

Appendix A

South Lanarkshire Council

Revenue Budget Monitoring Statement

Period Ended 11 September 2020 (No.6)

Community and Enterprise Resources

Service Departments :-

Facilities Streets, Waste and Grounds

Fleet, Environmental and Projects

Leisure and Culture

Planning and Economic Development

Roads

COVID-19

Total Community and Enterprise Resources

Annual Budget	Forecast for Year	Annual Forecast Variance	Budget Proportion to 11/09/20	Actual to Period 6 to 11/09/20	Variance to 11/09/20
£m	£m	£m	£m	£m	£m
66.087	66.087	0.000	24.560	24.458	0.102 under
0.925	0.925	0.000	(1.279)	(0.996)	(0.283) over
19.321	19.321	0.000	9.653	9.633	0.020 under
2.140	2.140	0.000	1.520	1.878	(0.358) over
19.717	19.717	0.000	7.898	8.664	(0.766) over
0.000	0.000	0.000	0.000	3.116	(3.116)
108.190	108.190	0.000	42.352	46.753	(4.401) over

Community and Enterprise Resources Variance Analysis 2020/21 (Period 6)

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Employee Costs	1,030k under	<p>APT&C Basic/Superannuation/NI – 1,028k under</p> <p>Overtime - 41k under</p>	<p>Facilities, Streets, Waste and Grounds - 466k under</p> <p>Fleet, Environmental and Projects - 165k under</p> <p>Planning and Economic Development - 56k under</p> <p>Roads - 410k under</p> <p>COVID-19 - (69k) over</p> <p>Roads - 157k under</p> <p>COVID-19 - (103k) over</p>	<p>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.</p> <p>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.</p>
Property Costs	(469k) over	<p><u>Water - Metered Charges - (26k) over</u></p> <p>Repairs and Maintenance - External Contractors - (37k) over</p>	<p><u>Roads - (17k) over</u></p> <p>COVID-19 - (44k) over</p>	<p>The overspend relates to higher than anticipated charges within the depots.</p> <p>The overspend relates to charges for site security at civic amenity sites due to COVID-19.</p>

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Property Costs (cont)		Cleaning and Janitorial Supplies and Equipment - (376k) over	COVID-19 - (378k) over	The overspend relates mainly to the purchase of additional cleaning materials due to COVID-19.
Supplies and Services	2,130k under	Materials - 1,295k under	Roads - 1,416k under	The underspend is due to reduced costs for materials as a result of only emergency works being completed during COVID-19 lockdown.
			<u>Facilities, Streets, Waste and Grounds - (48k) over</u>	The overspend is due to the demand for replacement domestic waste bins within the Waste Service.
			<u>COVID-19 - (74k) over</u>	The overspend relates mainly to the purchase of additional materials including PPE and mortuary equipment due to COVID-19.
		Foodstuff General - 1,064k under	Facilities, Streets, Waste and Grounds - 1,065k 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 - (123k) over	COVID-19 - (104k) 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 - (93k) over	COVID-19 - (94k) over	The overspend is due to traffic management for civic amenity sites due to COVID-19.
Transport and Plant	(248k) over	<u>Purchase of Plant - (25k) over</u>	<u>COVID-19 - (21k) over</u>	The over spend is due to the purchase of plant to aid in additional works required as a result of COVID-19.
		Fleet Services - Vehicle Hires - (80k) over	Fleet, Environmental and Projects - (77k) over	The overspend is mainly due to the timing of the achievement of efficiencies within Fleet.
		Fleet Service - Repairs - (334k) over	Fleet, Environmental and Projects - (314k) over	The overspend is mainly due to the timing of the achievement of efficiencies within Fleet.
		Fleet Service Charges - Leasing - (49k) over	Facilities, Streets, Waste and Grounds - (42k) over	The overspend is mainly due to the timing of the implementation of work pattern changes as a result of COVID 19 within Grounds.
		Fleet Service Charges - Hired Vehicles - 154k under	Roads - 172k under	The underspend is due to reduced hire costs as a result of only emergency works being completed during COVID-19 lockdown.

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Transport and Plant (cont)		Fleet Services Charges - Fuel - 101k under	Roads - 109k 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	(61k) over	Printing and Stationery - (47k) over	COVID-19 - (45k) over	The overspend relates to the printing of signage due to COVID-19.
Payment to Other Bodies	81k under	<u>Other Local Authorities - 21k under</u> <u>Payment to Other Bodies - 60k under</u>	<u>Fleet, Environmental and Projects - 21k under</u> <u>Leisure - 20k under</u> <u>Planning and Economic Development - 45k under</u>	The under spend relates to the volume of scientifically tested samples within Environmental service being less anticipated due to COVID-19. The underspend relates to budget not required for the fireworks display as a result of COVID-19. The underspend is due to the cancellation of Christmas events as a result of COVID-19.
Payment to Contractors	(2,063k) over	Payment to Private Contractors - (2,036k) over	<u>Facilities, Streets, Waste and Grounds - (98k) over</u>	The overspend is due to the cost of the contract for the disposal of fibres being higher than anticipated.

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Payment to Contractors (cont)		Payment to Private Contractor (cont)	<p>COVID-19 - (2,089k) over</p> <p>Roads - 150k under</p>	<p>The overspend is due to increased payments to SLLC to meet budgets 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 reflects a reduction in sub-contractor costs due to COVID19 lockdown and also a reduction in flood project spend.</p>
Income	(4,793k) under recovered	<p>Sales General - (989k) under recovered</p> <p>Fees and Charges General - (1,462k) under recovered</p>	<p>Facilities, Streets, Waste and Grounds - (990k) under recovered</p> <p>Facilities, Streets, Waste and Grounds - (139k) under recovered</p>	<p>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.</p> <p>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.</p>

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Income (cont)		Fees and Charges General (cont)	Planning and Economic Development - (395k) 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 - (941k) under recovered	The under recovery of income is mainly due to reduced income for parking charges and fines as a result of COVID-19.
		Fleet Services - (84k) under recovered	Fleet, Environmental and Projects - (84k) 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.
		Recharges - Departments of Authority - (2,262k) under recovered	Roads - (2,234k) 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 4 VARIANCE AMOUNT	Over/ Under	PERIOD 5 VARIANCE AMOUNT	Over/ Under	PERIOD 6 ESTIMATE TO DATE	PERIOD 6 ACTUAL TO DATE	PERIOD 6 VARIANCE AMOUNT	Over/ Under
EMPLOYEE COSTS									
APT & C BASIC	64,693	422	under	656	under	27,718	26,846	872	under
APT & C OVERTIME	1,574	58	under	63	under	598	557	41	under
APT & C SUPERANNUATION	10,899	(46)	over	(34)	over	4,711	4,733	(22)	over
APT & C NIC	5,331	118	under	154	under	2,310	2,132	178	under
TRAVEL AND SUBSISTENCE	84	7	under	8	under	37	26	11	under
OTHER EMPLOYEE COSTS	213	6	under	4	under	87	90	(3)	over
PENSION INCREASES	1,086	(13)	over	(14)	over	534	555	(21)	over
ADDITIONAL PENSION COSTS	0	(10)	over	(18)	over	0	26	(26)	over
EMPLOYEE COSTS	83,880	542	under	819	under	35,995	34,965	1,030	under
PROPERTY COSTS									
RATES	1,004	0		0		0	0	0	
SCOTTISH WATER - UNMETERED CHARGES	32	0		0		22	20	2	under
SCOTTISH WATER - METERED CHARGES	100	(5)	over	(13)	over	65	91	(26)	over
RENT	1,074	2	under	1	under	353	351	2	under
SERVICE CHARGE	45	0		0		13	13	0	
FACTORING CHARGES	14	0		0		0	0	0	
PROPERTY INSURANCE	293	0		(1)	over	27	27	0	
SECURITY COSTS	24	(2)	over	(4)	over	13	16	(3)	over
GROUND MAINTENANCE	8	0		2	under	0	0	0	
GROUNDS MAINTENANCE ADDITIONAL WORKS	0	0		0		0	1	(1)	over
REPAIRS & MAINTENANCE - INTERNAL CONTRACTORS	14	(7)	over	(8)	over	0	13	(13)	over
REPAIRS & MAINTENANCE - EXTERNAL CONTRACTORS	50	(8)	over	(42)	over	8	45	(37)	over
ELECTRICITY - CONTRACT	342	(10)	over	(5)	over	142	149	(7)	over
GAS	141	0		0		25	25	0	
HEATING OIL	14	0		0		0	0	0	
CLEANING CONTRACT	41	(1)	over	0		41	41	0	
CLEANING AND JANITORIAL SUPPLIES AND EQUIPMENT	192	(178)	over	(280)	over	79	455	(376)	over
HEALTH & HYGIENE MATERIALS	38	0		0		9	11	(2)	over
REFUSE UPLIFT	408	(3)	over	(3)	over	99	107	(8)	over
OTHER PROPERTY COSTS	157	2	under	(1)	over	112	112	0	
PROPERTY COSTS	3,991	(210)	over	(354)	over	1,008	1,477	(469)	over

Community and Enterprise Resources - Total

SUPPLIES AND SERVICES	
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94	Supplies and Services
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98	Supplies and Services
99	Supplies and Services
100	Supplies and Services

Community and Enterprise Resources - Total				REVISED ANNUAL BUDGET SLC 20/21 2	PERIOD 4 VARIANCE AMOUNT	Over/ Under	PERIOD 5 VARIANCE AMOUNT	Over/ Under	PERIOD 6 ESTIMATE TO DATE	PERIOD 6 ACTUAL TO DATE	PERIOD 6 VARIANCE AMOUNT	Over/ Under
Expenditure / Income Variance Trends 2020/21												
SUPPLIES AND SERVICES												
COMPUTER EQUIPMENT PURCHASE				371	5	under	0		118	106	12	under
COMPUTER EQUIPMENT MAINTENANCE				75	(7)	over	(8)	over	44	52	(8)	over
I.T. EQUIPMENT MAINT-CONTRACT				303	(3)	over	10	under	94	100	(6)	over
I.T. ELECTRONIC MESSAGING				75	(12)	over	(14)	over	33	43	(10)	over
EQUIPMENT, APPARATUS AND TOOLS				532	5	under	5	under	184	185	(1)	over
SMALL TOOLS				181	1	under	1	under	28	28	0	
FURNITURE - OFFICE				0	(1)	over	(2)	over	0	4	(4)	over
FURNISHINGS (INCL. CROCKERY & LINEN)				124	(7)	over	(7)	over	64	74	(10)	over
MATERIALS				7,392	1,304	under	1,407	under	3,348	2,053	1,295	under
MATERIALS, APPARATUS AND EQUIPMENT				9	14	under	14	under	4	(11)	15	under
PUBLICATIONS, JOURNALS, NEWSPAPERS ETC.				2	(1)	over	(1)	over	0	1	(1)	over
FOODSTUFFS - GENERAL				4,255	963	under	972	under	1,444	380	1,064	under
PROTECTIVE CLOTHING & UNIFORMS				193	(103)	over	(106)	over	60	183	(123)	over
LAUNDRY COSTS				5	2	under	0		2	2	0	
OTHER SUPPLIES AND SERVICES				209	(2)	over	(96)	over	113	206	(93)	over
MAJOR SUPPLY OF ELECTRICAL POWER				1,260	0		0		162	162	0	
DELIVERY CHARGE				1	0		0		0	0	0	
I- PROCUREMENT ERRORS				0	(1)	over	0		0	0	0	
SUPPLIES AND SERVICES				14,987	2,157	under	2,175	under	5,698	3,568	2,130	under

South Lanarkshire Council

Community and Enterprise Resources - Total

Expenditure / Income Variance Trends 2020/21

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TRANSPORT AND PLANT									
PURCHASE OF PLANT	63	0		(4)	over	0	25	(25)	over
FLEET SERVICES - DRIVERS	57	0		0		57	57	0	
FLEET SERVICES - FUEL	3,362	1	under	(1)	over	925	922	3	under
FLEET SERVICES - VEHICLE HIRE	1,734	(51)	over	(65)	over	227	307	(80)	over
POOL CAR CHARGES - RENTAL	55	2	under	2	under	3	1	2	under
POOL CAR CHARGES - FUEL	22	1	under	0		0	0	0	
POOL CAR CHARGES - ADDITIONAL COSTS	7	0		(1)	over	6	8	(2)	over
OTHER TRANSPORT COSTS	49	(3)	over	(7)	over	22	28	(6)	over
TRANSPORT INSURANCE	93	0		0		23	23	0	
LICENCES	412	0		0		194	194	0	
FLEET SERVICES - REPAIRS	1,136	(164)	over	(187)	over	515	849	(334)	over
PLANT SERVICES	20	0		0		1	1	0	
FLEET SERVICE CHARGES - VEHICLE MAINTENANCE	4,094	(2)	over	(13)	over	1,826	1,843	(17)	over
FLEET SERVICE CHARGES - UNSCHEDULED LABOUR	0	0		0		0	1	(1)	over
FLEET SERVICE CHARGES - PLANT MAINTENANCE	257	12	under	14	under	99	84	15	under
FLEET SERVICE CHARGES - ASSET MODIFICATION	70	1	under	0		24	29	(5)	over
FLEET SERVICE CHARGES - LEASING	5,161	0		(31)	over	1,991	2,040	(49)	over
FLEET SERVICE CHARGES - HIRED VEHICLES	1,100	108	under	135	under	395	241	154	under
FLEET SERVICE CHARGES - CONTRACT HIRE	2	(1)	over	(2)	over	0	1	(1)	over
FLEET SERVICE CHARGES - ROAD FUND LICENCE	225	6	under	7	under	93	90	3	under
FLEET SERVICE CHARGES - FUEL	2,414	72	under	83	under	782	681	101	under
FLEET SERVICE CHARGES - DRIVERS	100	2	under	0		100	102	(2)	over
FLEET SERVICE CHARGES - SPECIAL SCHOOLS TRANSPORT	0	0		0		0	1	(1)	over
HIRE OF EXTERNAL VEHICLES	76	0		0		1	0	1	under
HIRE OF EXTERNAL PLANT	287	(1)	over	(2)	over	126	129	(3)	over
HIRE OF SKIPS	17	1	under	0		7	8	(1)	over
TRANSPORT AND PLANT	20,813	(16)	over	(72)	over	7,417	7,665	(248)	over

South Lanarkshire Council

Community and Enterprise Resources - Total

Expenditure / Income Variance Trends 2020/21

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ADMINISTRATION									
PRINTING AND STATIONERY	159	(16)	over	(43)	over	53	100	(47)	over
TELEPHONES	111	(2)	over	2	under	37	34	3	under
MOBILE PHONES	52	(3)	over	(5)	over	24	29	(5)	over
ADVERTISING - OF COUNCIL SERVICE AVAILABILITY	8	0		0		0	0	0	
ADVERTISING - OTHER	59	0		(1)	over	33	32	1	under
POSTAGES/COURIERS	36	4	under	4	under	9	5	4	under
MEMBERSHIP FEES/SUBSCRIPTIONS	38	(14)	over	(15)	over	28	29	(1)	over
INSURANCE	260	(1)	over	0		42	42	0	
MEDICAL COSTS	65	(3)	over	(3)	over	16	22	(6)	over
LEGAL EXPENSES	42	0		0		11	10	1	under
HOSPITALITY / CIVIC RECOGNITION	3	0		(1)	over	0	1	(1)	over
INTERNET AGENCY FEES	15	0		0		3	3	0	
SECURITY UPLIFT FEES	35	0		1	under	8	8	0	
OTHER ADMIN COSTS	6	0		0		3	12	(9)	over
TRAINING	2	(2)	over	(1)	over	1	2	(1)	over
ADMINISTRATION	891	(37)	over	(62)	over	268	329	(61)	over
PAYMENT TO OTHER BODIES									
SPTE: ANNUAL BUS SUBSIDY	1,788	0		0		894	894	0	
SPTE: BUS OTHER	258	0		0		129	129	0	
SPTE: FERRIES	29	0		0		15	15	0	
SPTE: UNDERGROUND	1,318	0		0		659	659	0	
SPTE: OTHER	1,681	0		0		840	840	0	
SPTE: MAINTENANCE OF BUS SHELTERS AND STOPS	103	0		0		58	58	0	
OTHER LOCAL AUTHORITIES	89	0		5	under	26	5	21	under
GRANTS TO VOLUNTARY ORGANISATIONS	22	0		0		0	0	0	
PAYMENTS TO VOLUNTARY ORGANISATIONS	39	0		0		0	0	0	
PAYMENTS TO OTHER BODIES	3,908	(3)	over	14	under	1,525	1,465	60	under
EXTERNAL AUDIT FEES	4	0		0		2	2	0	
PAYMENT TO OTHER BODIES	9,239	(3)	over	19	under	4,148	4,067	81	under
PAYMENT TO CONTRACTORS									
PAYMENT TO TRADING SERVICES CONTRACTOR	1,461	0		0		0	0	0	
PAYMENT TO LOCAL AUTHORITY CONTRACTOR	302	0		0		97	97	0	
PAYMENT TO PRIVATE CONTRACTOR	38,048	(1,391)	over	(1,852)	over	17,324	19,360	(2,036)	over
PAYMENT TO EXTERNAL CONSULTANTS / PROFESSIONAL SERVICES	65	0		0		65	92	(27)	over
PAYMENT TO CONTRACTORS	39,876	(1,391)	over	(1,852)	over	17,486	19,549	(2,063)	over

South Lanarkshire Council

Community and Enterprise Resources - Total

Expenditure / Income Variance Trends 2020/21

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TRANSFER PAYMENTS									
CONCESSIONARY FARES	595	0		0		298	298	0	
TRANSFER PAYMENTS	595	0		0		298	298	0	
FINANCING CHARGES									
I.T. EQUIPMENT LEASING-CONTRACT	184	(3)	over	(7)	over	109	117	(8)	over
FINANCING CHARGES	184	(3)	over	(7)	over	109	117	(8)	over
TOTAL EXPENDITURE	174,456	1,039	under	666	under	72,427	72,035	392	under
INCOME									
MILK SUBSIDIES FROM THE E.U.	(55)	0		4	over rec	(4)	(4)	0	
CONTRIBUTIONS FROM OTHER BODIES	(3,943)	0		1	over rec	(1,590)	(1,591)	1	over rec
SALES - GENERAL	(4,409)	(844)	under rec	(841)	under rec	(1,462)	(473)	(989)	under rec
SALES - DEPARTMENTS OF THE AUTHORITY	(187)	2	over rec	1	over rec	(79)	(81)	2	over rec
FEES AND CHARGES - GENERAL	(8,497)	(952)	under rec	(1,246)	under rec	(3,565)	(2,103)	(1,462)	under rec
FEES AND CHARGES - OTHER BODIES	(320)	2	over rec	(10)	under rec	(123)	(89)	(34)	under rec
FEES AND CHARGES - DEPARTMENTS OF THE AUTHORITY	(7,598)	12	over rec	88	over rec	(6,915)	(6,934)	19	over rec
RENTAL INCOME	(599)	0		0		(77)	(77)	0	
FLEET SERVICES	(12,365)	(87)	under rec	(82)	under rec	(3,843)	(3,759)	(84)	under rec
OTHER INCOME	(2,069)	12	over rec	19	over rec	(145)	(161)	16	over rec
RECOVERY FROM CAPITAL	(1,333)	0		0		(178)	(178)	0	
RECHARGES - DEPARTMENTS OF THE AUTHORITY	(24,891)	(2,147)	under rec	(2,500)	under rec	(12,094)	(9,832)	(2,262)	under rec
TOTAL INCOME	(66,266)	(4,002)	under rec	(4,566)	under rec	(30,075)	(25,282)	(4,793)	under rec
NET EXPENDITURE	108,190	(2,963)	over	(3,900)	over	42,352	46,753	(4,401)	over