

**Appendix A**

**South Lanarkshire Council**

**Revenue Budget Monitoring Statement**

**Period Ended 19 June 2019 (No.3)**

**Community and Enterprise Resources**

	<b>Annual Budget</b>	<b>Forecast for Year</b>	<b>Annual Forecast Variance</b>	<b>Budget Proportion to 19/06/20</b>	<b>Actual to Period 3 to 19/06/20</b>	<b>Variance to 19/06/20</b>
<b>Service Departments :-</b>	<b>£m</b>	<b>£m</b>	<b>£m</b>	<b>£m</b>	<b>£m</b>	<b>£m</b>
Facilities Streets, Waste and Grounds	65.474	65.474	0.000	11.234	11.039	0.195 under
Fleet, Environmental and Projects	0.925	0.925	0.000	1.277	1.411	(0.134) over
Leisure and Culture	19.321	19.321	0.000	4.871	4.871	0.000
Planning and Economic Development	2.120	2.120	0.000	0.251	0.489	(0.238) over
Roads	21.338	21.338	0.000	3.605	4.125	(0.520) over
COVID-19	0.000	0.000	0.000	0.000	2.049	(2.049)
<b>Total Community and Enterprise Resources</b>	<b>109.178</b>	<b>109.178</b>	<b>0.000</b>	<b>21.238</b>	<b>23.984</b>	<b>(2.746) over</b>

**Community and Enterprise Resources Variance Analysis 2020/21 (Period 3)**

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Employee Costs	328k under	APT&C Basic/Superannuation/NI - 335k under  Overtime - (2k) over	Facilities, Streets, Waste and Grounds - 168k under Fleet, Environmental and Projects - 71k under Roads - 115k under COVID-19 - (37k) over  Roads - 81k under COVID-19 - (88k) 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.
Property Costs	(229k) over	Cleaning and Janitorial Supplies and Equipment - (196k) over	COVID-19 - (208k) over	The overspend relates mainly to the purchase of additional cleaning materials due to COVID-19.
Supplies and Services	1,814k under	Materials - 1,089k under	Roads - 1,094k under	The underspend is due to reduced costs for materials as result of only emergency works being completed due to COVID-19.

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Supplies and Services (cont)		Foodstuff General - 790k under	Facilities, Streets, Waste and Grounds - 870k under	The underspend is due to a reduction in food purchases within the Catering service due to school closures during COVID-19 lockdown.
			COVID-19 - (80k) over	The overspend reflects the requirement to provide meals to school hubs and Social Work services due to COVID-19.
		Protective Clothing and Uniforms - (62k) over	COVID-19 - (57k) over	The overspend is due to the requirement for additional Personal Protective Equipment (PPE) due to COVID-19.
Transport and Plant	30k under	Fleet Services - Vehicle Hires - (35k) over	Fleet, Environmental and Projects - (37k) over	The overspend is mainly due to the timing of the achievement of efficiencies within Fleet.
		Fleet Service - Repairs - (81k) over	Fleet, Environmental and Projects - (81k) over	The overspend is mainly due to the timing of the achievement of efficiencies within Fleet.
		Fleet Service Charges - Hired Vehicles - 67k under	Roads - 74k under	The underspend is due to reduced hire costs as a result of only emergency works being completed due to COVID-19.

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Transport and Plant (cont)		Fleet Services Charges - Fuel - 59k under	Roads - 71k under	The underspend is due to a reduction in fuel usage as a result of only emergency works being completed due to COVID-19.
Payment to Contractors	(1,207k) over	Payment to Private Contractors - (1,207k) over	Roads - 320k under  COVID-19 - (1,527k) over	<p>The underspend is due to less subcontractor costs incurred by the Construction Unit as a result of only emergency works being completed due to COVID-19.</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>
Income	(3,456k) under recovered	Sales General - (770k) under recovered	Facilities, Streets, Waste and Grounds - (770k) 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 - (848k) under recovered	Facilities, Streets, Waste and Grounds - (66k) 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 - (239k) 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 - (544k) 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 - (66k) under recovered	Fleet, Environmental and Projects - (66k) 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 Authority - (1,796k) under recovered	Roads - (1,768k) under recovered	The under recovery is due to a minimum amount of works being carried out within the Construction Unit due to COVID-19 and is offset by a reduction in expenditure.

South Lanarkshire Council

Community and Enterprise Resources - Total

Expenditure / Income Variance Trends 2020/21

	REVISED ANNUAL BUDGET SLC 20/21 2	PERIOD 2 VARIANCE AMOUNT	Over/ Under	PERIOD 3 ESTIMATE TO DATE	PERIOD 3 ACTUAL TO DATE	PERIOD 3 VARIANCE AMOUNT	Over/ Under
EMPLOYEE COSTS							
APT & C BASIC	64,532	184	under	12,845	12,527	318	under
APT & C OVERTIME	1,529	7	under	253	255	(2)	over
APT & C SUPERANNUATION	10,870	(85)	over	2,180	2,240	(60)	over
APT & C NIC	5,296	32	under	1,065	988	77	under
TRAVEL AND SUBSISTENCE	84	4	under	17	9	8	under
OTHER EMPLOYEE COSTS	213	2	under	27	22	5	under
PENSION INCREASES	1,086	(8)	over	267	277	(10)	over
ADDITIONAL PENSION COSTS	0	(1)	over	0	8	(8)	over
<b>EMPLOYEE COSTS</b>	<b>83,610</b>	<b>135</b>	<b>under</b>	<b>16,654</b>	<b>16,326</b>	<b>328</b>	<b>under</b>
PROPERTY COSTS							
RATES	1,004	0		0	0	0	
SCOTTISH WATER - UNMETERED CHARGES	31	0		13	12	1	under
SCOTTISH WATER - METERED CHARGES	100	(4)	over	38	42	(4)	over
RENT	694	3	under	289	286	3	under
SERVICE CHARGE	41	0		6	6	0	
FACTORING CHARGES	14	0		0	0	0	
PROPERTY INSURANCE	286	0		15	15	0	
SECURITY COSTS	24	(4)	over	1	6	(5)	over
GROUND MAINTENANCE	8	1	under	0	0	0	
REPAIRS & MAINTENANCE - INTERNAL CONTRACTORS	14	2	under	0	6	(6)	over
REPAIRS & MAINTENANCE - EXTERNAL CONTRACTORS	36	11	under	3	5	(2)	over
ELECTRICITY - CONTRACT	334	3	under	64	74	(10)	over
GAS	141	5	under	9	16	(7)	over
HEATING OIL	14	0		0	0	0	
CLEANING CONTRACT	41	(1)	over	41	42	(1)	over
CLEANING AND JANITORIAL SUPPLIES AND EQUIPMENT	192	(85)	over	25	221	(196)	over
HEALTH & HYGIENE MATERIALS	38	0		11	11	0	
REFUSE UPLIFT	408	(2)	over	0	3	(3)	over
OTHER PROPERTY COSTS	155	(3)	over	110	109	1	under
<b>PROPERTY COSTS</b>	<b>3,575</b>	<b>(74)</b>	<b>over</b>	<b>625</b>	<b>854</b>	<b>(229)</b>	<b>over</b>

South Lanarkshire Council

Community and Enterprise Resources - Total

Expenditure / Income Variance Trends 2020/21

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SUPPLIES AND SERVICES							
COMPUTER EQUIPMENT PURCHASE	461	(11)	over	56	69	(13)	over
COMPUTER EQUIPMENT MAINTENANCE	75	(3)	over	45	49	(4)	over
I.T. EQUIPMENT MAINT-CONTRACT	207	7	under	17	13	4	under
I.T. ELECTRONIC MESSAGING	75	2	under	16	18	(2)	over
EQUIPMENT, APPARATUS AND TOOLS	528	4	under	42	40	2	under
SMALL TOOLS	182	0		8	8	0	
FURNISHINGS (INCL. CROCKERY & LINEN)	124	0		6	8	(2)	over
MATERIALS	7,473	528	under	1,356	267	1,089	under
STOCK/STORE ISSUES	0	(3)	over	0	0	0	
MATERIALS, APPARATUS AND EQUIPMENT	9	0		2	(11)	13	under
PUBLICATIONS, JOURNALS, NEWSPAPERS ETC.	2	0		0	0	0	
FOODSTUFFS - GENERAL	4,379	455	under	890	100	790	under
PROTECTIVE CLOTHING & UNIFORMS	193	(3)	over	15	77	(62)	over
LAUNDRY COSTS	5	1	under	1	0	1	under
OTHER SUPPLIES AND SERVICES	206	(7)	over	69	71	(2)	over
MAJOR SUPPLY OF ELECTRICAL POWER	1,260	0		4	4	0	
DELIVERY CHARGE	1	0		0	0	0	
<b>SUPPLIES AND SERVICES</b>	<b>15,180</b>	<b>970</b>	<b>under</b>	<b>2,527</b>	<b>713</b>	<b>1,814</b>	<b>under</b>



South Lanarkshire Council

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TRANSPORT AND PLANT							
PURCHASE OF PLANT	63	0		0	0	0	
FLEET SERVICES - DRIVERS	57	0		0	0	0	
FLEET SERVICES - FUEL	3,362	0		321	324	(3)	over
FLEET SERVICES - VEHICLE HIRE	1,734	(25)	over	110	145	(35)	over
POOL CAR CHARGES - RENTAL	55	0		1	1	0	
POOL CAR CHARGES - FUEL	22	0		0	0	0	
POOL CAR CHARGES - ADDITIONAL COSTS	7	0		0	0	0	
OTHER TRANSPORT COSTS	49	0		6	10	(4)	over
TRANSPORT INSURANCE	93	(3)	over	11	11	0	
LICENCES	412	0		95	95	0	
FLEET SERVICES - REPAIRS	1,136	(61)	over	240	321	(81)	over
PLANT SERVICES	20	0		1	1	0	
FLEET SERVICE CHARGES - VEHICLE MAINTENANCE	4,027	(4)	over	871	874	(3)	over
FLEET SERVICE CHARGES - UNSCHEDULED LABOUR	0	3	under	0	0	0	
FLEET SERVICE CHARGES - PLANT MAINTENANCE	257	2	under	39	27	12	under
FLEET SERVICE CHARGES - ASSET MODIFICATION	70	3	under	8	2	6	under
FLEET SERVICE CHARGES - LEASING	5,193	(5)	over	1,254	1,247	7	under
FLEET SERVICE CHARGES - HIRED VEHICLES	1,100	48	under	162	95	67	under
FLEET SERVICE CHARGES - CONTRACT HIRE	2	0		1	0	1	under
FLEET SERVICE CHARGES - ROAD FUND LICENCE	228	7	under	52	48	4	under
FLEET SERVICE CHARGES - FUEL	2,460	3	under	303	244	59	under
FLEET SERVICE CHARGES - DRIVERS	100	0		1	0	1	under
HIRE OF EXTERNAL VEHICLES	76	51	under	0	0	0	
HIRE OF EXTERNAL PLANT	287	0		120	121	(1)	over
HIRE OF SKIPS	17	(2)	over	3	3	0	
<b>TRANSPORT AND PLANT</b>	<b>20,827</b>	<b>17</b>	<b>under</b>	<b>3,599</b>	<b>3,569</b>	<b>30</b>	<b>under</b>

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ADMINISTRATION							
PRINTING AND STATIONERY	117	2	under	10	27	(17)	over
TELEPHONES	112	0		20	20	0	
MOBILE PHONES	52	(2)	over	10	12	(2)	over
ADVERTISING - OF COUNCIL SERVICE AVAILABILITY	8	0		0	0	0	
ADVERTISING - OTHER	57	0		19	16	3	under
POSTAGES/COURIERS	37	2	under	2	1	1	under
MEMBERSHIP FEES/SUBSCRIPTIONS	26	(6)	over	6	15	(9)	over
INSURANCE	260	0		21	21	0	
MEDICAL COSTS	66	0		6	5	1	under
LEGAL EXPENSES	42	0		0	0	0	
HOSPITALITY / CIVIC RECOGNITION	3	(1)	over	0	1	(1)	over
INTERNET AGENCY FEES	15	0		1	1	0	
SECURITY UPLIFT FEES	35	0		8	8	0	
OTHER ADMIN COSTS	4	1	under	1	1	0	
TRAINING	2	(1)	over	1	2	(1)	over
<b>ADMINISTRATION</b>	<b>836</b>	<b>(5)</b>	<b>over</b>	<b>105</b>	<b>130</b>	<b>(25)</b>	<b>over</b>
PAYMENT TO OTHER BODIES							
SPTE: ANNUAL BUS SUBSIDY	1,788	0		1,269	1,269	0	
SPTE: BUS OTHER	258	0		0	0	0	
SPTE: FERRIES	29	0		0	0	0	
SPTE: UNDERGROUND	1,318	0		0	0	0	
SPTE: OTHER	1,681	0		0	0	0	
SPTE: MAINTENANCE OF BUS SHELTERS AND STOPS	103	0		31	31	0	
OTHER LOCAL AUTHORITIES	89	0		10	6	4	under
GRANTS TO VOLUNTARY ORGANISATIONS	22	0		0	0	0	
PAYMENTS TO VOLUNTARY ORGANISATIONS	39	0		0	0	0	
PAYMENTS TO OTHER BODIES	2,289	(2)	over	951	956	(5)	over
EXTERNAL AUDIT FEES	4	0		2	2	0	
<b>PAYMENT TO OTHER BODIES</b>	<b>7,620</b>	<b>(2)</b>	<b>over</b>	<b>2,263</b>	<b>2,264</b>	<b>(1)</b>	<b>over</b>
PAYMENT TO CONTRACTORS							
PAYMENT TO TRADING SERVICES CONTRACTOR	2,992	0		0	0	0	
PAYMENT TO LOCAL AUTHORITY CONTRACTOR	302	24	under	0	0	0	
PAYMENT TO PRIVATE CONTRACTOR	36,698	307	under	7,879	9,086	(1,207)	over
PAYMENT TO EXTERNAL CONSULTANTS / PROFESSIONAL SERVICES	65	(24)	over	52	52	0	
<b>PAYMENT TO CONTRACTORS</b>	<b>40,057</b>	<b>307</b>	<b>under</b>	<b>7,931</b>	<b>9,138</b>	<b>(1,207)</b>	<b>over</b>

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TRANSFER PAYMENTS							
CONCESSIONARY FARES	595	0		149	149	0	
<b>TRANSFER PAYMENTS</b>	<b>595</b>	<b>0</b>		<b>149</b>	<b>149</b>	<b>0</b>	
FINANCING CHARGES							
I.T. EQUIPMENT LEASING-CONTRACT	184	0		1	1	0	
<b>FINANCING CHARGES</b>	<b>184</b>	<b>0</b>		<b>1</b>	<b>1</b>	<b>0</b>	
<b>TOTAL EXPENDITURE</b>	<b>172,484</b>	<b>1,348</b>	<b>under</b>	<b>33,854</b>	<b>33,144</b>	<b>710</b>	<b>under</b>
INCOME							
MILK SUBSIDIES FROM THE E.U.	(55)	0		0	0	0	
CONTRIBUTIONS FROM OTHER BODIES	(1,986)	2	over rec	(1,303)	(1,303)	0	
SALES - GENERAL	(4,443)	(440)	under rec	(792)	(22)	(770)	under rec
SALES - DEPARTMENTS OF THE AUTHORITY	(187)	1	over rec	(4)	(5)	1	over rec
FEES AND CHARGES - GENERAL	(8,554)	(539)	under rec	(1,778)	(930)	(848)	under rec
FEES AND CHARGES - OTHER BODIES	(320)	0		(51)	(51)	0	
FEES AND CHARGES - DEPARTMENTS OF THE AUTHORITY	(7,378)	(1)	under rec	(1,845)	(1,854)	9	over rec
RENTAL INCOME	(185)	0		(60)	(60)	0	
FLEET SERVICES	(12,370)	(45)	under rec	(1,696)	(1,630)	(66)	under rec
OTHER INCOME	(1,570)	7	over rec	(49)	(63)	14	over rec
RECOVERY FROM CAPITAL	(1,050)	0		(135)	(135)	0	
RECHARGES - DEPARTMENTS OF THE AUTHORITY	(25,208)	(1,074)	under rec	(4,903)	(3,107)	(1,796)	under rec
<b>TOTAL INCOME</b>	<b>(63,306)</b>	<b>(2,089)</b>	<b>under rec</b>	<b>(12,616)</b>	<b>(9,160)</b>	<b>(3,456)</b>	<b>under rec</b>
<b>NET EXPENDITURE</b>	<b>109,178</b>	<b>(741)</b>	<b>over</b>	<b>21,238</b>	<b>23,984</b>	<b>(2,746)</b>	<b>over</b>