

# Report

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| Report to:       | <b>Community and Enterprise Resources Committee</b>   |
| Date of Meeting: | <b>15 September 2020</b>  |
| Report by:       | <b>Executive Director (Finance and Corporate Resources)<br/>Executive Director (Community and Enterprise Resources)</b> |

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|----------|---|
| Subject: | <b>Community and Enterprise Resources - Revenue<br/>Budget Monitoring 2020/2021</b> |
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## 1. Purpose of Report

1.1. The purpose of the report is to:-

- ◆ provide information on the actual expenditure measured against the revenue budget for the period 1 April to 19 June 2020 for Community and Enterprise Resources

## 2. Recommendation(s)

2.1. The Committee is asked to approve the following recommendation(s):-

- (1) that an overspend of £2.746m as at 19 June 2020 on the Community and Enterprise Resources' revenue budget, as detailed in Appendix A of the report, be noted; and
- (2) that the proposed budget virements, as detailed in appendices B to G, be approved.

## 3. Background

3.1. This is the first revenue budget monitoring report presented to the Community and Enterprise Resources Committee for the financial year 2020/2021.

3.2. The report details the financial position for Community and Enterprise Resources in Appendix A and the individual services' reports in appendices B to F, including variance explanations and outlines the specific costs incurred in relation to the Resources' COVID response in Appendix G.

## 4. Employee Implications

4.1. None

## 5. Financial Implications

5.1. As at 19 June 2020, there is a reported overspend of £2.746m against the phased budget including the position in relation to South Lanarkshire Leisure and Culture (SLLC) of £1.269m.

5.2. Variance explanations for each service area are detailed in appendix B to G where appropriate. This overspend in the main is COVID related and reflects an overspend relating to increased staff costs in support of the COVID response; additional costs resulting from increased domestic waste tonnages and the costs of additional PPE

and enhanced cleaning regimes. In addition, the Resource has seen a significant impact as a result of loss of income including parking charges, Planning Building Standards applications, Care of Gardens and school meals, which itself is offset by reduced spend on food. Also within the Resource position is the loss of income in relation to SLLC of £1.269m as at 19 June 2020, as reported to Executive Committee.

- 5.2. Virements are proposed to realign budgets across budget categories and with other Resources. These movements are detailed in appendix B to G of this report.

## **6. Climate Change, Sustainability and Environmental Implications**

- 6.1. There are no implications for climate change, sustainability or the environment in terms of the information contained in this report.

## **7. Other Implications**

- 7.1. The main risk associated with the Council's Revenue Budget is that there is an over spend. The risk has been assessed as low given the detailed budget management applied across the Resources. The risk is managed through four weekly Budget Monitoring Meetings at which any variance is analysed. In addition, the probable outturn exercise ensures early warning for corrective action to be taken where appropriate.

## **8. Equality Impact Assessment and Consultation Arrangements**

- 8.1. This report does not introduce a new policy, function or strategy or recommend a change to an existing policy, function or strategy and therefore no impact assessment is required.
- 8.2. There is also no requirement to undertake any consultation in terms of the information contained in this report.

**Paul Manning**

**Executive Director (Finance and Corporate Resources)**

**Michael McGlynn**

**Executive Director (Community and Enterprise Resources)**

11 August 2020

### **Link(s) to Council Values/Ambitions/Objectives**

- ◆ Accountable, Effective, Efficient and Transparent

### **Previous References**

- ◆ None

### **List of Background Papers**

- ◆ Financial ledger and budget monitoring results to 19 June 2020.

### **Contact for Further Information**

If you would like to inspect the background papers or want further information, please contact:-

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## SOUTH LANARKSHIRE COUNCIL

## Revenue Budget Monitoring Report

Community and Enterprise Resources: Period 3 Ended 19 June 2020 (No.3)

## Community and Enterprise Resources Summary

| <b>Budget Category</b>         | <b>Annual Budget</b> | <b>Forecast for Year</b> | <b>Annual Forecast Variance</b> | <b>Budget Proportion 19/06/20</b> | <b>Actual 19/06/20</b> | <b>Variance 19/06/20</b> |                 | <b>% Variance 19/06/20</b> | <b>Note</b> |
|--------------------------------|----------------------|--------------------------|---------------------------------|-----------------------------------|------------------------|--------------------------|-----------------|----------------------------|-------------|
|                                | <b>£000</b>          | <b>£000</b>              | <b>£000</b>                     | <b>£000</b>                       | <b>£000</b>            | <b>£000</b>              |                 |                            |             |
| Employee Costs                 | 83,610               | 83,610                   | 0                               | 16,654                            | 16,326                 | 328                      | under           | 2.0%                       |             |
| Property Costs                 | 3,575                | 3,575                    | 0                               | 625                               | 854                    | (229)                    | over            | (36.8%)                    |             |
| Supplies & Services            | 15,180               | 15,180                   | 0                               | 2,527                             | 713                    | 1,814                    | under           | 71.8%                      |             |
| Transport & Plant              | 20,827               | 20,827                   | 0                               | 3,599                             | 3,569                  | 30                       | under           | 0.8%                       |             |
| Administration Costs           | 836                  | 836                      | 0                               | 105                               | 130                    | (25)                     | over            | (23.8%)                    |             |
| Payments to Other Bodies       | 7,620                | 7,620                    | 0                               | 2,263                             | 2,264                  | (1)                      | over            | (0.0%)                     |             |
| Payments to Contractors        | 40,057               | 40,057                   | 0                               | 7,931                             | 9,138                  | (1,207)                  | over            | (15.2%)                    |             |
| Transfer Payments              | 595                  | 595                      | 0                               | 149                               | 149                    | 0                        | -               | 0.0%                       |             |
| Financing Charges              | 184                  | 184                      | 0                               | 1                                 | 1                      | 0                        | -               | 0.0%                       |             |
| <b>Total Controllable Exp.</b> | 172,484              | 172,484                  | 0                               | 33,854                            | 33,144                 | 710                      | under           | 2.1%                       |             |
| <b>Total Controllable Inc.</b> | (63,306)             | (63,306)                 | 0                               | (12,616)                          | (9,160)                | (3,456)                  | under recovered | (27.4%)                    |             |
| <b>Net Controllable Exp.</b>   | 109,178              | 109,178                  | 0                               | 21,238                            | 23,984                 | (2,746)                  | over            | (12.9%)                    |             |

**Variance Explanations**

Detailed within Appendices B to G.

**Budget Virements**

Budget virements are shown in Appendices B to G.

## SOUTH LANARKSHIRE COUNCIL

## Revenue Budget Monitoring Report

## Community and Enterprise Resources: Period Ended 19 June 2020 (No.3)

## Facilities, Streets, Waste and Grounds (including Support)

| <b>Budget Category</b>         | <b>Annual Budget</b> | <b>Forecast for Year</b> | <b>Annual Forecast Variance</b> | <b>Budget Proportion 19/06/20</b> | <b>Actual 19/06/20</b> | <b>Variance 19/06/20</b> |                        | <b>% Variance 19/06/20</b> | <b>Note</b>  |
|--------------------------------|----------------------|--------------------------|---------------------------------|-----------------------------------|------------------------|--------------------------|------------------------|----------------------------|--------------|
|                                | <b>£000</b>          | <b>£000</b>              | <b>£000</b>                     | <b>£000</b>                       | <b>£000</b>            | <b>£000</b>              |                        |                            |              |
| Employee Costs                 | 54,512               | 54,512                   | 0                               | 10,898                            | 10,714                 | 184                      | under                  | 1.7%                       | 1,a,c,d      |
| Property Costs                 | 2,195                | 2,195                    | 0                               | 269                               | 276                    | (7)                      | over                   | (2.6%)                     | c            |
| Supplies & Services            | 6,666                | 6,666                    | 0                               | 1,218                             | 346                    | 872                      | under                  | 71.6%                      | 2,c          |
| Transport & Plant              | 7,505                | 7,505                    | 0                               | 1,487                             | 1,485                  | 2                        | under                  | 0.1%                       | c            |
| Administration Costs           | 285                  | 285                      | 0                               | 31                                | 36                     | (5)                      | over                   | (16.1%)                    | c            |
| Payments to Other Bodies       | 41                   | 41                       | 0                               | 1                                 | 2                      | (1)                      | over                   | (100.0%)                   | c            |
| Payments to Contractors        | 13,528               | 13,528                   | 0                               | 2,506                             | 2,506                  | 0                        | -                      | 0.0%                       | c,d          |
| Transfer Payments              | 0                    | 0                        | 0                               | 0                                 | 0                      | 0                        | -                      | n/a                        |              |
| Financing Charges              | 77                   | 77                       | 0                               | 0                                 | 0                      | 0                        | -                      | n/a                        | c            |
| <b>Total Controllable Exp.</b> | <b>84,809</b>        | <b>84,809</b>            | <b>0</b>                        | <b>16,410</b>                     | <b>15,365</b>          | <b>1,045</b>             | <b>under</b>           | <b>6.4%</b>                |              |
| <b>Total Controllable Inc.</b> | <b>(19,335)</b>      | <b>(19,335)</b>          | <b>0</b>                        | <b>(5,176)</b>                    | <b>(4,326)</b>         | <b>(850)</b>             | <b>under recovered</b> | <b>(16.4%)</b>             | <b>3,b,c</b> |
| <b>Net Controllable Exp.</b>   | <b>65,474</b>        | <b>65,474</b>            | <b>0</b>                        | <b>11,234</b>                     | <b>11,039</b>          | <b>195</b>               | <b>under</b>           | <b>1.7%</b>                |              |

**Variance Explanations**

1. The variance relates to vacant posts within Facilities that are actively being filled.
2. The variance is mainly due to an under spend on food purchases within the Catering service due to school closures as a result of the COVID-19 pandemic. This is offset by a loss of school meals income during school closures.
3. The loss of income relates to Grounds, Waste and Facilities for services covering the care of gardens, bulky uplifts and school meals as a result of the COVID-19 pandemic.

**Budget Virements**

- a. Transfer of the Alternative Service Delivery Model saving from Fleet and Environmental Services (Incl Projects). Net effect (£0.500m): Employees (£0.500m).
- b. Creation of an income budget to reflect service delivery to SLLC. Net effect (£0.025m): Income (£0.025m).
- c. Realign budget to reflect service delivery within Facilities and Operations. Net effect (£0.000m): Employees £0.562m, Property (£0.036m), Supplies and Services £0.058m, Transport and Plant (£0.006m), Administration £0.026m, Payment to Other Bodies £0.011m, Payment to Contractors (£0.004m), Financing charges (£0.007m), Income (£0.604m).
- d. Transfer from reserves for staffing and grounds works. Net effect £0.043m: Employees £0.030m, Payment to Contractors £0.013m.

## SOUTH LANARKSHIRE COUNCIL

## Revenue Budget Monitoring Report

Community and Enterprise Resources: Period Ended 19 June 2020 (No.3)

## Fleet and Environmental Services (Incl Projects)

| <b>Budget Category</b>         | <b>Annual Budget</b> | <b>Forecast for Year</b> | <b>Annual Forecast Variance</b> | <b>Budget Proportion 19/06/20</b> | <b>Actual 19/06/20</b> | <b>Variance 19/06/20</b> |                        | <b>% Variance 19/06/20</b> | <b>Note</b>  |
|--------------------------------|----------------------|--------------------------|---------------------------------|-----------------------------------|------------------------|--------------------------|------------------------|----------------------------|--------------|
|                                | <b>£000</b>          | <b>£000</b>              | <b>£000</b>                     | <b>£000</b>                       | <b>£000</b>            | <b>£000</b>              |                        |                            |              |
| Employee Costs                 | 8,915                | 8,915                    | 0                               | 1,761                             | 1,696                  | 65                       | under                  | 3.7%                       | 1,           |
| Property Costs                 | 191                  | 191                      | 0                               | 7                                 | 14                     | (7)                      | over                   | (100.0%)                   |              |
| Supplies & Services            | 271                  | 271                      | 0                               | 83                                | 81                     | 2                        | under                  | 2.4%                       | c            |
| Transport & Plant              | 9,089                | 9,089                    | 0                               | 1,308                             | 1,427                  | (119)                    | over                   | (9.1%)                     | 2,a          |
| Administration Costs           | 34                   | 34                       | 0                               | 11                                | 18                     | (7)                      | over                   | (63.6%)                    | c            |
| Payments to Other Bodies       | 146                  | 146                      | 0                               | 36                                | 36                     | 0                        | -                      | 0.0%                       | c            |
| Payments to Contractors        | 617                  | 617                      | 0                               | 221                               | 221                    | 0                        | -                      | 0.0%                       | b,c          |
| Transfer Payments              | 0                    | 0                        | 0                               | 0                                 | 0                      | 0                        | -                      | n/a                        |              |
| Financing Charges              | 24                   | 24                       | 0                               | 0                                 | 0                      | 0                        | -                      | n/a                        |              |
| <b>Total Controllable Exp.</b> | <b>19,287</b>        | <b>19,287</b>            | <b>0</b>                        | <b>3,427</b>                      | <b>3,493</b>           | <b>(66)</b>              | <b>over</b>            | <b>(1.9%)</b>              |              |
| <b>Total Controllable Inc.</b> | <b>(18,362)</b>      | <b>(18,362)</b>          | <b>0</b>                        | <b>(2,150)</b>                    | <b>(2,082)</b>         | <b>(68)</b>              | <b>under recovered</b> | <b>(3.2%)</b>              | <b>3,b,c</b> |
| <b>Net Controllable Exp.</b>   | <b>925</b>           | <b>925</b>               | <b>0</b>                        | <b>1,227</b>                      | <b>1,411</b>           | <b>(134)</b>             | <b>over</b>            | <b>(10.5%)</b>             |              |

**Variance Explanations**

1. The variance is mainly due to vacant posts within the services which are actively being filled.
2. The overspend relates to the timing in the achievement of efficiencies.
3. The under recovery relates to less income from asset modifications and taxi inspections through Fleet Services as a result of the COVID-19 pandemic.

**Budget Virements**

- a. Transfer of Alternative Service Delivery Model saving to Facilities, Streets, Waste and Grounds (Including Support). Net effect £0.500m: Transport and Plant £0.500m.
- b. Establish temporary budget to reflect expenditure and income in respect of clinical waste within Environmental Services. Net Effect £0.000m: Payment to Contractors £0.335m, Income (£0.335m).
- c. Establish budget to reflect external income for Air Quality Projects. Net effect £0.000m: Supplies and Services £0.004m, Administration £0.002m, Payment to Other Bodies £0.023m, Payment to Contractors £0.045m, Income (£0.074m).

## SOUTH LANARKSHIRE COUNCIL

## Revenue Budget Monitoring Report

## Community and Enterprise Resources: Period Ended 19 June 2020 (No.3)

## Leisure and Culture

| <b>Budget Category</b>         | <b>Annual Budget</b> | <b>Forecast for Year</b> | <b>Annual Forecast Variance</b> | <b>Budget Proportion 19/06/20</b> | <b>Actual 19/06/20</b> | <b>Variance 19/06/20</b> | <b>% Variance 19/06/20</b> | <b>Note</b> |
|--------------------------------|----------------------|--------------------------|---------------------------------|-----------------------------------|------------------------|--------------------------|----------------------------|-------------|
|                                | <b>£000</b>          | <b>£000</b>              | <b>£000</b>                     | <b>£000</b>                       | <b>£000</b>            | <b>£000</b>              |                            |             |
| Employee Costs                 | 4                    | 4                        | 0                               | 1                                 | 1                      | 0                        | -                          | 0.0%        |
| Property Costs                 | 239                  | 239                      | 0                               | 123                               | 123                    | 0                        | -                          | 0.0%        |
| Supplies & Services            | 0                    | 0                        | 0                               | 0                                 | 0                      | 0                        | -                          | n/a         |
| Transport & Plant              | 0                    | 0                        | 0                               | 0                                 | 0                      | 0                        | -                          | n/a         |
| Administration Costs           | 0                    | 0                        | 0                               | 0                                 | 0                      | 0                        | -                          | n/a         |
| Payments to Other Bodies       | 0                    | 0                        | 0                               | 0                                 | 0                      | 0                        | -                          | n/a         |
| Payments to Contractors        | 18,990               | 18,990                   | 0                               | 4,747                             | 4,747                  | 0                        | -                          | 0.0% a      |
| Transfer Payments              | 0                    | 0                        | 0                               | 0                                 | 0                      | 0                        | -                          | n/a         |
| Financing Charges              | 0                    | 0                        | 0                               | 0                                 | 0                      | 0                        | -                          | n/a         |
| <b>Total Controllable Exp.</b> | <b>19,321</b>        | <b>19,321</b>            | <b>0</b>                        | <b>4,871</b>                      | <b>4,871</b>           | <b>0</b>                 | <b>-</b>                   | <b>0.0%</b> |
| <b>Total Controllable Inc.</b> | <b>0</b>             | <b>0</b>                 | <b>0</b>                        | <b>0</b>                          | <b>0</b>               | <b>0</b>                 | <b>-</b>                   | <b>n/a</b>  |
| <b>Net Controllable Exp.</b>   | <b>19,321</b>        | <b>19,321</b>            | <b>0</b>                        | <b>4,871</b>                      | <b>4,871</b>           | <b>0</b>                 | <b>-</b>                   | <b>0.0%</b> |

**Variance Explanations**

No variances to report.

**Budget Virements**

- a. Creation of budget to reflect the current service from Facilities, Streets, Waste and Grounds (Including Support). Net Effect £0.025m: Payment to Contractors £0.025m.

## SOUTH LANARKSHIRE COUNCIL

## Revenue Budget Monitoring Report

Community and Enterprise Resources: Period Ended 19 June 2020 (No.3)

## Planning and Economic Development

| <b>Budget Category</b>         | <b>Annual Budget</b> | <b>Forecast for Year</b> | <b>Annual Forecast Variance</b> | <b>Budget Proportion 19/06/20</b> | <b>Actual 19/06/20</b> | <b>Variance 19/06/20</b> |                        | <b>% Variance 19/06/20</b> | <b>Note</b>  |
|--------------------------------|----------------------|--------------------------|---------------------------------|-----------------------------------|------------------------|--------------------------|------------------------|----------------------------|--------------|
|                                | <b>£000</b>          | <b>£000</b>              | <b>£000</b>                     | <b>£000</b>                       | <b>£000</b>            | <b>£000</b>              |                        |                            |              |
| Employee Costs                 | 4,817                | 4,817                    | 0                               | 968                               | 967                    | 1                        | under                  | 0.1%                       | <b>b,c</b>   |
| Property Costs                 | 193                  | 193                      | 0                               | 170                               | 170                    | 0                        | -                      | 0.0%                       |              |
| Supplies & Services            | 99                   | 99                       | 0                               | 14                                | 14                     | 0                        | -                      | 0.0%                       | <b>c</b>     |
| Transport & Plant              | 33                   | 33                       | 0                               | 2                                 | 2                      | 0                        | -                      | 0.0%                       | <b>c</b>     |
| Administration Costs           | 104                  | 104                      | 0                               | 13                                | 12                     | 1                        | under                  | 7.7%                       | <b>c</b>     |
| Payments to Other Bodies       | 2,131                | 2,131                    | 0                               | 919                               | 919                    | 0                        | -                      | 0.0%                       | <b>a,c</b>   |
| Payments to Contractors        | 359                  | 359                      | 0                               | 44                                | 44                     | 0                        | -                      | 0.0%                       | <b>d</b>     |
| Transfer Payments              | 0                    | 0                        | 0                               | 0                                 | 0                      | 0                        | -                      | n/a                        |              |
| Financing Charges              | 34                   | 34                       | 0                               | 0                                 | 0                      | 0                        | -                      | n/a                        |              |
| <b>Total Controllable Exp.</b> | <b>7,770</b>         | <b>7,770</b>             | <b>0</b>                        | <b>2,130</b>                      | <b>2,127</b>           | <b>2</b>                 | <b>under</b>           | <b>0.1%</b>                |              |
| <b>Total Controllable Inc.</b> | <b>(5,650)</b>       | <b>(5,650)</b>           | <b>0</b>                        | <b>(1,879)</b>                    | <b>(1,639)</b>         | <b>(240)</b>             | <b>under recovered</b> | <b>(12.8%)</b>             | <b>1,b,c</b> |
| <b>Net Controllable Exp.</b>   | <b>2,120</b>         | <b>2,120</b>             | <b>0</b>                        | <b>251</b>                        | <b>489</b>             | <b>(238)</b>             | <b>over</b>            | <b>(94.8%)</b>             |              |

Variance Explanations

- The under recovery of income relates to a reduced number of planning and building standards applications as a result of the COVID-19 pandemic.

Budget Virements

- Establish budget in respect of COVID-19 Self Employed Hardship fund. Net Effect £1.174m: Payment to Other Bodies £1.174m.
- Establish staffing in respect of funding from City Deal. Net Effect £0.000m: Employees £0.111m, Income (£0.111m).
- Realign budget to reflect service delivery within Planning and Building Standards. Net Effect £0.000m: Employees £0.086m, Supplies and Services £0.043m, Transport and Plant £0.004m, Administration £0.040m, Payment to Other Bodies £0.025m, Income (£0.198m).
- Transfer from reserves for Local Plan. Net Effect £0.057m: Payment to Contractors £0.057m.

## SOUTH LANARKSHIRE COUNCIL

## Revenue Budget Monitoring Report

Community and Enterprise Resources: Period Ended 19 June 2020 (No.3)

## Roads Total (Inc Roads Constructing Services)

| <b>Budget Category</b>         | <b>Annual Budget</b> | <b>Forecast for Year</b> | <b>Annual Forecast Variance</b> | <b>Budget Proportion 19/06/20</b> | <b>Actual 19/06/20</b> | <b>Variance 19/06/20</b> |                        | <b>% Variance 19/06/20</b> | <b>Note</b> |
|--------------------------------|----------------------|--------------------------|---------------------------------|-----------------------------------|------------------------|--------------------------|------------------------|----------------------------|-------------|
|                                | <b>£000</b>          | <b>£000</b>              | <b>£000</b>                     | <b>£000</b>                       | <b>£000</b>            | <b>£000</b>              |                        |                            |             |
| Employee Costs                 | 15,362               | 15,362                   | 0                               | 3,026                             | 2,823                  | 203                      | under                  | 6.7%                       | 1,a         |
| Property Costs                 | 757                  | 757                      | 0                               | 56                                | 61                     | (5)                      | over                   | (8.9%)                     |             |
| Supplies & Services            | 8,144                | 8,144                    | 0                               | 1,212                             | 110                    | 1,102                    | under                  | 90.9%                      | 2           |
| Transport & Plant              | 4,200                | 4,200                    | 0                               | 802                               | 644                    | 158                      | under                  | 19.7%                      | 3,a         |
| Administration Costs           | 405                  | 405                      | 0                               | 50                                | 50                     | 0                        | -                      | 0.0%                       |             |
| Payments to Other Bodies       | 5,222                | 5,222                    | 0                               | 1,307                             | 1,307                  | 0                        | -                      | 0.0%                       |             |
| Payments to Contractors        | 6,563                | 6,563                    | 0                               | 413                               | 93                     | 320                      | under                  | 77.5%                      | 4,a,b       |
| Transfer Payments              | 595                  | 595                      | 0                               | 149                               | 149                    | 0                        | -                      | 0.0%                       |             |
| Financing Charges              | 49                   | 49                       | 0                               | 1                                 | 1                      | 0                        | -                      | 0.0%                       |             |
| <b>Total Controllable Exp.</b> | <b>41,297</b>        | <b>41,297</b>            | <b>0</b>                        | <b>7,016</b>                      | <b>5,238</b>           | <b>1,778</b>             | <b>under</b>           | <b>25.3%</b>               |             |
| <b>Total Controllable Inc.</b> | <b>(19,959)</b>      | <b>(19,959)</b>          | <b>0</b>                        | <b>(3,411)</b>                    | <b>(1,113)</b>         | <b>(2,298)</b>           | <b>under recovered</b> | <b>(67.4%)</b>             | <b>5,b</b>  |
| <b>Net Controllable Exp.</b>   | <b>21,338</b>        | <b>21,338</b>            | <b>0</b>                        | <b>3,605</b>                      | <b>4,125</b>           | <b>(520)</b>             | <b>over</b>            | <b>(14.4%)</b>             |             |

**Variance Explanations**

1. The variance is mainly due to vacant posts and less overtime being worked as a result of the pandemic.
2. The variance is due to reduced material costs as a result of reduced road maintenance works carried out during the pandemic.
3. The variance is mainly due to the level of hired vehicles and fuel usage being less as a result of lockdown.
4. The variance is due to reduced demand for sub-contractors during the pandemic.
5. The under recovery is partly due to reduced works being carried out within the Construction Unit and reduced fee income for parking

**Budget Virements**

- a. Realign budget to reflect service delivery and staffing structure. Net effect £0.000m: Employees £0.012m, Transport and Plant £0.084m, Payment to Contractor (£0.094m).
- b. Budget realignment to reflect revenue works completed by the Construction Unit for Roads General Services as a result of the change to trading services. Net effect £0.000m: Payment to Contractor (£11.025m), Income £11.025m



## SOUTH LANARKSHIRE COUNCIL

## Revenue Budget Monitoring Report

## Community and Enterprise Resources: Period Ended 19 June 2020 (No.3)

## COVID - 19

| <b>Budget Category</b>         | <b>Annual Budget</b> | <b>Forecast for Year</b> | <b>Annual Forecast Variance</b> | <b>Budget Proportion 19/06/20</b> | <b>Actual 19/06/20</b> | <b>Variance 19/06/20</b> |      | <b>% Variance 19/06/20</b> | <b>Note</b> |
|--------------------------------|----------------------|--------------------------|---------------------------------|-----------------------------------|------------------------|--------------------------|------|----------------------------|-------------|
|                                | <b>£000</b>          | <b>£000</b>              | <b>£000</b>                     | <b>£000</b>                       | <b>£000</b>            | <b>£000</b>              |      |                            |             |
| Employee Costs                 | 0                    | 0                        | 0                               | 0                                 | 125                    | (125)                    | over | n/a                        | 1           |
| Property Costs                 | 0                    | 0                        | 0                               | 0                                 | 210                    | (210)                    | over | n/a                        | 2           |
| Supplies & Services            | 0                    | 0                        | 0                               | 0                                 | 162                    | (162)                    | over | n/a                        | 3           |
| Transport & Plant              | 0                    | 0                        | 0                               | 0                                 | 11                     | (11)                     | over | n/a                        |             |
| Administration Costs           | 0                    | 0                        | 0                               | 0                                 | 14                     | (14)                     | over | n/a                        |             |
| Payments to Other Bodies       | 0                    | 0                        | 0                               | 0                                 | 0                      | 0                        | -    | n/a                        |             |
| Payments to Contractors        | 0                    | 0                        | 0                               | 0                                 | 1,527                  | (1,527)                  | over | n/a                        | 4           |
| Transfer Payments              | 0                    | 0                        | 0                               | 0                                 | 0                      | 0                        | -    | n/a                        |             |
| Financing Charges              | 0                    | 0                        | 0                               | 0                                 | 0                      | 0                        | -    | n/a                        |             |
| <b>Total Controllable Exp.</b> | 0                    | 0                        | 0                               | 0                                 | 2,049                  | (2,049)                  | over | n/a                        |             |
| <b>Total Controllable Inc.</b> | 0                    | 0                        | 0                               | 0                                 | 0                      | 0                        | -    | n/a                        |             |
| <b>Net Controllable Exp.</b>   | 0                    | 0                        | 0                               | 0                                 | 2,049                  | (2,049)                  | over | n/a                        |             |

**Variance Explanations**

1. The variance is directly related to employee costs associated with the Resources' response to the pandemic.
2. The variance relates to additional cleaning materials through enhanced cleaning regimes.
3. The variance relates to additional requirements for equipment, food purchases and protective clothing during the COVID-19 pandemic.
4. The variance is due to payments made to South Lanarkshire Leisure to reflect loss of income and additional domestic waste tonnage costs as a result of the pandemic.