

South Lanarkshire Council

Revenue Budget Monitoring Statement

Period Ended 11 August 2023 (No 5)

Community and Enterprise Resources

Committee

Service Departments :-

Facilities, Waste and Grounds

Leisure and Culture

Planning and Regulatory Services

Environmental and Sustainable Development

Roads, Transportation and Fleet

Total Community and Enterprise Resources

Annual Budget	Forecast for Year	Annual Forecast Over / Under	Budget Proportion 11/08/23	Actual to Period 5 11/08/23	Variance 11/08/23
£m	£m	£m	£m	£m	£m
77.569	77.569	0.000	24.350	24.220	0.130 under
23.227	23.227	0.000	5.355	5.356	(0.001) over
4.966	4.966	0.000	1.716	1.548	0.168 under
4.698	4.698	0.000	(0.341)	(0.406)	0.065 under
18.882	18.882	0.000	9.899	10.261	(0.362) over
129.342	129.342	0.000	40.979	40.979	0.000

Community and Enterprise Resources Variance Analysis 2023/24 (Period 5)

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Employee Costs	946k under	APT&C Basic/Superannuation/NI - 1,246k under	Facilities, Waste and Grounds Services - 557k under Planning and Regulatory Services - 210k under <u>Enterprise and Sustainable Development – 64k under</u> Roads, Transportation and Fleet Services - 415k under	The variances are mainly due to vacant posts, with recruitment currently being progressed.
		Overtime - (259k) over	Facilities, Waste and Grounds Services - (209k) over	The overtime variance is mainly within Grounds and due to vehicle checks, verge maintenance works and weekend work at cemeteries and golf courses. There is also an overspend within Waste due to high staff absences, and vehicle availability as a result of outstanding vehicle repairs. It is currently offset by underspends in basic pay (above).

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Employee Costs (cont)			Roads, Transportation and Fleet Services - (37k) over	This variance relates to overtime within Fleet Services due to staff vacancies.
			Planning and Regulatory Services - (13k) over	This variance is due to overtime worked and is offset by vacancies in basic pay (above).
		Additional Pension Costs - (36k) over	Facilities, Waste and Grounds Services - (26k) over	The overspend relates to the ongoing cost of early retirals.
Supplies and Services	(82k) over	<u>IT Equipment Maintenance - (6k) over</u>	<u>Roads, Transportation and Fleet Services - (9k) over</u>	<u>The overspend is within Fleet services and relates to costs for the Fleetplan system.</u>
		Food Stuffs General - (44k) over	Facilities, Waste and Grounds Services - (44k) over	The overspend mainly relates to the price increase in the cost of food.
		<u>Materials – (18k) over</u>	<u>Roads, Transportation and Fleet Services - (23k) over</u>	<u>The overspend relates to an increased level of materials required for Roads and Lighting maintenance, as well as price increases.</u>

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Transport and Plant	(485k) over	Fleet Services - Vehicle Hires - (59k) over	Roads, Transportation and Fleet - (59k) over	The overspend is mainly due to the timing of the achievement of efficiencies within Fleet.
		Fleet Services - Repairs - (411k) over	Roads, Transportation and Fleet - (411k) over	The overspend is mainly due to the timing of the achievement of efficiencies within Fleet.
Administration	(28k) over	Medical Costs - (18k) over	Facilities, Waste and Grounds Services - (15k) over	The overspend reflects a higher than anticipated level of medical referrals to date.
Income	(322k) under recovered	Sales General - (57k) under recovered	Facilities, Waste and Grounds Services - (57k) under recovered	The under recovery is due to a decrease of School Meals income within Facilities Management due to demand.
		Fees and Charges - General - (151k) under recovered	Roads, Transportation and Fleet - (116k) under recovered	The under recovery is within Parking where the demand is less than anticipated.
		Recharges - Departments of the Authority - (126k) under recovered	Roads, Transportation and Fleet - (93k) under recovered	The current level of income from capital works is lower than anticipated within Roads Construction.
			<u>Facilities, Waste and Grounds Services - (33k) under recovered</u>	<u>The under recovery is within Facilities and relates mainly to a reduced demand in cleaning services.</u>

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

South Lanarkshire Council

Community and Enterprise Resources - Total

Expenditure / Income Variance Trends 2023-24

	REVISED ANNUAL BUDGET SLC 23/24 2	PERIOD 2 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	74,187	419	under	898	under	24,794	23,585	1,209	under
APT & C OVERTIME	1,569	(23)	over	(172)	over	293	552	(259)	over
APT & C SUPERANNUATION	12,437	(72)	over	(80)	over	4,156	4,239	(83)	over
APT & C NIC	6,121	29	under	79	under	2,053	1,933	120	under
TRAVEL AND SUBSISTENCE	74	(1)	over	2	under	23	22	1	under
OTHER EMPLOYEE COSTS	137	(3)	over	(11)	over	126	125	1	under
PENSION INCREASES	1,107	(10)	over	11	under	403	410	(7)	over
ADDITIONAL PENSION COSTS	0	(15)	over	(33)	over	0	36	(36)	over
EMPLOYEE COSTS	95,632	324	under	694	under	31,848	30,902	946	under
PROPERTY COSTS									
RATES	944	0		0		0	0	0	
SCOTTISH WATER - UNMETERED CHARGES	25	0		0		1	1	0	
SCOTTISH WATER - METERED CHARGES	102	0		0		25	28	(3)	over
RENT	503	(1)	over	0		166	166	0	
SERVICE CHARGE	42	0		0		17	18	(1)	over
FACTORING CHARGES	15	0		0		13	13	0	
PROPERTY INSURANCE	283	0		0		0	0	0	
SECURITY COSTS	44	0		0		16	16	0	
GROUND MAINTENANCE	8	0		0		0	0	0	
REPAIRS & MAINTENANCE - INTERNAL CONTRACTORS	10	(3)	over	(2)	over	1	3	(2)	over
LIFE CYCLE MAINTENANCE	0	(4)	over	(4)	over	0	4	(4)	over
REPAIRS & MAINTENANCE - EXTERNAL CONTRACTORS	29	(4)	over	(3)	over	2	11	(9)	over
FIXED ELECTRICAL	0	(2)	over	0		0	0	0	
ELECTRICITY - CONTRACT	954	0		1	under	222	224	(2)	over
GAS	207	1	under	3	under	41	40	1	under
HEATING OIL	14	0		0		2	2	0	
CLEANING CONTRACT	24	1	under	0		15	15	0	
CLEANING AND JANITORIAL SUPPLIES AND EQUIPMENT	432	1	under	(4)	over	126	129	(3)	over
HEALTH & HYGIENE MATERIALS	25	0		0		14	14	0	
REFUSE UPLIFT	404	0		0		118	119	(1)	over
OTHER PROPERTY COSTS	22	2	under	(6)	over	15	16	(1)	over
PROPERTY COSTS	4,087	(9)	over	(15)	over	794	819	(25)	over
SUPPLIES AND SERVICES									
COMPUTER EQUIPMENT PURCHASE	538	(12)	over	14	under	312	307	5	under
COMPUTER EQUIPMENT MAINTENANCE	45	1	under	0		9	9	0	
I.T. EQUIPMENT MAINT-CONTRACT	287	6	under	(7)	over	85	91	(6)	over
I.T. ELECTRONIC MESSAGING	75	0		1	under	2	0	2	under
EQUIPMENT, APPARATUS AND TOOLS	941	3	under	1	under	200	207	(7)	over
SMALL TOOLS	107	0		1	under	0	0	0	
ADAPTATIONS FOR CLIENTS	0	0		(2)	over	0	2	(2)	over
FURNISHINGS (INCL. CROCKERY & LINEN)	111	0		0		38	38	0	
MATERIALS	7,746	2	under	(10)	over	2,478	2,496	(18)	over
MATERIALS, APPARATUS AND EQUIPMENT	9	0		(1)	over	0	3	(3)	over
PUBLICATIONS, JOURNALS, NEWSPAPERS ETC.	2	0		0		0	0	0	
FOODSTUFFS - GENERAL	5,015	(7)	over	(55)	over	1,481	1,525	(44)	over
PROTECTIVE CLOTHING & UNIFORMS	187	(1)	over	(3)	over	57	64	(7)	over
LAUNDRY COSTS	10	1	under	1	under	4	3	1	under
OTHER SUPPLIES AND SERVICES	1,167	21	under	2	under	121	119	2	under
MAJOR SUPPLY OF ELECTRICAL POWER	1,588	0		0		35	35	0	
OUTSOURCED MAIL	0	0		(2)	over	0	3	(3)	over
DELIVERY CHARGE	1	0		0		0	0	0	
I- PROCUREMENT ERRORS	0	(20)	over	0		0	2	(2)	over
SUPPLIES AND SERVICES	17,829	(6)	over	(60)	over	4,822	4,904	(82)	over
TRANSPORT AND PLANT									
PURCHASE OF PLANT	229	0		(7)	over	0	7	(7)	over
FLEET SERVICES - DRIVERS	58	0		0		0	0	0	
FLEET SERVICES - FUEL	3,119	(1)	over	(1)	over	1,263	1,265	(2)	over
FLEET SERVICES - VEHICLE HIRE	1,086	(22)	over	(47)	over	481	540	(59)	over
POOL CAR CHARGES - RENTAL	52	0		0		19	19	0	
POOL CAR CHARGES - FUEL	22	0		2	under	2	0	2	under
POOL CAR CHARGES - ADDITIONAL COSTS	7	0		0		0	0	0	
OTHER TRANSPORT COSTS	64	1	under	(2)	over	16	17	(1)	over
TRANSPORT INSURANCE	93	0		0		19	19	0	
LICENCES	491	(2)	over	(4)	over	194	199	(5)	over
FLEET SERVICES - REPAIRS	1,475	(106)	over	(270)	over	560	971	(411)	over
PLANT SERVICES	19	0		0		1	1	0	
FLEET SERVICE CHARGES - VEHICLE MAINTENANCE	4,204	(13)	over	(14)	over	1,485	1,502	(17)	over
FLEET SERVICE CHARGES - PLANT MAINTENANCE	278	0		0		85	84	1	under
FLEET SERVICE CHARGES - ASSET MODIFICATION	70	2	under	1	under	11	11	0	
FLEET SERVICE CHARGES - LEASING	5,397	(8)	over	(2)	over	3,163	3,167	(4)	over
FLEET SERVICE CHARGES - HIRED VEHICLES	1,493	(3)	over	2	under	475	473	2	under
FLEET SERVICE CHARGES - CONTRACT HIRE	12	0		1	under	4	2	2	under
FLEET SERVICE CHARGES - ROAD FUND LICENCE	223	2	under	(1)	over	43	45	(2)	over
FLEET SERVICE CHARGES - FUEL	3,208	5	under	4	under	931	924	7	under
FLEET SERVICE CHARGES - DRIVERS	102	0		0		0	0	0	
HIRE OF EXTERNAL VEHICLES	76	3	under	9	under	12	0	12	under
HIRE OF EXTERNAL PLANT	287	0		0		114	116	(2)	over
HIRE OF SKIPS	17	0		0		8	8	0	
STORAGE	0	0		0		0	1	(1)	over
TRANSPORT AND PLANT	22,082	(142)	over	(329)	over	8,886	9,371	(485)	over

South Lanarkshire Council

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ADMINISTRATION									
PRINTING AND STATIONERY	131	(1)	over	(1)	over	46	48	(2)	over
TELEPHONES	105	0		0		1	1	0	
MOBILE PHONES	64	0		1	under	3	0	3	under
ADVERTISING - OF COUNCIL SERVICE AVAILABILITY	8	0		0		0	0	0	
ADVERTISING - OTHER	74	(1)	over	0		25	27	(2)	over
POSTAGES/COURIERS	32	0		0		16	15	1	under
MEMBERSHIP FEES/SUBSCRIPTIONS	55	(1)	over	(3)	over	12	15	(3)	over
INSURANCE	260	0		0		35	35	0	
MEDICAL COSTS	5	(6)	over	(12)	over	4	22	(18)	over
LEGAL EXPENSES	2	0		(2)	over	1	3	(2)	over
HOSPITALITY / CIVIC RECOGNITION	2	0		(1)	over	0	1	(1)	over
INTERNET AGENCY FEES	23	0		0		7	7	0	
SECURITY UPLIFT FEES	26	0		0		0	0	0	
OTHER ADMIN COSTS	4	(1)	over	(1)	over	0	1	(1)	over
CONFERENCES - MEMBERS (incl associated	0	0		(3)	over	0	3	(3)	over
TRAINING	2	0		(1)	over	0	0	0	
ADMINISTRATION	793	(10)	over	(23)	over	150	178	(28)	over
PAYMENT TO OTHER BODIES									
SPT: ANNUAL BUS SUBSIDY	1,892	0		0		1,892	1,892	0	
SPT: BUS OTHER	258	0		0		258	258	0	
SPT: FERRIES	29	0		0		29	29	0	
SPT: UNDERGROUND	1,318	0		0		1,318	1,318	0	
SPT: OTHER	1,727	0		0		1,727	1,727	0	
SPT: MAINTENANCE OF BUS SHELTERS AND STOPS	131	0		0		62	62	0	
OTHER LOCAL AUTHORITIES	105	0		(3)	over	13	16	(3)	over
GRANTS TO VOLUNTARY ORGANISATIONS	22	0		0		0	0	0	
PAYMENTS TO VOLUNTARY ORGANISATIONS	39	0		0		0	0	0	
PAYMENTS TO OTHER BODIES	5,169	0		3	under	522	520	2	under
EXTERNAL AUDIT FEES	3	0		0		0	0	0	
PAYMENT TO OTHER BODIES	10,693	0		0		5,821	5,822	(1)	over
PAYMENT TO CONTRACTORS									
PAYMENT TO TRADING SERVICES CONTRACTOR	1,279	2	under	0		1	1	0	
PAYMENT TO LOCAL AUTHORITY CONTRACTOR	302	0		0		112	55	57	under
PAYMENT TO PRIVATE CONTRACTOR	44,836	(5)	over	(1)	over	12,834	12,891	(57)	over
PAYMENT TO INTERNAL CONSULTANTS	6	0		0		0	0	0	
PAYMENT TO CONTRACTORS	46,423	(3)	over	(1)	over	12,947	12,947	0	
TRANSFER PAYMENTS									
CONCESSIONARY FARES	617	0		0		344	344	0	
TRANSFER PAYMENTS	617	0		0		344	344	0	
FINANCING CHARGES									
LEASING CHARGES - FINANCE	0	0		(1)	over	0	1	(1)	over
I.T. EQUIPMENT LEASING-CONTRACT	184	(2)	over	(1)	over	12	14	(2)	over
FINANCING CHARGES	184	(2)	over	(2)	over	12	15	(3)	over
TOTAL EXPENDITURE	198,340	152	under	264	under	65,624	65,302	322	under
INCOME									
MILK SUBSIDIES FROM THE E.U.	(37)	0		0		0	0	0	
CONTRIBUTIONS FROM OTHER BODIES	(5,618)	0		0		(2,251)	(2,264)	13	over rec
SALES - GENERAL	(3,978)	(37)	under rec	(72)	under rec	(865)	(808)	(57)	under rec
SALES - DEPARTMENTS OF THE AUTHORITY	(120)	0		0		(83)	(83)	0	
FEES AND CHARGES - GENERAL	(9,270)	(94)	under rec	(105)	under rec	(2,714)	(2,563)	(151)	under rec
FEES AND CHARGES - DEPARTMENTS OF THE AUTHORITY	(8,435)	14	over rec	4	over rec	(2,594)	(2,599)	5	over rec
RENTAL INCOME	(301)	0		0		(284)	(286)	2	over rec
FLEET SERVICES	(11,737)	(7)	under rec	(14)	under rec	(4,442)	(4,428)	(14)	under rec
OTHER INCOME	(1,540)	3	over rec	4	over rec	(518)	(524)	6	over rec
RECOVERY FROM CAPITAL	(1,333)	0		0		(267)	(267)	0	
RECHARGES - DEPARTMENTS OF THE AUTHORITY	(26,629)	(31)	under rec	(81)	under rec	(10,627)	(10,501)	(126)	under rec
TOTAL INCOME	(68,998)	(152)	under rec	(264)	under rec	(24,645)	(24,323)	(322)	under rec
NET EXPENDITURE	129,342	0		0		40,979	40,979	0	