

Appendix A**South Lanarkshire Council****Revenue Budget Monitoring Statement****Period Ended 12 August 2022 (No.5)****Community and Enterprise Resources****Service Departments :-**

	Annual Budget	Forecast for Year	Annual Forecast Variance	Budget Proportion to 12/08/22	Actual to Period 5 to 12/08/22	Variance to 12/08/22
	£m	£m	£m	£m	£m	£m
Facilities Waste and Grounds	72.466	72.466	0.000	20.782	20.713	0.069 under
Leisure and Culture	21.088	21.088	0.000	10.685	10.685	0.000
Planning and Regulatory Services	5.012	5.012	0.000	1.500	1.105	0.395 under
Enterprise and Sustainable Development	7.173	7.173	0.000	1.207	1.209	(0.002) over
Roads, Transportation and Fleet	16.890	16.890	0.000	7.697	8.209	(0.512) over
Total Community and Enterprise Resources	122.629	122.629	0.000	41.871	41.921	(0.050) over

Community and Enterprise Resources Variance Analysis 2022/23 (Period 5)

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Employee Costs	668k under	APT&C Basic/Superannuation/NI - 926k under Overtime - (212k) over	Facilities, Waste and Grounds Services - 382k under Planning and Regulatory Services - 226k under Roads, Transportation and Fleet Services - 313k under Facilities, Waste and Grounds Services - (181k) over	The variance is mainly due to vacant posts which are currently being progressed. The overtime variance is mainly within Waste due to high staff absences and vehicle availability due to outstanding vehicle repairs. It is offset by underspends in basic pay above due to vacancies. In addition, within Grounds overtime has been worked in respect of vehicle checks, verge maintenance works and weekend work at cemeteries, golf courses.
Property Costs	(273k) over	Electricity Contract - (205k) over	Roads, Transportation and Fleet - (208k) over	The overspend relates to higher than anticipated electricity costs for Electrical Vehicle charging points.

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Supplies and Services	74k under	Foodstuffs General - 117k under	Facilities, Waste and Grounds Services - 122k under	The underspend is mainly due to food purchases within Facilities Management being lower than budgeted due to a decreased demand in school meals and is offset by an under recovery of income.
Transport and Plant	(358k) over	Fleet Services - Vehicle Hires - (59k) over Fleet Services - Repairs - (284k) over	Roads, Transportation and Fleet - (59k) over Roads, Transportation and Fleet - (284) over	The overspend is mainly due to the timing of the achievement of efficiencies within Fleet. The overspend is mainly due to the timing of the achievement of efficiencies within Fleet and also costs within the workshop and outside repairs being greater than anticipated. This is partially offset by an underspend in employee costs.
Income	(149k) under recovered	Sales General - (122k) under recovered	Facilities, Waste and Grounds Services - (122k) under recovered	The under recovery is due to a decrease in cash collected from the sale of school meals within Facilities Management due to demand, partially offset by additional income in Conference & Banqueting from its use as a vaccination centre.

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Income (cont)		Fees and Charges - General - 132k over recovered	Facilities, Waste and Grounds Services - (53k) under recovered	The under recovery is mainly due to less income being recovered from private clients for Care of Gardens within Grounds due to a reduction in demand.
			Planning and Regulatory Services - 180k over recovered	The over recovery is mainly due to the level of Planning and Building Standards applications being greater than anticipated.
		Recharges - Departments of the Authority - (166k) under recovered	<u>Facilities, Waste and Grounds Services - (46k) under recovered</u>	The under recovery is mainly due to a reduction in service provision within Facilities Management cleaning services which is offset by an underspend in employee costs.
			Roads, Transportation and Fleet - (120k) under recovered	The current level of income from routine maintenance and Lighting reactive maintenance is lower than anticipated.

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

South Lanarkshire Council

Community and Enterprise Resources - Total

Expenditure / Income Variance Trends 2022-23

	REVISED ANNUAL BUDGET SLC 22/23 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	68,618	269	under	447	under	680	under	23,226	22,292	934	under
APT & C OVERTIME	1,511	(29)	over	(96)	over	(169)	over	370	582	(212)	over
APT & C SUPERANNUATION	11,480	(28)	over	(49)	over	(103)	over	3,864	3,989	(125)	over
APT & C NIC	6,056	49	under	101	under	101	under	2,037	1,920	117	under
TRAVEL AND SUBSISTENCE	75	1	under	2	under	(6)	over	17	26	(9)	over
OTHER EMPLOYEE COSTS	137	1	under	4	under	5	under	126	120	6	under
PENSION INCREASES	1,107	(4)	over	9	under	11	under	366	364	2	under
ADDITIONAL PENSION COSTS	0	(9)	over	(16)	over	(36)	over	0	45	(45)	over
EMPLOYEE COSTS	88,984	250	under	402	under	483	under	30,006	29,338	668	under
PROPERTY COSTS											
RATES	949	0		0		0		0	0	0	
SCOTTISH WATER - UNMETERED CHARGES	28	0		0		0		8	9	(1)	over
SCOTTISH WATER - METERED CHARGES	101	(3)	over	1	under	(2)	over	28	30	(2)	over
RENT	775	1	under	1	under	3	under	157	153	4	under
SERVICE CHARGE	42	1	under	0		0		15	15	0	
FACTORING CHARGES	16	0		0		0		9	9	0	
PROPERTY INSURANCE	288	1	under	0		1	under	0	0	0	
SECURITY COSTS	44	0		0		1	under	13	13	0	
GROUND MAINTENANCE	8	1	under	0		0		0	0	0	
GROUNDS MAINTENANCE ADDITIONAL WORKS	0	0		0		0		0	2	(2)	over
REPAIRS & MAINTENANCE - INTERNAL CONTRACTORS	10	0		(11)	over	(11)	over	1	14	(13)	over
REPAIRS & MAINTENANCE - INTERNAL CONTRACTORS DIRECT CHARGE	1	0		0		0		0	0	0	
REPAIRS & MAINTENANCE - EXTERNAL CONTRACTORS	35	3	under	(4)	over	(11)	over	7	30	(23)	over
ELECTRICITY - CONTRACT	338	(29)	over	(88)	over	(133)	over	87	292	(205)	over
GAS	96	(11)	over	(2)	over	(1)	over	37	46	(9)	over
HEATING OIL	14	(1)	over	(1)	over	(1)	over	4	7	(3)	over
CLEANING CONTRACT	23	(15)	over	(13)	over	(13)	over	18	32	(14)	over
CLEANING AND JANITORIAL SUPPLIES AND EQUIPMENT	412	0		16	under	12	under	97	96	1	under
HEALTH & HYGIENE MATERIALS	38	0		0		0		31	37	(6)	over
WINDOW CLEANING	1	0		0		0		0	0	0	
REFUSE UPLIFT	404	(2)	over	1	under	1	under	2	(8)	10	under
OTHER PROPERTY COSTS	19	(3)	over	1	under	(1)	over	7	17	(10)	over
PROPERTY COSTS	3,642	(57)	over	(99)	over	(155)	over	521	794	(273)	over

South Lanarkshire Council

Community and Enterprise Resources - Total

Expenditure / Income Variance Trends 2022-23

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SUPPLIES AND SERVICES											
COMPUTER EQUIPMENT PURCHASE	453	(4)	over	(6)	over	(3)	over	235	246	(11)	over
COMPUTER EQUIPMENT MAINTENANCE	155	0		0		2	under	1	0	1	under
I.T. EQUIPMENT MAINT-CONTRACT	371	(1)	over	(4)	over	(8)	over	118	121	(3)	over
I.T. ELECTRONIC MESSAGING	74	0		1	under	1	under	1	0	1	under
EQUIPMENT, APPARATUS AND TOOLS	883	1	under	3	under	(4)	over	244	249	(5)	over
SMALL TOOLS	106	0		1	under	1	under	8	5	3	under
ADAPTATIONS FOR CLIENTS	0	0		0		(3)	over	0	3	(3)	over
FURNITURE - OFFICE	0	0		0		0		0	1	(1)	over
FURNISHINGS (INCL. CROCKERY & LINEN)	110	0		0		0		23	23	0	
MATERIALS	7,679	6	under	12	under	14	under	2,608	2,620	(12)	over
MATERIALS, APPARATUS AND EQUIPMENT	9	0		0		(1)	over	0	0	0	
PUBLICATIONS, JOURNALS, NEWSPAPERS ETC.	2	0		0		0		0	0	0	
FOODSTUFFS - GENERAL	5,285	0		89	under	99	under	1,150	1,033	117	under
PROTECTIVE CLOTHING & UNIFORMS	186	0		(2)	over	(4)	over	52	66	(14)	over
LAUNDRY COSTS	10	1	under	1	under	0		6	6	0	
OTHER SUPPLIES AND SERVICES	289	1	under	3	under	3	under	87	86	1	under
MAJOR SUPPLY OF ELECTRICAL POWER	1,457	0		0		0		194	194	0	
DELIVERY CHARGE	1	0		0		0		0	0	0	
I- PROCUREMENT ERRORS	0	0		(1)	over	0		0	0	0	
SUPPLIES AND SERVICES	17,070	4	under	97	under	97	under	4,727	4,653	74	under

South Lanarkshire Council

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TRANSPORT AND PLANT											
PURCHASE OF VEHICLES	0	0		0		0		0	(1)	1	under
PURCHASE OF PLANT	100	0		(1)	over	1	under	37	38	(1)	over
FLEET SERVICES - DRIVERS	58	0		0		0		0	0	0	
FLEET SERVICES - FUEL	4,459	(68)	over	1	under	(1)	over	1,679	1,679	0	
FLEET SERVICES - VEHICLE HIRE	1,092	(23)	over	(36)	over	(48)	over	213	272	(59)	over
POOL CAR CHARGES - RENTAL	54	(2)	over	1	under	(3)	over	15	16	(1)	over
POOL CAR CHARGES - FUEL	21	0		1	under	2	under	1	0	1	under
POOL CAR CHARGES - ADDITIONAL COSTS	7	0		0		0		0	0	0	
OTHER TRANSPORT COSTS	63	(3)	over	1	under	1	under	8	16	(8)	over
TRANSPORT INSURANCE	93	0		0		0		0	0	0	
LICENCES	491	0		(2)	over	(3)	over	140	145	(5)	over
FLEET SERVICES - REPAIRS	1,474	(109)	over	(172)	over	(205)	over	498	782	(284)	over
PLANT SERVICES	19	0		0		0		2	2	0	
FLEET SERVICE CHARGES - VEHICLE MAINTENANCE	4,095	8	under	3	under	(1)	over	1,473	1,471	2	under
FLEET SERVICE CHARGES - PLANT MAINTENANCE	262	0		0		0		92	93	(1)	over
FLEET SERVICE CHARGES - ASSET MODIFICATION	70	2	under	3	under	2	under	7	6	1	under
FLEET SERVICE CHARGES - LEASING	5,071	4	under	1	under	5	under	2,245	2,244	1	under
FLEET SERVICE CHARGES - HIRED VEHICLES	952	0		(1)	over	(9)	over	214	213	1	under
FLEET SERVICE CHARGES - CONTRACT HIRE	2	(7)	over	(7)	over	(11)	over	0	11	(11)	over
FLEET SERVICE CHARGES - ROAD FUND LICENCE	223	(3)	over	(2)	over	0		61	61	0	
FLEET SERVICE CHARGES - FUEL	3,577	0		2	under	1	under	1,194	1,189	5	under
FLEET SERVICE CHARGES - DRIVERS	102	0		0		0		0	0	0	
HIRE OF EXTERNAL VEHICLES	76	0		0		0		0	0	0	
HIRE OF EXTERNAL PLANT	287	1	under	1	under	1	under	96	94	2	under
HIRE OF SKIPS	17	0		0		0		9	9	0	
STORAGE	0	(1)	over	(2)	over	(2)	over	0	2	(2)	over
TRANSPORT AND PLANT	22,665	(201)	over	(209)	over	(270)	over	7,984	8,342	(358)	over

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ADMINISTRATION											
PRINTING AND STATIONERY	142	(1)	over	1	under	6	under	32	28	4	under
TELEPHONES	105	3	under	2	under	(1)	over	26	27	(1)	over
MOBILE PHONES	64	3	under	2	under	4	under	6	0	6	under
ADVERTISING - OF COUNCIL SERVICE AVAILABILITY	8	0		0		0		0	0	0	
ADVERTISING - OTHER	75	(1)	over	(1)	over	0		39	41	(2)	over
POSTAGES/COURIERS	37	(2)	over	(5)	over	(4)	over	9	8	1	under
MEMBERSHIP FEES/SUBSCRIPTIONS	51	(1)	over	(1)	over	0		28	31	(3)	over
INSURANCE	260	0		0		0		0	0	0	
MEDICAL COSTS	3	0		(10)	over	(15)	over	3	16	(13)	over
LEGAL EXPENSES	2	0		(1)	over	(1)	over	1	1	0	
HOSPITALITY / CIVIC RECOGNITION	3	0		0		(1)	over	0	0	0	
INTERNET AGENCY FEES	23	0		0		4	under	5	5	0	
SECURITY UPLIFT FEES	26	(3)	over	1	under	0		14	14	0	
OTHER ADMIN COSTS	3	0		0		0		0	0	0	
TRAINING	2	0		0		0		1	1	0	
ADMINISTRATION	804	(2)	over	(12)	over	(8)	over	164	172	(8)	over
PAYMENT TO OTHER BODIES											
SPTE: ANNUAL BUS SUBSIDY	1,770	0		0		0		819	819	0	
SPTE: BUS OTHER	258	0		0		0		129	129	0	
SPTE: FERRIES	29	0		0		0		15	15	0	
SPTE: UNDERGROUND	1,318	0		0		0		659	659	0	
SPTE: OTHER	1,727	0		0		0		864	864	0	
SPTE: MAINTENANCE OF BUS SHELTERS AND STOPS	131	0		0		0		56	56	0	
OTHER LOCAL AUTHORITIES	60	1	under	1	under	2	under	8	9	(1)	over
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	4,375	0		1	under	2	under	804	804	0	
EXTERNAL AUDIT FEES	3	0		0		0		0	0	0	
PAYMENT TO OTHER BODIES	9,732	1	under	2	under	4	under	3,354	3,355	(1)	over
PAYMENT TO CONTRACTORS											
PAYMENT TO TRADING SERVICES CONTRACTOR	517	(1)	over	1	under	0		0	0	0	
PAYMENT TO LOCAL AUTHORITY CONTRACTOR	302	0		0		2	under	98	97	1	under
PAYMENT TO PRIVATE CONTRACTOR	43,596	1	under	0		(2)	over	17,100	17,101	(1)	over
PAYMENT TO CONTRACTORS	44,415	0		1	under	0		17,198	17,198	0	

South Lanarkshire Council

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TRANSFER PAYMENTS											
CONCESSIONARY FARES	603	0		0		0		302	302	0	
TRANSFER PAYMENTS	603	0		0		0		302	302	0	
FINANCING CHARGES											
LEASING CHARGES - FINANCE	0	0		0		(1)	over	0	1	(1)	over
LEASING CHARGES - OPERATIONAL	0	0		(1)	over	(1)	over	0	0	0	
I.T. EQUIPMENT LEASING-CONTRACT	185	(1)	over	(1)	over	(1)	over	9	11	(2)	over
FINANCING CHARGES	185	(1)	over	(2)	over	(3)	over	9	12	(3)	over
TOTAL EXPENDITURE	188,100	(6)	over	180	under	148	under	64,265	64,166	99	under
INCOME											
MILK SUBSIDIES FROM THE E.U.	(37)	0		0		0		(15)	(15)	0	
CONTRIBUTIONS FROM OTHER BODIES	(2,450)	4	under	4	under	4	under	(1,295)	(1,299)	4	under
SALES - GENERAL	(3,689)	11	under	(102)	over	(125)	over	(871)	(749)	(122)	over
SALES - DEPARTMENTS OF THE AUTHORITY	(118)	0		0		1	under	(110)	(110)	0	
FEES AND CHARGES - GENERAL	(7,576)	(51)	over	(33)	over	60	under	(2,555)	(2,687)	132	under
FEES AND CHARGES - DEPARTMENTS OF THE AUTHORITY	(7,374)	5	under	(3)	over	7	under	(2,119)	(2,131)	12	under
RENTAL INCOME	(615)	0		0		0		(65)	(63)	(2)	over
FLEET SERVICES	(13,081)	53	under	(22)	over	(19)	over	(4,127)	(4,109)	(18)	over
OTHER INCOME	(1,629)	11	under	9	under	4	under	(507)	(519)	12	under
RECOVERY FROM CAPITAL	(1,333)	0		0		0		(160)	(159)	(1)	over
RECHARGES - DEPARTMENTS OF THE AUTHORITY	(27,569)	(28)	over	(69)	over	(124)	over	(10,570)	(10,404)	(166)	over
TOTAL INCOME	(65,471)	5	over rec	(216)	under rec	(192)	under rec	(22,394)	(22,245)	(149)	under rec
NET EXPENDITURE	122,629	(1)	over	(36)	over	(44)	over	41,871	41,921	(50)	over