

Appendix A

South Lanarkshire Council

Revenue Budget Monitoring Statement

Period Ended 13 October 2017 (No.8)

Community and Enterprise Resources

Service Departments :-	Annual Budget	Forecast for Year	Annual Forecast Over / Under	Budget Proportion to 13/10/17	Actual to Period 8 to 13/10/17	Variance to 13/10/17
	£m	£m	£m	£m	£m	£m
Facilities Streets and Waste (inc.Support)	62.757	62.757	0.000	31.725	31.725	0.000
Environmental (inc Projects)	4.369	4.369	0.000	2.190	2.190	0.000
Leisure and Culture	18.656	18.656	0.000	9.246	9.246	0.000
Planning and Economic Development	4.480	4.480	0.000	1.356	1.621	(0.265) over
Roads	28.902	28.902	0.000	12.943	12.678	0.265 under
<b>Total Community and Enterprise Resources</b>	<b>119.164</b>	<b>119.164</b>	<b>0.000</b>	<b>57.460</b>	<b>57.460</b>	<b>0.000</b>

**Community and Enterprise Resources Variance Analysis 2017/18 (Period 8)**

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Employee Costs	318k under	APT&C Basic/Superannuation/NI - 572k under  Overtime - (213k) over	Facilities, Streets and Waste (incl. Support) - 526k under Environmental - 123k under  Planning and Economic Development - (92k) over  Facilities, Streets and Waste (incl. Support) - (211k) over	The underspend is mainly due to vacancies across the Service.  The overspend relates to the structure changes to the Service.  The overspend is mainly due to cover for vacancies within Facilities and Waste Services.
Property Costs	(87k) over	Rates - (39k) over	Facilities, Streets and Waste (incl. Support) - (42k) over	The overspend is due to lower than anticipated empty property relief.  The balance is made up of a number of small variance across the Services.
Supplies and Services	(159k) over	<u>Equipment, Apparatus and Tools - (56k) over</u>	<u>Facilities, Streets and Waste (incl. Support) - (55k) over</u>	The overspend relates to the purchase of catering equipment within Facilities Management for the provision of a new lunch service to early years nurseries. A budget realignment will be processed in period 9.

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Supplies and Services (cont)		Foodstuffs General - (78k) over	Facilities, Streets and Waste (incl. Support) - (69k) over	The overspend is due to greater than anticipated food purchases within Facilities Management mainly due to the program of a new lunch service to early years nurseries. A budget realignment will be processed in period 9.
Administration Costs	(127k) over	Legal Expenses - (107k) over	Environmental - (98k) over	The overspend is due to expenditure in relation to public health.
Payment to Contractors	260k under	Payment to Trading Services Contractor - 248k under  Payment to Private Contractor - 15k under	Roads - 248k under  Facilities, Streets and Waste (incl. Support) - 29k under	This underspend is mainly due to a reduced requirement to replace LED bulbs as a result of the Street Lighting Improvement Programme.  The underspend is due to a lower than anticipated level of tonnage being experienced for the disposal of organic waste, bulky uplifts and contaminated co-mingled waste. This is partially offset by higher tonnage for the disposal of refuse and recycle waste.

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Income	(204k) under recovered	Sales General - (163k) under recovered	Facilities, Streets and Waste (incl. Support) - (161k) 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.
		Fees and Charges - General - (68k) under recovered	Facilities, Streets and Waste (incl. Support) - 91k over recovered	The over recovery of income within Facilities Management is a result of the provision of a new lunch service to early years nurseries and is offset by expenditure. A budget realignment will be processed in period 9.
			Roads - (25k) 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 - (127k) under recovered	The under recovery reflects the current level of applications for planning and building standards.

\* 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 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
<b>EMPLOYEE COSTS</b>											
APT & C BASIC	50,569	(30)	over	162	under	425	under	26,377	25,785	592	under
APT & C OVERTIME	532	(45)	over	(110)	over	(174)	over	345	558	(213)	over
APT & C SUPERANNUATION	7,487	(29)	over	(52)	over	(78)	over	3,892	3,956	(64)	over
APT & C NIC	3,944	20	under	24	under	23	under	2,060	2,016	44	under
TRAVEL AND SUBSISTENCE	73	0		0		3	under	38	33	5	under
OTHER EMPLOYEE COSTS	28	0		(1)	over	(3)	over	9	16	(7)	over
PENSION INCREASES	984	(10)	over	(9)	over	(7)	over	492	505	(13)	over
ADDITIONAL PENSION COSTS	0	(10)	over	(17)	over	(23)	over	0	26	(26)	over
<b>EMPLOYEE COSTS</b>	<b>63,617</b>	<b>(104)</b>	<b>over</b>	<b>(3)</b>	<b>over</b>	<b>166</b>	<b>under</b>	<b>33,213</b>	<b>32,895</b>	<b>318</b>	<b>under</b>
<b>PROPERTY COSTS</b>											
RATES	780	0		0		(93)	over	780	819	(39)	over
SCOTTISH WATER - UNMETERED CHARGES	12	(4)	over	(6)	over	(10)	over	2	12	(10)	over
SCOTTISH WATER - METERED CHARGES	101	3	under	4	under	9	under	37	30	7	under
RENT	566	0		0		5	under	275	280	(5)	over
SERVICE CHARGE	48	0		0		0		13	15	(2)	over
PROPERTY INSURANCE	236	1	under	1	under	1	under	202	216	(14)	over
SECURITY COSTS	17	(3)	over	0		(6)	over	7	11	(4)	over
GROUND MAINTENANCE	3	0		0		0		2	2	0	
GROUNDS MAINTENANCE ADDITIONAL WORKS	0	0		0		(1)	over	0	0	0	
REPAIRS & MAINTENANCE - INTERNAL CONTRACTORS	141	8	under	9	under	6	under	30	32	(2)	over
REPAIRS & MAINTENANCE - INTERNAL CONTRACTORS DIRECT CHARGE	1	1	under	1	under	0		1	0	1	under
REPAIRS & MAINTENANCE - EXTERNAL CONTRACTORS	41	(11)	over	(10)	over	(9)	over	12	22	(10)	over
ELECTRICITY - CONTRACT	264	2	under	0		(6)	over	132	127	5	under
GAS	90	(2)	over	(2)	over	(1)	over	24	23	1	under
HEATING OIL	14	0		0		0		1	1	0	
CLEANING CONTRACT	15	2	under	2	under	5	under	2	0	2	under
CLEANING AND JANITORIAL SUPPLIES AND EQUIPMENT	300	9	under	7	under	4	under	139	142	(3)	over
HEALTH & HYGIENE MATERIALS	28	(3)	over	(3)	over	(3)	over	20	25	(5)	over
REFUSE UPLIFT	425	(5)	over	(5)	over	(7)	over	135	142	(7)	over
OTHER PROPERTY COSTS	38	(1)	over	(1)	over	0		0	2	(2)	over
<b>PROPERTY COSTS</b>	<b>3,120</b>	<b>(3)</b>	<b>over</b>	<b>(3)</b>	<b>over</b>	<b>(106)</b>	<b>over</b>	<b>1,814</b>	<b>1,901</b>	<b>(87)</b>	<b>over</b>

South Lanarkshire Council

Community and Enterprise Resources - Total

Expenditure / Income Variance Trends 2017/18

	REVISED ANNUAL BUDGET SLC 17/18 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
SUPPLIES AND SERVICES											
COMPUTER EQUIPMENT PURCHASE	391	(16)	over	(7)	over	(10)	over	87	100	(13)	over
COMPUTER EQUIPMENT MAINTENANCE	81	0		0		(3)	over	3	7	(4)	over
I.T. EQUIPMENT MAINT-CONTRACT	249	8	under	(19)	over	(2)	over	138	140	(2)	over
I.T. ELECTRONIC MESSAGING	50	0		1	under	(15)	over	26	38	(12)	over
EQUIPMENT, APPARATUS AND TOOLS	585	47	under	40	under	45	under	187	243	(56)	over
SMALL TOOLS	82	0		0		3	under	50	48	2	under
AIDS FOR CLIENTS	0	0		0		(2)	over	0	0	0	
FURNITURE - OFFICE	0	(3)	over	(3)	over	(4)	over	0	5	(5)	over
FURNISHINGS (INCL. CROCKERY & LINEN)	135	7	under	11	under	(15)	over	103	105	(2)	over
MATERIALS	1,212	(12)	over	9	under	3	under	628	629	(1)	over
MATERIALS, APPARATUS AND EQUIPMENT	0	(21)	over	(38)	over	0		0	0	0	
PUBLICATIONS, JOURNALS, NEWSPAPERS ETC.	2	0		(1)	over	(1)	over	0	1	(1)	over
FOODSTUFFS - GENERAL	3,894	(4)	over	(51)	over	(83)	over	1,748	1,826	(78)	over
PROTECTIVE CLOTHING & UNIFORMS	186	4	under	4	under	(3)	over	52	42	10	under
OTHER SUPPLIES AND SERVICES	141	(1)	over	0		(3)	over	65	61	4	under
CATERING - CONTRACT	2	0		0		0		0	0	0	
MAJOR SUPPLY OF ELECTRICAL POWER	1,155	0		0		0		399	399	0	
DELIVERY CHARGE	0	0		0		0		0	1	(1)	over
I- PROCUREMENT ERRORS	0	(1)	over	(1)	over	0		0	0	0	
<b>SUPPLIES AND SERVICES</b>	<b>8,165</b>	<b>8</b>	<b>under</b>	<b>(55)</b>	<b>over</b>	<b>(90)</b>	<b>over</b>	<b>3,486</b>	<b>3,645</b>	<b>(159)</b>	<b>over</b>
TRANSPORT AND PLANT											
PURCHASE OF VEHICLES	0	(6)	over	(8)	over	(8)	over	0	8	(8)	over
PURCHASE OF PLANT	19	1	under	(1)	over	(1)	over	0	1	(1)	over
FLEET SERVICES - FUEL	2	2	under	1	under	1	under	1	0	1	under
FLEET SERVICES - VEHICLE HIRE	47	(1)	over	0		0		43	48	(5)	over
POOL CAR CHARGES - RENTAL	64	(4)	over	(5)	over	(5)	over	25	26	(1)	over
POOL CAR CHARGES - FUEL	21	0		0		0		11	10	1	under
POOL CAR CHARGES - ADDITIONAL COSTS	5	(2)	over	(2)	over	(2)	over	3	4	(1)	over
OTHER TRANSPORT COSTS	90	(9)	over	(5)	over	(6)	over	43	51	(8)	over
TRANSPORT INSURANCE	43	0		0		0		43	43	0	
PLANT SERVICES	5	2	under	2	under	2	under	3	0	3	under
FLEET SERVICE CHARGES - SCHEDULED MAINTENANCE	10	18	under	10	under	31	under	1	0	1	under
FLEET SERVICE CHARGES - VEHICLE MAINTENANCE	2,264	(4)	over	1	under	(3)	over	1,152	1,161	(9)	over
FLEET SERVICE CHARGES - PLANT MAINTENANCE	87	(1)	over	(2)	over	(3)	over	66	64	2	under
FLEET SERVICE CHARGES - ASSET MODIFICATION	26	(15)	over	(9)	over	(9)	over	15	23	(8)	over
FLEET SERVICE CHARGES - LEASING	2,896	(7)	over	(8)	over	(8)	over	1,174	1,187	(13)	over
FLEET SERVICE CHARGES - HIRED VEHICLES	293	8	under	6	under	5	under	213	206	7	under
FLEET SERVICE CHARGES - CONTRACT HIRE	25	1	under	0		0		0	0	0	
FLEET SERVICE CHARGES - ROAD FUND LICENCE	132	(6)	over	(2)	over	1	under	63	49	14	under
FLEET SERVICE CHARGES - FUEL	1,590	3	under	4	under	(4)	over	884	879	5	under
FLEET SERVICE CHARGES - DRIVERS	110	7	under	0		0		61	60	1	under
HIRE OF EXTERNAL VEHICLES	30	0		0		0		0	0	0	
HIRE OF EXTERNAL PLANT	19	(1)	over	(1)	over	(2)	over	11	12	(1)	over
<b>TRANSPORT AND PLANT</b>	<b>7,778</b>	<b>(14)</b>	<b>over</b>	<b>(19)</b>	<b>over</b>	<b>(11)</b>	<b>over</b>	<b>3,812</b>	<b>3,832</b>	<b>(20)</b>	<b>over</b>

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ADMINISTRATION											
PRINTING AND STATIONERY	166	8	under	8	under	4	under	58	49	9	under
TELEPHONES	117	3	under	3	under	7	under	57	53	4	under
MOBILE PHONES	27	1	under	(2)	over	(2)	over	17	20	(3)	over
ADVERTISING - OF COUNCIL SERVICE AVAILABILITY	8	(1)	over	(1)	over	(1)	over	8	9	(1)	over
ADVERTISING - OTHER	62	0		1	under	1	under	49	48	1	under
POSTAGES/COURIERS	30	(4)	over	(3)	over	(2)	over	17	20	(3)	over
MEMBERSHIP FEES/SUBSCRIPTIONS	27	(3)	over	(3)	over	(9)	over	12	23	(11)	over
INSURANCE	170	0		0		0		170	171	(1)	over
MEDICAL COSTS	65	(10)	over	(5)	over	(17)	over	30	47	(17)	over
LEGAL EXPENSES	3	(33)	over	(108)	over	(101)	over	2	109	(107)	over
CONSULTATION COSTS	0	0		(1)	over	(1)	over	0	1	(1)	over
HOSPITALITY / CIVIC RECOGNITION	3	0		(1)	over	0		1	3	(2)	over
SECURITY UPLIFT FEES	35	0		1	under	1	under	27	26	1	under
OTHER ADMIN COSTS	8	1	under	(1)	over	2	under	6	3	3	under
TRAINING	3	1	under	0		0		2	1	1	under
<b>ADMINISTRATION</b>	<b>724</b>	<b>(37)</b>	<b>over</b>	<b>(112)</b>	<b>over</b>	<b>(118)</b>	<b>over</b>	<b>456</b>	<b>583</b>	<b>(127)</b>	<b>over</b>
PAYMENT TO OTHER BODIES											
SPT: ANNUAL BUS SUBSIDY	1,834	3	under	3	under	3	under	1,375	1,371	4	under
SPT: BUS OTHER	258	0		0		0		194	193	1	under
SPT: FERRIES	29	0		0		0		22	22	0	
SPT: UNDERGROUND	1,351	3	under	3	under	3	under	1,013	1,010	3	under
SPT: OTHER	1,868	3	under	3	under	3	under	1,401	1,396	5	under
SPT: MAINTENANCE OF BUS SHELTERS AND STOPS	102	0		0		0		51	51	0	
OTHER LOCAL AUTHORITIES	101	(3)	over	(7)	over	(7)	over	30	37	(7)	over
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	5,513	(9)	over	(10)	over	(9)	over	2,012	2,009	3	under
<b>PAYMENT TO OTHER BODIES</b>	<b>11,108</b>	<b>(3)</b>	<b>over</b>	<b>(8)</b>	<b>over</b>	<b>(7)</b>	<b>over</b>	<b>6,106</b>	<b>6,097</b>	<b>9</b>	<b>under</b>
PAYMENT TO CONTRACTORS											
PAYMENT TO TRADING SERVICES CONTRACTOR	17,630	122	under	179	under	214	under	5,922	5,674	248	under
PAYMENT TO LOCAL AUTHORITY CONTRACTOR	302	(1)	over	(1)	over	(1)	over	167	169	(2)	over
PAYMENT TO PRIVATE CONTRACTOR	37,381	46	under	63	under	66	under	18,619	18,604	15	under
PAYMENT TO INTERNAL CONSULTANTS	10	0		0		0		0	0	0	
PAYMENT TO EXTERNAL CONSULTANTS / PROFESSIONAL SERVICES	5	(1)	over	(1)	over	0		3	4	(1)	over
<b>PAYMENT TO CONTRACTORS</b>	<b>55,328</b>	<b>166</b>	<b>under</b>	<b>240</b>	<b>under</b>	<b>279</b>	<b>under</b>	<b>24,711</b>	<b>24,451</b>	<b>260</b>	<b>under</b>

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TRANSFER PAYMENTS											
CONCESSIONARY FARES	586	6	under	6	under	6	under	439	431	8	under
<b>TRANSFER PAYMENTS</b>	<b>586</b>	<b>6</b>	<b>under</b>	<b>6</b>	<b>under</b>	<b>6</b>	<b>under</b>	<b>439</b>	<b>431</b>	<b>8</b>	<b>under</b>
FINANCING CHARGES											
LEASING CHARGES - FINANCE	1	0		1	under	1	under	1	0	1	under
LEASING CHARGES - OPERATIONAL	1	0		0		0		0	0	0	
I.T. EQUIPMENT LEASING-CONTRACT	178	0		(1)	over	1	under	74	73	1	under
<b>FINANCING CHARGES</b>	<b>180</b>	<b>0</b>		<b>0</b>		<b>2</b>	<b>under</b>	<b>75</b>	<b>73</b>	<b>2</b>	<b>under</b>
<b>TOTAL EXPENDITURE</b>	<b>150,606</b>	<b>19</b>	<b>under</b>	<b>46</b>	<b>under</b>	<b>121</b>	<b>under</b>	<b>74,112</b>	<b>73,908</b>	<b>204</b>	<b>under</b>
INCOME											
MILK SUBSIDIES FROM THE E.U.	(55)	0		0		0		0	0	0	
CONTRIBUTIONS FROM OTHER BODIES	(1,153)	4	over rec	4	over rec	10	over rec	(445)	(455)	10	over rec
ERDF GRANT	(78)	0		0		0		0	0	0	
ESF GRANT	(1,624)	0		0		0		0	0	0	
SALES - GENERAL	(4,793)	(35)	under rec	2	over rec	(99)	under rec	(1,540)	(1,377)	(163)	under rec
SALES - DEPARTMENTS OF THE AUTHORITY	(327)	(4)	under rec	0		0		(62)	(65)	3	over rec
FEES AND CHARGES - GENERAL	(8,995)	(60)	under rec	(96)	under rec	(140)	under rec	(4,629)	(4,561)	(68)	under rec
FEES AND CHARGES - OTHER BODIES	(319)	0		1	over rec	0		(149)	(148)	(1)	under rec
FEES AND CHARGES - DEPARTMENTS OF THE AUTHORITY	(3,905)	30	over rec	(4)	under rec	4	over rec	(3,050)	(3,053)	3	over rec
ELECTIONS - ACCOMMODATION USE	0	10	over rec	0		23	over rec	0	0	0	
RENTAL INCOME	0	6	over rec	6	over rec	6	over rec	0	(25)	25	over rec
OTHER INCOME	(2,654)	23	over rec	35	over rec	1	over rec	(2,187)	(2,185)	(2)	under rec
RECOVERY OF CENTRAL SUPPORT COSTS FROM TRADING SERVICES	(198)	0		0		0		0	0	0	
RECOVERY FROM CAPITAL	(950)	0		0		0		(357)	(357)	0	
TRADING SERVICES RECHARGES	(6,391)	7	over rec	6	over rec	74	over rec	(4,233)	(4,222)	(11)	under rec
<b>INCOME</b>	<b>(31,442)</b>	<b>(19)</b>	<b>under rec</b>	<b>(46)</b>	<b>under rec</b>	<b>(121)</b>	<b>under rec</b>	<b>(16,652)</b>	<b>(16,448)</b>	<b>(204)</b>	<b>under rec</b>
<b>NET EXPENDITURE</b>	<b>119,164</b>	<b>0</b>		<b>0</b>		<b>0</b>		<b>57,460</b>	<b>57,460</b>	<b>0</b>	