

South Lanarkshire Council

Revenue Budget Monitoring Statement

Period Ended 14 July 2023 (No 4)

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 14/07/23	Actual to Period 4 14/07/23	Variance 14/07/23
£m	£m	£m	£m	£m	£m
77.505	77.505	0.000	18.260	18.170	0.090 under
23.227	23.227	0.000	5.340	5.340	0.000
4.966	4.966	0.000	1.385	1.228	0.157 under
4.995	4.995	0.000	0.869	0.846	0.023 under
18.875	18.875	0.000	6.304	6.574	(0.270) over
129.568	129.568	0.000	32.158	32.158	0.000

Community and Enterprise Resources Variance Analysis 2023/24 (Period 4)

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Employee Costs	694k under	APT&C Basic/Superannuation/NI - 897k under	Facilities, Waste and Grounds Services - 420k under Planning and Regulatory Services - 170k under Roads, Transportation and Fleet Services - 294k under	The variance is mainly due to vacant posts which are currently being progressed.
		Overtime - (172k) over	Facilities, Waste and Grounds Services - (142k) over	The overtime variance is mainly within Grounds 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 due to staff turnover.
			Roads, Transportation and Fleet Services - (17k) over	This variance relates to overtime within Fleet Services due to staff vacancies.

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Employee Costs (cont)		Additional Pension Costs - (33k) over	Planning and Regulatory Services - (13k) over	This variance is due to overtime worked and is offset by vacancies.
			Facilities, Waste and Grounds Services - (23k) over	The overspend relates to the ongoing cost of early retirals.
Supplies and Services	(60k) over	Food Stuffs General - (55k) over	Facilities, Waste and Grounds Services - (50k) over	The overspend mainly relates to the price increase in the cost of food.
Transport and Plant	(329k) over	Fleet Services - Vehicle Hires - (47k) over	Roads, Transportation and Fleet - (47k) over	The overspend is mainly due to the timing of the achievement of efficiencies within Fleet.
		Fleet Services - Repairs - (270k) over	Roads, Transportation and Fleet - (270k) over	The overspend is mainly due to the timing of the achievement of efficiencies within Fleet.
Administration	(23k) over	Medical Costs - (12k) over	Facilities, Waste and Grounds Services - (10k) over	The overspend reflects a higher than anticipated level of medical referrals to date.

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Income	(264k) under recovered	Sales General - (72k) under recovered	Facilities, Waste and Grounds Services - (72k) under recovered	The under recovery is due to a decrease of school meals within Facilities Management due to demand.
		Fees and Charges - General - (105k) under recovered	Facilities, Waste and Grounds Services - (29k) 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 - 14k over recovered	The over recovery is mainly due to the level of Planning and Building Standards applications income being greater than anticipated.
			Roads, Transportation and Fleet - (93k) under recovered	The under recovery is within Parking where the demand is less than anticipated.
		Recharges - Departments of the Authority - (81k) under recovered	Roads, Transportation and Fleet - (70k) under recovered	The current level of income from capital works is lower than anticipated within Roads Construction.

* 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 ESTIMATE TO DATE	PERIOD 4 ACTUAL TO DATE	PERIOD 4 VARIANCE AMOUNT	Over/ Under
EMPLOYEE COSTS							
APT & C BASIC	73,644	419	under	19,189	18,291	898	under
APT & C OVERTIME	1,563	(23)	over	230	402	(172)	over
APT & C SUPERANNUATION	12,331	(72)	over	3,212	3,292	(80)	over
APT & C NIC	6,065	29	under	1,582	1,503	79	under
TRAVEL AND SUBSISTENCE	74	(1)	over	17	15	2	under
OTHER EMPLOYEE COSTS	135	(3)	over	125	136	(11)	over
PENSION INCREASES	1,107	(10)	over	325	314	11	under
ADDITIONAL PENSION COSTS	0	(15)	over	0	33	(33)	over
EMPLOYEE COSTS	94,919	324	under	24,680	23,986	694	under
PROPERTY COSTS							
RATES	944	0		0	0	0	
SCOTTISH WATER - UNMETERED CHARGES	25	0		0	0	0	
SCOTTISH WATER - METERED CHARGES	102	0		19	19	0	
RENT	232	(1)	over	19	19	0	
SERVICE CHARGE	42	0		9	9	0	
FACTORING CHARGES	16	0		13	13	0	
PROPERTY INSURANCE	280	0		0	0	0	
SECURITY COSTS	44	0		13	13	0	
GROUND MAINTENANCE	8	0		0	0	0	
REPAIRS & MAINTENANCE - INTERNAL CONTRACTORS	10	(3)	over	1	3	(2)	over
LIFE CYCLE MAINTENANCE	0	(4)	over	0	4	(4)	over
REPAIRS & MAINTENANCE - EXTERNAL CONTRACTORS	29	(4)	over	2	5	(3)	over
FIXED ELECTRICAL	0	(2)	over	0	0	0	
ELECTRICITY - CONTRACT	954	0		23	22	1	under
GAS	206	1	under	34	31	3	under
HEATING OIL	14	0		2	2	0	
CLEANING CONTRACT	20	1	under	15	15	0	
CLEANING AND JANITORIAL SUPPLIES AND EQUIPMENT	434	1	under	100	104	(4)	over
HEALTH & HYGIENE MATERIALS	25	0		7	7	0	
REFUSE UPLIFT	404	0		76	76	0	
OTHER PROPERTY COSTS	17	2	under	11	17	(6)	over
PROPERTY COSTS	3,806	(9)	over	344	359	(15)	over
SUPPLIES AND SERVICES							
COMPUTER EQUIPMENT PURCHASE	538	(12)	over	262	248	14	under
COMPUTER EQUIPMENT MAINTENANCE	45	1	under	9	9	0	
I.T. EQUIPMENT MAINT-CONTRACT	287	6	under	41	48	(7)	over
I.T. ELECTRONIC MESSAGING	74	0		1	0	1	under
EQUIPMENT, APPARATUS AND TOOLS	937	3	under	190	189	1	under
SMALL TOOLS	107	0		1	0	1	under
ADAPTATIONS FOR CLIENTS	0	0		0	2	(2)	over
FURNISHINGS (INCL. CROCKERY & LINEN)	110	0		35	35	0	
MATERIALS	7,539	2	under	1,797	1,807	(10)	over
MATERIALS, APPARATUS AND EQUIPMENT	9	0		0	1	(1)	over
PUBLICATIONS, JOURNALS, NEWSPAPERS ETC.	2	0		0	0	0	
FOODSTUFFS - GENERAL	5,015	(7)	over	1,398	1,453	(55)	over
PROTECTIVE CLOTHING & UNIFORMS	186	(1)	over	44	47	(3)	over
LAUNDRY COSTS	10	1	under	3	2	1	under
OTHER SUPPLIES AND SERVICES	1,167	21	under	116	114	2	under
MAJOR SUPPLY OF ELECTRICAL POWER	1,588	0		3	3	0	
OUTSOURCED MAIL	0	0		0	2	(2)	over
DELIVERY CHARGE	1	0		0	0	0	
I- PROCUREMENT ERRORS	0	(20)	over	0	0	0	
SUPPLIES AND SERVICES	17,615	(6)	over	3,900	3,960	(60)	over

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 ESTIMATE TO DATE	PERIOD 4 ACTUAL TO DATE	PERIOD 4 VARIANCE AMOUNT	Over/ Under
TRANSPORT AND PLANT							
PURCHASE OF PLANT	228	0		0	7	(7)	over
FLEET SERVICES - DRIVERS	58	0		0	0	0	
FLEET SERVICES - FUEL	3,119	(1)	over	1,015	1,016	(1)	over
FLEET SERVICES - VEHICLE HIRE	1,085	(22)	over	399	446	(47)	over
POOL CAR CHARGES - RENTAL	52	0		17	17	0	
POOL CAR CHARGES - FUEL	22	0		2	0	2	under
POOL CAR CHARGES - ADDITIONAL COSTS	7	0		0	0	0	
OTHER TRANSPORT COSTS	63	1	under	14	16	(2)	over
TRANSPORT INSURANCE	93	0		15	15	0	
LICENCES	491	(2)	over	163	167	(4)	over
FLEET SERVICES - REPAIRS	1,474	(106)	over	509	779	(270)	over
PLANT SERVICES	19	0		1	1	0	
FLEET SERVICE CHARGES - VEHICLE MAINTENANCE	4,205	(13)	over	1,165	1,179	(14)	over
FLEET SERVICE CHARGES - PLANT MAINTENANCE	278	0		58	58	0	
FLEET SERVICE CHARGES - ASSET MODIFICATION	70	2	under	10	9	1	under
FLEET SERVICE CHARGES - LEASING	5,398	(8)	over	3,156	3,158	(2)	over
FLEET SERVICE CHARGES - HIRED VEHICLES	1,151	(3)	over	355	353	2	under
FLEET SERVICE CHARGES - CONTRACT HIRE	12	0		3	2	1	under
FLEET SERVICE CHARGES - ROAD FUND LICENCE	224	2	under	36	37	(1)	over
FLEET SERVICE CHARGES - FUEL	3,243	5	under	720	716	4	under
FLEET SERVICE CHARGES - DRIVERS	102	0		0	0	0	
HIRE OF EXTERNAL VEHICLES	76	3	under	9	0	9	under
HIRE OF EXTERNAL PLANT	287	0		94	94	0	
HIRE OF SKIPS	17	0		5	5	0	
TRANSPORT AND PLANT	21,774	(142)	over	7,746	8,075	(329)	over
ADMINISTRATION							
PRINTING AND STATIONERY	123	(1)	over	36	37	(1)	over
TELEPHONES	105	0		0	0	0	
MOBILE PHONES	64	0		1	0	1	under
ADVERTISING - OF COUNCIL SERVICE AVAILABILITY	8	0		0	0	0	
ADVERTISING - OTHER	75	(1)	over	20	20	0	
POSTAGES/COURIERS	31	0		12	12	0	
MEMBERSHIP FEES/SUBSCRIPTIONS	55	(1)	over	12	15	(3)	over
INSURANCE	260	0		28	28	0	
MEDICAL COSTS	5	(6)	over	4	16	(12)	over
LEGAL EXPENSES	2	0		1	3	(2)	over
HOSPITALITY / CIVIC RECOGNITION	3	0		0	1	(1)	over
INTERNET AGENCY FEES	23	0		7	7	0	
SECURITY UPLIFT FEES	26	0		0	0	0	
OTHER ADMIN COSTS	3	(1)	over	0	1	(1)	over
CONFERENCES - MEMBERS (incl associated	0	0		0	3	(3)	over
TRAINING	2	0		0	1	(1)	over
ADMINISTRATION	785	(10)	over	121	144	(23)	over
PAYMENT TO OTHER BODIES							
SPTE: ANNUAL BUS SUBSIDY	1,892	0		946	946	0	
SPTE: BUS OTHER	258	0		129	129	0	
SPTE: FERRIES	29	0		15	15	0	
SPTE: UNDERGROUND	1,318	0		659	659	0	
SPTE: OTHER	1,727	0		864	864	0	
SPTE: MAINTENANCE OF BUS SHELTERS AND STOPS	131	0		30	30	0	
OTHER LOCAL AUTHORITIES	105	0		11	14	(3)	over
GRANTS TO VOLUNTARY ORGANISATIONS	22	0		0	0	0	
PAYMENTS TO VOLUNTARY ORGANISATIONS	39	0		0	0	0	
PAYMENTS TO OTHER BODIES	601	0		125	122	3	under
EXTERNAL AUDIT FEES	3	0		0	0	0	
PAYMENT TO OTHER BODIES	6,125	0		2,779	2,779	0	

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 ESTIMATE TO DATE	PERIOD 4 ACTUAL TO DATE	PERIOD 4 VARIANCE AMOUNT	Over/ Under
PAYMENT TO CONTRACTORS							
PAYMENT TO TRADING SERVICES CONTRACTOR	779	2	under	0	0	0	
PAYMENT TO LOCAL AUTHORITY CONTRACTOR	302	0		119	119	0	
PAYMENT TO PRIVATE CONTRACTOR	44,822	(5)	over	11,297	11,298	(1)	over
PAYMENT TO CONTRACTORS	45,903	(3)	over	11,416	11,417	(1)	over
TRANSFER PAYMENTS							
CONCESSIONARY FARES	617	0		308	308	0	
TRANSFER PAYMENTS	617	0		308	308	0	
FINANCING CHARGES							
LEASING CHARGES - FINANCE	0	0		0	1	(1)	over
LEASING CHARGES - OPERATIONAL	1	0		0	0	0	
I.T. EQUIPMENT LEASING-CONTRACT	184	(2)	over	7	8	(1)	over
FINANCING CHARGES	185	(2)	over	7	9	(2)	over
TOTAL EXPENDITURE	191,729	152	under	51,301	51,037	264	under
INCOME							
MILK SUBSIDIES FROM THE E.U.	(37)	0		0	0	0	
CONTRIBUTIONS FROM OTHER BODIES	(392)	0		(314)	(314)	0	
SALES - GENERAL	(3,978)	(37)	under rec	(825)	(753)	(72)	under rec
SALES - DEPARTMENTS OF THE AUTHORITY	(120)	0		(74)	(74)	0	
FEES AND CHARGES - GENERAL	(9,246)	(94)	under rec	(2,074)	(1,969)	(105)	under rec
FEES AND CHARGES - DEPARTMENTS OF THE AUTHORITY	(7,140)	14	over rec	(2,345)	(2,349)	4	over rec
RENTAL INCOME	(18)	0		0	0	0	
FLEET SERVICES	(11,737)	(7)	under rec	(3,519)	(3,505)	(14)	under rec
OTHER INCOME	(1,531)	3	over rec	(475)	(479)	4	over rec
RECOVERY FROM CAPITAL	(1,333)	0		(27)	(27)	0	
RECHARGES - DEPARTMENTS OF THE AUTHORITY	(26,629)	(31)	under rec	(9,490)	(9,409)	(81)	under rec
TOTAL INCOME	(62,161)	(152)	under rec	(19,143)	(18,879)	(264)	under rec
NET EXPENDITURE	129,568	0		32,158	32,158	0	