

Appendix A

South Lanarkshire Council

Revenue Budget Monitoring Statement

Period Ended 4 November 2022 (No.8)

Community and Enterprise Resources

Service Departments :-

	Annual Budget	Forecast for Year	Annual Forecast Variance	Budget Proportion to 04/11/22	Actual to Period 8 to 04/11/22	Variance to 04/11/22
	£m	£m	£m	£m	£m	£m
Facilities, Waste and Grounds	72.260	72.260	0.000	37.971	37.478	0.493 under
Leisure and Culture	23.664	23.664	0.000	10.727	10.727	0.000
Planning and Regulatory Services	4.937	4.937	0.000	2.542	2.052	0.490 under
Enterprise and Sustainable Development	6.798	6.798	0.000	3.079	3.070	0.009 under
Roads, Transportation and Fleet	16.635	16.635	0.000	11.905	12.953	(1.048) over
Total Community and Enterprise Resources	124.294	124.294	0.000	66.224	66.280	(0.056) over

Community and Enterprise Resources Variance Analysis 2022/23 (Period 8)

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Employee Costs	1,117k under	APT&C Basic/Superannuation/NI - 1,593k under Overtime - (396k) over	Facilities, Waste and Grounds Services - 689k under Planning and Regulatory Services - 326k under Roads, Transportation and Fleet Services - 574k under Facilities, Waste and Grounds Services - (342k) 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 and golf courses.
Property Costs	(513k) over	<u>Rates - (38k) over</u>	<u>Facilities, Waste and Grounds Services - (25k) over</u>	The overspend mainly relates to the retention of the additional facility at Peel Park.

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Property Costs (cont)		Repairs and Maintenance External Contractors - (29k) over	Facilities, Waste and Grounds Services - (9k) over	The overspend is mainly due to expenditure on the upkeep of Castlehill transfer station.
			Roads, Transportation and Fleet - (15k) over	The overspend is mainly due to expenditure on the upkeep of Hawbank and Carnwath depots.
		Electricity Contract - (391k) over	Roads, Transportation and Fleet - (392k) over	The overspend relates to higher than anticipated electricity costs for Electrical Vehicle charging points.
Supplies and Services	3k under	Computer Equipment Purchase - (38k) over	Roads, Transportation and Fleet - (37k) over	The overspend relates to increased costs for annual subscriptions for Computer Licences within Roads.
		<u>Materials - (37k) over</u>	<u>Facilities, Waste and Grounds Services - (28k) over</u>	The overspend reflects an increased level of bin purchases due to the high demand for replacement bins, partially offset by an over recovery of income.
		Foodstuffs General - 126k under	Facilities, Waste and Grounds Services - 133k 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.

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Supplies and Services (cont)		<u>Protective Clothing and Uniforms - (33k) over</u>	<u>Facilities, Waste and Grounds Services - (11k) over</u> <u>Roads, Transportation and Fleet - (22k) over</u>	The overspend is mainly due to the requirement for new improved waterproof PPE for operatives. within Waste.
Transport and Plant	(866k) over	Fleet Services - Vehicle Hires - (89k) over Fleet Services - Repairs - (714k) over <u>Fleet Services - Hired Vehicles - (53k) over</u>	Roads, Transportation and Fleet - (92k) over Roads, Transportation and Fleet - (710k) over <u>Facilities, Waste and Grounds Services - (48k) over</u>	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. The overspend is mainly due to the requirement for hires due to Fleet vehicles awaiting repairs.
Payment to Contractors	299k under	Payment to Contractors - 296k under	Facilities, Waste and Grounds Services - 299k under	The underspend within Waste is mainly due to income received from the disposal of both fibres and containers.

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Income	(32k) under recovered	Sales General - (34k) under recovered	Facilities, Waste and Grounds Services - (36k) 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 and Banqueting from its use as a vaccination centre.
		Fees and Charges - General - 124k over recovered	Facilities, Waste and Grounds Services - (51k) 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 - 142k over recovered	The over recovery is mainly due to the level of Planning and Building Standards applications income being greater than anticipated.
		Fees and Charges - Department of the Authority - 111k over recovered	Facilities, Waste and Grounds Services - 73k over recovered	The over recovery is mainly due to an increase in income within Waste and Streets due to additional service requests from Housing and Technical Resources.

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Income (cont)		Fees and Charges - Department of the Authority (cont)	Planning and Regulatory Services - 38k over recovered	The over recovery is mainly due to the level of Planning and Building Standards applications income being greater than anticipated.
		Recharges - Departments of the Authority - (306k) under recovered	Facilities, Waste and Grounds Services - (74k) under recovered	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 - (232k) 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 5 VARIANCE AMOUNT	Over/ Under	PERIOD 6 VARIANCE AMOUNT	Over/ Under	PERIOD 7 VARIANCE AMOUNT	Over/ Under	PERIOD 8 ESTIMATE TO DATE	PERIOD 8 ACTUAL TO DATE	PERIOD 8 VARIANCE AMOUNT	Over/ Under
EMPLOYEE COSTS											
APT & C BASIC	68,618	934	under	1,225	under	1,435	under	38,474	36,984	1,490	under
APT & C OVERTIME	1,670	(212)	over	(334)	over	(390)	over	605	1,001	(396)	over
APT & C SUPERANNUATION	11,462	(125)	over	(152)	over	(142)	over	6,436	6,612	(176)	over
APT & C NIC	6,120	117	under	157	under	203	under	3,447	3,168	279	under
TRAVEL AND SUBSISTENCE	75	(9)	over	(7)	over	(17)	over	29	47	(18)	over
OTHER EMPLOYEE COSTS	137	6	under	9	under	10	under	128	122	6	under
PENSION INCREASES	1,107	2	under	14	under	4	under	629	631	(2)	over
ADDITIONAL PENSION COSTS	0	(45)	over	(49)	over	(53)	over	0	66	(66)	over
EMPLOYEE COSTS	89,189	668	under	863	under	1,050	under	49,748	48,631	1,117	under
PROPERTY COSTS											
RATES	886	0		0		(13)	over	869	907	(38)	over
SCOTTISH WATER - UNMETERED CHARGES	28	(1)	over	1	under	(1)	over	15	14	1	under
SCOTTISH WATER - METERED CHARGES	112	(2)	over	(3)	over	(1)	over	68	67	1	under
RENT	685	4	under	5	under	12	under	339	333	6	under
SERVICE CHARGE	42	0		0		(1)	over	26	27	(1)	over
FACTORING CHARGES	16	0		(2)	over	0		16	15	1	under
PROPERTY INSURANCE	284	0		0		(1)	over	276	276	0	
SECURITY COSTS	44	0		(1)	over	0		23	23	0	
GROUND MAINTENANCE	8	0		1	under	0		0	0	0	
GROUNDS MAINTENANCE ADDITIONAL WORKS	0	(2)	over	(2)	over	(2)	over	0	2	(2)	over
REPAIRS & MAINTENANCE - INTERNAL CONTRACTORS	10	(13)	over	(15)	over	(23)	over	1	28	(27)	over
REPAIRS & MAINTENANCE - INTERNAL CONTRACTORS DIRECT CHARGE	1	0		0		0		0	0	0	
REPAIRS & MAINTENANCE - EXTERNAL CONTRACTORS	148	(23)	over	(32)	over	(33)	over	139	168	(29)	over
ELECTRICITY - CONTRACT	428	(205)	over	(261)	over	(307)	over	116	507	(391)	over
GAS	156	(9)	over	0		(1)	over	92	92	0	
HEATING OIL	10	(3)	over	(5)	over	(6)	over	4	10	(6)	over
CLEANING CONTRACT	18	(14)	over	(7)	over	(7)	over	18	24	(6)	over
CLEANING AND JANITORIAL SUPPLIES AND EQUIPMENT	405	1	under	(2)	over	(2)	over	255	256	(1)	over
HEALTH & HYGIENE MATERIALS	36	(6)	over	(8)	over	(24)	over	31	44	(13)	over
WINDOW CLEANING	1	0		0		0		0	0	0	
PEST CONTROL	0	0		0		0		0	3	(3)	over
REFUSE UPLIFT	472	10	under	8	under	(5)	over	191	199	(8)	over
OTHER PROPERTY COSTS	19	(10)	over	(11)	over	(9)	over	6	3	3	under
PROPERTY COSTS	3,809	(273)	over	(334)	over	(424)	over	2,485	2,998	(513)	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	557	(11)	over	(2)	over	(34)	over	403	441	(38)	over
COMPUTER EQUIPMENT MAINTENANCE	155	1	under	0		(3)	over	24	24	0	
I.T. EQUIPMENT MAINT-CONTRACT	321	(3)	over	(13)	over	(19)	over	175	188	(13)	over
I.T. ELECTRONIC MESSAGING	74	1	under	1	under	0		0	0	0	
EQUIPMENT, APPARATUS AND TOOLS	1,062	(5)	over	(6)	over	(5)	over	693	703	(10)	over
SMALL TOOLS	107	3	under	5	under	7	under	13	6	7	under
ADAPTATIONS FOR CLIENTS	0	(3)	over	(3)	over	(3)	over	0	0	0	
FURNITURE - OFFICE	34	(1)	over	(1)	over	(3)	over	34	37	(3)	over
FURNISHINGS (INCL. CROCKERY & LINEN)	110	0		2	under	(3)	over	69	66	3	under
MATERIALS	7,825	(12)	over	(9)	over	(8)	over	4,589	4,626	(37)	over
MATERIALS, APPARATUS AND EQUIPMENT	9	0		4	under	5	under	6	0	6	under
PUBLICATIONS, JOURNALS, NEWSPAPERS ETC.	2	0		0		0		0	0	0	
FOODSTUFFS - GENERAL	5,181	117	under	121	under	117	under	2,562	2,436	126	under
PROTECTIVE CLOTHING & UNIFORMS	186	(14)	over	(13)	over	(16)	over	80	113	(33)	over
LAUNDRY COSTS	10	0		0		0		7	6	1	under
OTHER SUPPLIES AND SERVICES	487	1	under	(2)	over	0		106	106	0	
MAJOR SUPPLY OF ELECTRICAL POWER	1,527	0		0		0		445	445	0	
DELIVERY CHARGE	1	0		(1)	over	(2)	over	0	2	(2)	over
I- PROCUREMENT ERRORS	0	0		(2)	over	(2)	over	0	4	(4)	over
SUPPLIES AND SERVICES	17,648	74	under	81	under	31	under	9,206	9,203	3	under

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TRANSPORT AND PLANT											
PURCHASE OF VEHICLES	80	1	under	0		0		0	(1)	1	under
PURCHASE OF PLANT	100	(1)	over	0		0		37	37	0	
FLEET SERVICES - DRIVERS	58	0		0		0		0	0	0	
FLEET SERVICES - FUEL	4,509	0		0		(4)	over	2,692	2,694	(2)	over
FLEET SERVICES - VEHICLE HIRE	1,514	(59)	over	(71)	over	(82)	over	876	965	(89)	over
POOL CAR CHARGES - RENTAL	72	(1)	over	(15)	over	(16)	over	58	64	(6)	over
POOL CAR CHARGES - FUEL	21	1	under	2	under	2	under	6	0	6	under
POOL CAR CHARGES - ADDITIONAL COSTS	7	0		1	under	1	under	1	0	1	under
TYRES	0	0		0		0		0	1	(1)	over
OTHER TRANSPORT COSTS	80	(8)	over	(7)	over	(2)	over	19	17	2	under
TRANSPORT INSURANCE	93	0		0		1	under	93	94	(1)	over
LICENCES	491	(5)	over	(6)	over	0		263	263	0	
FLEET SERVICES - REPAIRS	1,474	(284)	over	(401)	over	(548)	over	793	1,507	(714)	over
PLANT SERVICES	19	0		0		0		6	6	0	
FLEET SERVICE CHARGES - VEHICLE MAINTENANCE	4,250	2	under	(8)	over	(2)	over	2,494	2,481	13	under
FLEET SERVICE CHARGES - PLANT MAINTENANCE	262	(1)	over	(1)	over	(1)	over	184	187	(3)	over
FLEET SERVICE CHARGES - ASSET MODIFICATION	70	1	under	6	under	(1)	over	11	14	(3)	over
FLEET SERVICE CHARGES - LEASING	5,210	1	under	18	under	9	under	2,638	2,629	9	under
FLEET SERVICE CHARGES - HIRED VEHICLES	999	1	under	(2)	over	(3)	over	412	465	(53)	over
FLEET SERVICE CHARGES - CONTRACT HIRE	2	(11)	over	(11)	over	(8)	over	0	11	(11)	over
FLEET SERVICE CHARGES - ROAD FUND LICENCE	218	0		(2)	over	3	under	105	103	2	under
FLEET SERVICE CHARGES - FUEL	3,590	5	under	9	under	(8)	over	1,889	1,905	(16)	over
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	2	under	1	under	1	under	151	148	3	under
HIRE OF SKIPS	17	0		0		0		14	14	0	
STORAGE	0	(2)	over	(3)	over	(7)	over	0	4	(4)	over
TRANSPORT AND PLANT	23,601	(358)	over	(492)	over	(665)	over	12,742	13,608	(866)	over

South Lanarkshire Council

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ADMINISTRATION											
PRINTING AND STATIONERY	143	4	under	1	under	3	under	57	55	2	under
TELEPHONES	98	(1)	over	3	under	6	under	41	36	5	under
MOBILE PHONES	64	6	under	7	under	9	under	11	0	11	under
ADVERTISING - OF COUNCIL SERVICE AVAILABILITY	8	0		0		0		0	0	0	
ADVERTISING - OTHER	95	(2)	over	(3)	over	(4)	over	55	63	(8)	over
POSTAGES/COURIERS	33	1	under	1	under	1	under	19	19	0	
MEMBERSHIP FEES/SUBSCRIPTIONS	51	(3)	over	(4)	over	(5)	over	25	35	(10)	over
INSURANCE	260	0		0		(2)	over	260	262	(2)	over
MEDICAL COSTS	5	(13)	over	(23)	over	(30)	over	2	42	(40)	over
LEGAL EXPENSES	2	0		(1)	over	(1)	over	1	4	(3)	over
HOSPITALITY / CIVIC RECOGNITION	3	0		0		(1)	over	0	1	(1)	over
INTERNET AGENCY FEES	23	0		0		0		13	13	0	
SECURITY UPLIFT FEES	26	0		0		0		15	15	0	
OTHER ADMIN COSTS	3	0		0		(3)	over	0	4	(4)	over
CONFERENCES - MEMBERS (incl associated	0	0		0		(2)	over	0	2	(2)	over
TRAINING	2	0		0		0		2	1	1	under
ADMINISTRATION	816	(8)	over	(19)	over	(29)	over	501	552	(51)	over
PAYMENT TO OTHER BODIES											
SPTE: ANNUAL BUS SUBSIDY	1,770	0		0		0		1,770	1,770	0	
SPTE: BUS OTHER	258	0		0		0		178	178	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		1,280	1,280	0	
SPTE: MAINTENANCE OF BUS SHELTERS AND STOPS	131	0		0		0		131	131	0	
OTHER LOCAL AUTHORITIES	90	(1)	over	(1)	over	0		44	44	0	
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	4,438	0		0		0		1,414	1,414	0	
EXTERNAL AUDIT FEES	3	0		0		0		0	0	0	
PAYMENT TO OTHER BODIES	9,825	(1)	over	(1)	over	0		5,491	5,491	0	
PAYMENT TO CONTRACTORS											
PAYMENT TO TRADING SERVICES CONTRACTOR	517	0		0		0		263	263	0	
PAYMENT TO LOCAL AUTHORITY CONTRACTOR	302	1	under	1	under	3	under	166	163	3	under
PAYMENT TO PRIVATE CONTRACTOR	45,687	(1)	over	0		147	under	21,035	20,739	296	under
PAYMENT TO CONTRACTORS	46,506	0		1	under	150	under	21,464	21,165	299	under

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Community and Enterprise Resources - Total

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TRANSFER PAYMENTS											
CONCESSIONARY FARES	603	0		0		0		330	330	0	
TRANSFER PAYMENTS	603	0		0		0		330	330	0	
FINANCING CHARGES											
LEASING CHARGES - FINANCE	0	(1)	over	(1)	over	3	under	0	(3)	3	under
LEASING CHARGES - OPERATIONAL	0	0		(1)	over	(1)	over	0	1	(1)	over
I.T. EQUIPMENT LEASING-CONTRACT	185	(2)	over	(10)	over	(14)	over	96	111	(15)	over
FINANCING CHARGES	185	(3)	over	(12)	over	(12)	over	96	109	(13)	over
TOTAL EXPENDITURE	192,182	99	under	87	under	101	under	102,063	102,087	(24)	over
INCOME											
MILK SUBSIDIES FROM THE E.U.	(37)	0		0		0		(27)	(27)	0	
CONTRIBUTIONS FROM OTHER BODIES	(3,321)	4	over rec	15	over rec	16	over rec	(2,177)	(2,193)	16	over rec
SALES - GENERAL	(3,506)	(122)	under rec	(99)	under rec	(71)	under rec	(1,666)	(1,632)	(34)	under rec
SALES - DEPARTMENTS OF THE AUTHORITY	(118)	0		0		0		(118)	(118)	0	
FEES AND CHARGES - GENERAL	(7,730)	132	over rec	97	over rec	91	over rec	(4,610)	(4,734)	124	over rec
FEES AND CHARGES - DEPARTMENTS OF THE AUTHORITY	(8,396)	12	over rec	28	over rec	53	over rec	(2,601)	(2,712)	111	over rec
ELECTIONS - ACCOMMODATION USE	0	0		0		16	over rec	0	(16)	16	over rec
NURSERY VOUCHER INCOME	0	0		2	over rec	2	over rec	0	(2)	2	over rec
RENTAL INCOME	(615)	(2)	under rec	0		0		(112)	(112)	0	
FLEET SERVICES	(13,081)	(18)	under rec	(21)	under rec	(22)	under rec	(6,944)	(6,924)	(20)	under rec
OTHER INCOME	(1,777)	12	over rec	15	over rec	27	over rec	(759)	(818)	59	over rec
RECOVERY FROM CAPITAL	(1,333)	(1)	under rec	(1)	under rec	0		(1,007)	(1,007)	0	
RECHARGES - DEPARTMENTS OF THE AUTHORITY	(27,974)	(166)	under rec	(185)	under rec	(252)	under rec	(15,818)	(15,512)	(306)	under rec
TOTAL INCOME	(67,888)	(149)	under rec	(149)	under rec	(140)	under rec	(35,839)	(35,807)	(32)	under rec
NET EXPENDITURE	124,294	(50)	over	(62)	over	(39)	over	66,224	66,280	(56)	over