(84)	under rec	(66)	under rec	(4,962)	(4,890)	(72)	under rec
OTHER INCOME	(2,183)	19	over rec	16	over rec	18	over rec	(318)	(330)	12	over rec
RECOVERY FROM CAPITAL	(1,333)	0		0		0		(561)	(583)	22	over rec
RECHARGES - DEPARTMENTS OF THE AUTHORITY	(25,130)	(2,500)	under rec	(2,262)	under rec	(2,111)	under rec	(15,732)	(13,771)	(1,961)	under rec
TOTAL INCOME	(67,817)	(4,566)	under rec	(4,793)	under rec	(5,007)	under rec	(38,499)	(33,400)	(5,099)	under rec
NET EXPENDITURE	108,313	(3,900)	over	(4,401)	over	(5,103)	over	63,202	68,553	(5,351)	over