

Appendix A

South Lanarkshire Council

Revenue Budget Monitoring Statement

Period Ended 16 August 2019 (No.5)

Community and Enterprise Resources

Service Departments :-

Facilities Streets and Waste (inc.Support)

Fleet, Environmental and Projects

Leisure and Culture

Planning and Economic Development

Roads

Total Community and Enterprise Resources

Annual Budget	Forecast for Year	Annual Forecast Variance	Budget Proportion to 16/08/19	Actual to Period 5 to 16/08/19	Variance to 16/08/19
£m	£m	£m	£m	£m	£m
64.236	64.236	0.000	21.972	21.914	0.058 under
1.155	1.155	0.000	1.825	1.875	(0.050) over
19.467	19.467	0.000	9.506	9.506	0.000
3.168	3.168	0.000	2.909	2.902	0.007 under
19.288	19.288	0.000	6.318	6.421	(0.103) over
107.314	107.314	0.000	42.530	42.618	(0.088) over

Community and Enterprise Resources Variance Analysis 2019/20 (Period 5)

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Employee Costs	420k under	APT&C Basic/Superannuation/NI – 664k under	Facilities, Streets and Waste (incl. Support) - 241k under Fleet, Environmental and Projects - 180k under Roads - 215k under	The variance at present is mainly due to turnover from vacancies which are currently being progressed. There is also a campaign ongoing to recruit road operatives.
		APT&C Overtime - (186k) over	Facilities, Streets and Waste (incl. Support) - (149k) over	The overspend is mainly within Waste and is due to overtime to meet the high demand for green waste uplifts in the summer months and cover absences.
		Additional Pension Costs - (46k) over	Fleet, Environmental and Projects - (16k) over	The overspend is mainly due to cover for vacancies within Environmental Services.
			Facilities, Streets and Waste (incl. Support) - (31k) over Planning and Economic Development - (21k) over Roads - (15k) over	The overspend relates to the ongoing costs of early retirees and is being managed within the overall budget.

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Transport and Plant	(165k) over	Fleet Services - Vehicle Hire - (137k) over0	Fleet, Environmental and Projects - (132k) over	The overspend is mainly due to the timing of the achievement of efficiencies within Fleet.
		Fleet Service - Repairs - (58k) over	Fleet, Environmental and Projects - (43k) over	The overspend relates to outside repairs being greater than anticipated.
Income	(243k) under recovered	<u>Fleet Services - (66k) under recovered</u>	<u>Fleet, Environmental and Projects - (66k) under recovered</u>	The under recovery is mainly due to lower than anticipated income within the Fleet workshop.
		Recharges - Departments of Authority - (246k) under recovered	Roads - (279k) under recovered	The under recovery is due to reduced income within the Construction Unit for reactive maintenance works and lighting works.
			<u>Facilities, Streets and Waste (incl. Support) - 40k over recovered</u>	The over recovery is mainly due to income from additional service requests within Facilities Management.

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

South Lanarkshire Council

Community and Enterprise Resources - Total

Expenditure / Income Variance Trends 2019/20

	REVISED ANNUAL BUDGET SLC 19/20 2	PERIOD 2 VARIANCE AMOUNT	Over/ Under	PERIOD 3 VARIANCE AMOUNT	Over/ Under	PERIOD 4 VARIANCE AMOUNT	Over/ Under	PERIOD 5 ESTIMATE TO DATE	PERIOD 5 ACTUAL TO DATE	PERIOD 5 VARIANCE AMOUNT	Over/ Under
EMPLOYEE COSTS											
APT & C BASIC	63,097	134	under	368	under	333	under	22,573	22,059	514	under
APT & C OVERTIME	1,542	(18)	over	(32)	over	(76)	over	522	708	(186)	over
APT & C SUPERANNUATION	9,861	(10)	over	(91)	over	63	under	3,785	3,709	76	under
APT & C NIC	5,177	10	under	48	under	68	under	1,855	1,781	74	under
TRAVEL AND SUBSISTENCE	85	(5)	over	(3)	over	(5)	over	28	34	(6)	over
OTHER EMPLOYEE COSTS	239	0		3	under	(1)	over	97	98	(1)	over
PENSION INCREASES	1,090	(7)	over	(4)	over	(8)	over	382	387	(5)	over
ADDITIONAL PENSION COSTS	0	(18)	over	(24)	over	(42)	over	0	46	(46)	over
EMPLOYEE COSTS	81,091	86	under	265	under	332	under	29,242	28,822	420	under
PROPERTY COSTS											
RATES	981	0		0		0		0	0	0	
SCOTTISH WATER - UNMETERED CHARGES	12	(2)	over	(3)	over	(3)	over	6	10	(4)	over
SCOTTISH WATER - METERED CHARGES	109	2	under	8	under	(8)	over	37	49	(12)	over
RENT	1,105	2	under	4	under	4	under	277	286	(9)	over
SERVICE CHARGE	67	(1)	over	(2)	over	(1)	over	4	19	(15)	over
FACTORING CHARGES	14	2	under	(2)	over	0		5	10	(5)	over
PROPERTY INSURANCE	291	2	under	2	under	0		22	21	1	under
SECURITY COSTS	17	1	under	1	under	4	under	4	3	1	under
GROUND MAINTENANCE	8	1	under	1	under	2	under	2	0	2	under
REPAIRS & MAINTENANCE - INTERNAL CONTRACTORS	31	(1)	over	(1)	over	(2)	over	10	11	(1)	over
REPAIRS & MAINTENANCE - INTERNAL CONTRACTORS DIRECT CHARGE	1	0		0		0		0	0	0	
REPAIRS & MAINTENANCE - EXTERNAL CONTRACTORS	36	(7)	over	(6)	over	(6)	over	14	15	(1)	over
ADAPTIONS - INTERNAL CONTRACTORS	0	(1)	over	3	under	3	under	0	(3)	3	under
ELECTRICAL HEATING MAINTENANCE	0	0		0		0		0	2	(2)	over
ELECTRICITY - CONTRACT	354	7	under	28	under	5	under	107	114	(7)	over
GAS	136	3	under	(37)	over	(8)	over	65	71	(6)	over
HEATING OIL	14	0		1	under	0		2	2	0	
CLEANING CONTRACT	51	0		4	under	2	under	42	40	2	under
CLEANING AND JANITORIAL SUPPLIES AND EQUIPMENT	271	(3)	over	(7)	over	0		104	102	2	under
HEALTH & HYGIENE MATERIALS	32	0		0		0		1	1	0	
REFUSE UPLIFT	408	(1)	over	(1)	over	(4)	over	135	138	(3)	over
OTHER PROPERTY COSTS	155	(4)	over	2	under	5	under	144	114	30	under
PROPERTY COSTS	4,093	0		(5)	over	(7)	over	981	1,005	(24)	over

Expenditure / Income Variance Trends 2019/20

SUPPLIES AND SERVICES											
COMPUTER EQUIPMENT PURCHASE	453	7	under	0		(8)	over	125	126	(1)	over
COMPUTER EQUIPMENT MAINTENANCE	75	(2)	over	(3)	over	(1)	over	7	4	3	under
I.T. EQUIPMENT MAINT-CONTRACT	219	(3)	over	(5)	over	(6)	over	90	99	(9)	over
I.T. ELECTRONIC MESSAGING	69	(9)	over	(5)	over	(12)	over	36	43	(7)	over
EQUIPMENT, APPARATUS AND TOOLS	526	(2)	over	(4)	over	11	under	211	226	(15)	over
SMALL TOOLS	182	0		0		5	under	8	8	0	
ADAPTATIONS FOR CLIENTS	0	0		0		0		0	2	(2)	over
FURNITURE - OFFICE	0	0		(2)	over	(5)	over	0	3	(3)	over
FURNITURE - GENERAL	0	0		(1)	over	(1)	over	0	1	(1)	over
FURNISHINGS (INCL. CROCKERY & LINEN)	151	6	under	12	under	(2)	over	91	92	(1)	over
MATERIALS	7,412	2	under	9	under	8	under	3,284	3,267	17	under
MATERIALS, APPARATUS AND EQUIPMENT	25	4	under	4	under	7	under	5	7	(2)	over
PUBLICATIONS, JOURNALS, NEWSPAPERS ETC.	2	0		(1)	over	(1)	over	0	2	(2)	over
FOODSTUFFS - GENERAL	4,360	(1)	over	(12)	over	(5)	over	1,127	1,151	(24)	over
PROTECTIVE CLOTHING & UNIFORMS	242	0		(4)	over	(2)	over	80	82	(2)	over
LAUNDRY COSTS	5	0		0		1	under	2	1	1	under
OTHER SUPPLIES AND SERVICES	187	0		3	under	1	under	89	77	12	under
MAJOR SUPPLY OF ELECTRICAL POWER	1,260	0		0		0		33	33	0	
DELIVERY CHARGE	0	0		(1)	over	(1)	over	0	2	(2)	over
SUPPLIES AND SERVICES	15,168	2	under	(10)	over	(11)	over	5,188	5,226	(38)	over

Expenditure / Income Variance Trends 2019/20

TRANSPORT AND PLANT											
PURCHASE OF VEHICLES	0	0		0	(7)	over	0	0	0		
PURCHASE OF PLANT	57	(5)	over	(6)	over	(6)	over	1	9	(8)	over
FLEET SERVICES - DRIVERS	57	0		0	0		0	0	0		
FLEET SERVICES - FUEL	3,505	5	under	(1)	over	(2)	over	1,308	1,307	1	under
FLEET SERVICES - VEHICLE HIRE	1,675	1	under	(93)	over	(101)	over	377	514	(137)	over
POOL CAR CHARGES - RENTAL	53	(1)	over	0	(2)	over	20	21	(1)	over	
POOL CAR CHARGES - FUEL	20	2	under	1	under	0	5	5	0		
POOL CAR CHARGES - ADDITIONAL COSTS	6	(2)	over	(3)	over	(3)	over	6	10	(4)	over
OTHER TRANSPORT COSTS	105	(17)	over	(6)	over	2	under	21	21	0	
TRANSPORT INSURANCE	93	0		0	0		19	19	0		
LICENCES	317	1	under	(3)	over	13	under	122	104	18	under
FLEET SERVICES - REPAIRS	1,214	(55)	over	(99)	over	(53)	over	651	709	(58)	over
PLANT SERVICES	0	(2)	over	(3)	over	(7)	over	0	7	(7)	over
FLEET SERVICE CHARGES - SCHEDULED MAINTENANCE	0	0		2	under	0	0	0	0	0	
FLEET SERVICE CHARGES - VEHICLE MAINTENANCE	4,278	3	under	0	3	under	1,478	1,475	3	under	
FLEET SERVICE CHARGES - UNSCHEDULED LABOUR	4	0		0	(2)	over	1	3	(2)	over	
FLEET SERVICE CHARGES - PLANT MAINTENANCE	237	3	under	2	under	8	under	59	45	14	under
FLEET SERVICE CHARGES - ASSET MODIFICATION	37	6	under	(1)	over	(5)	over	7	12	(5)	over
FLEET SERVICE CHARGES - LEASING	5,343	6	under	8	under	11	under	1,612	1,567	45	under
FLEET SERVICE CHARGES - HIRED VEHICLES	561	5	under	1	under	(3)	over	319	320	(1)	over
FLEET SERVICE CHARGES - CONTRACT HIRE	2	0		1	under	(3)	over	0	8	(8)	over
FLEET SERVICE CHARGES - ROAD FUND LICENCE	239	4	under	(6)	over	(8)	over	86	89	(3)	over
FLEET SERVICE CHARGES - FUEL	2,291	(9)	over	1	under	3	under	832	837	(5)	over
FLEET SERVICE CHARGES - DRIVERS	101	0		0	1	under	0	0	0		
HIRE OF EXTERNAL VEHICLES	374	8	under	14	under	16	under	26	26	0	
HIRE OF EXTERNAL PLANT	334	0		(1)	over	(1)	over	244	245	(1)	over
HIRE OF SKIPS	0	(2)	over	(3)	over	(6)	over	0	6	(6)	over
TRANSPORT AND PLANT	20,903	(49)	over	(195)	over	(152)	over	7,194	7,359	(165)	over

South Lanarkshire Council

Community and Enterprise Resources - Total

Expenditure / Income Variance Trends 2019/20

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ADMINISTRATION											
PRINTING AND STATIONERY	138	5	under	5	under	3	under	32	35	(3)	over
TELEPHONES	119	1	under	0		2	under	39	35	4	under
TELEPHONE RENTAL(EDUC ONLY)	0	(2)	over	(3)	over	(3)	over	0	3	(3)	over
MOBILE PHONES	33	1	under	(1)	over	(1)	over	15	13	2	under
ADVERTISING - OF COUNCIL SERVICE AVAILABILITY	8	0		0		0		0	0	0	
ADVERTISING - OTHER	79	(3)	over	(9)	over	(3)	over	32	35	(3)	over
POSTAGES/COURIERS	45	(1)	over	4	under	0		8	6	2	under
MEMBERSHIP FEES/SUBSCRIPTIONS	27	(9)	over	(5)	over	(6)	over	13	23	(10)	over
INSURANCE	260	8	under	0		0		35	35	0	
MEDICAL COSTS	66	(10)	over	(6)	over	(6)	over	19	28	(9)	over
LEGAL EXPENSES	52	(1)	over	(2)	over	(2)	over	5	7	(2)	over
HOSPITALITY / CIVIC RECOGNITION	1	0		0		(2)	over	0	2	(2)	over
INTERNET AGENCY FEES	0	0		(2)	over	(3)	over	0	3	(3)	over
SECURITY UPLIFT FEES	35	(1)	over	0		0		15	15	0	
OTHER ADMIN COSTS	9	(2)	over	(2)	over	(2)	over	4	3	1	under
TRAINING	30	(2)	over	(2)	over	(2)	over	12	12	0	
ADMINISTRATION	902	(16)	over	(23)	over	(25)	over	229	255	(26)	over
PAYMENT TO OTHER BODIES											
SPTE: ANNUAL BUS SUBSIDY	1,788	0		1	under	1	under	1,715	1,715	0	
SPTE: BUS OTHER	258	0		(1)	over	(1)	over	65	65	0	
SPTE: FERRIES	29	0		0		0		7	7	0	
SPTE: UNDERGROUND	1,318	0		0		0		330	330	0	
SPTE: OTHER	1,681	0		0		0		420	420	0	
SPTE: MAINTENANCE OF BUS SHELTERS AND STOPS	103	0		0		0		52	52	0	
OTHER LOCAL AUTHORITIES	89	3	under	2	under	0		12	8	4	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	2,765	(7)	over	(8)	over	(10)	over	790	812	(22)	over
EXTERNAL AUDIT FEES	4	0		0		0		2	2	0	
PRIVATE INDIVIDUALS - GENERAL	0	0		3	under	3	under	0	0	0	
PAYMENT TO OTHER BODIES	8,096	(4)	over	(3)	over	(7)	over	3,393	3,411	(18)	over
PAYMENT TO CONTRACTORS											
PAYMENT TO TRADING SERVICES CONTRACTOR	1,728	0		0		0		0	0	0	
PAYMENT TO LOCAL AUTHORITY CONTRACTOR	302	0		0		0		96	96	0	
PAYMENT TO PRIVATE CONTRACTOR	40,012	1	under	6	under	5	under	17,293	17,280	13	under
PAYMENT TO EXTERNAL CONSULTANTS / PROFESSIONAL SERVICES	5	0		0		(1)	over	0	4	(4)	over
PAYMENT TO CONTRACTORS	42,047	1	under	6	under	4	under	17,389	17,380	9	under

South Lanarkshire Council

Community and Enterprise Resources - Total

Expenditure / Income Variance Trends 2019/20

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TRANSFER PAYMENTS											
CONCESSIONARY FARES	595	0		0		0		297	297	0	
TRANSFER PAYMENTS	595	0		0		0		297	297	0	
FINANCING CHARGES											
LEASING CHARGES - FINANCE	1	0		0		0		0	0	0	
LEASING CHARGES - OPERATIONAL	1	0		0		0		0	6	(6)	over
I.T. EQUIPMENT LEASING-CONTRACT	182	(2)	over	(1)	over	3	under	38	35	3	under
FINANCING CHARGES	184	(2)	over	(1)	over	3	under	38	41	(3)	over
TOTAL EXPENDITURE	173,079	18	under	34	under	137	under	63,951	63,796	155	under
INCOME											
MILK SUBSIDIES FROM THE E.U.	(55)	0		0		0		0	(1)	1	over rec
CONTRIBUTIONS FROM OTHER BODIES	(1,648)	2	over rec	3	over rec	2	over rec	(332)	(338)	6	over rec
SALES - GENERAL	(4,464)	(8)	under rec	1	over rec	0		(1,117)	(1,098)	(19)	under rec
SALES - DEPARTMENTS OF THE AUTHORITY	(181)	0		0		(1)	under rec	(33)	(33)	0	
FEES AND CHARGES - GENERAL	(8,432)	10	over rec	(12)	under rec	8	over rec	(3,134)	(3,154)	20	over rec
FEES AND CHARGES - OTHER BODIES	(320)	0		0		1	over rec	(99)	(100)	1	over rec
FEES AND CHARGES - DEPARTMENTS OF THE AUTHORITY	(7,418)	4	over rec	10	over rec	5	over rec	(2,185)	(2,195)	10	over rec
RENTAL INCOME	(605)	0		9	over rec	0		(55)	(57)	2	over rec
FLEET SERVICES	(12,271)	4	over rec	(5)	under rec	(6)	under rec	(3,993)	(3,927)	(66)	under rec
BIRTH REGISTRATION	0	0		0		0		0	(1)	1	over rec
OTHER INCOME	(4,454)	(2)	under rec	8	over rec	19	over rec	(273)	(320)	47	over rec
RECOVERY FROM CAPITAL	(1,050)	0		0		0		(384)	(384)	0	
RECHARGES - DEPARTMENTS OF THE AUTHORITY	(24,867)	(28)	under rec	(119)	under rec	(196)	under rec	(9,816)	(9,570)	(246)	under rec
TOTAL INCOME	(65,765)	(18)	under rec	(105)	under rec	(168)	under rec	(21,421)	(21,178)	(243)	under rec
NET EXPENDITURE	107,314	0		(71)	over	(31)	over	42,530	42,618	(88)	over