

Appendix A

## South Lanarkshire Council

## Revenue Budget Monitoring Statement

Period Ended 16 July 2021 (No 4)

## Community and Enterprise Resources

## Service Departments :-

	Annual Budget	Forecast for Year	Annual Forecast Variance	Budget Proportion to 16/07/21	Actual to Period 4 to 16/07/21	Variance to 16/07/21
	£m	£m	£m	£m	£m	£m
Facilities, Waste and Grounds	70.884	70.884	0.000	13.738	13.922	(0.184) over
Fleet, Environmental and Projects	(0.710)	(0.710)	0.000	0.166	0.391	(0.225) over
Leisure and Culture	19.470	19.470	0.000	4.850	4.830	0.020 under
Planning and Economic Development	5.870	5.870	0.000	0.083	0.021	0.062 under
Roads	20.195	20.195	0.000	5.985	6.399	(0.414) over
COVID19	0.000	0.000	0.000	0.000	0.724	(0.724) over
<b>Total Community and Enterprise Resources</b>	<b>115.709</b>	<b>115.709</b>	<b>0.000</b>	<b>24.822</b>	<b>26.287</b>	<b>(1.465) over</b>

**Community and Enterprise Resources Variance Analysis 2021/22 (Period 4)**

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Employee Costs	191k under	APT&C Basic/Superannuation/NI - 432k under	Facilities, Streets, Waste and Grounds - 317k under Fleet, Environmental and Projects - 101k under Planning and Economic Development - 36k under Roads - 132k under COVID -19 - (154) 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.
		Overtime - (199k) over	Facilities, Streets, Waste and Grounds - (118k) over <u>Roads - (58k) over</u> COVID-19 - (20k) over	The overtime variance is mainly within Waste due to the high seasonal number of bulky uplifts requests and replacement bins being delivered and also cover for staff absences. Within Roads, the overtime is mainly due to emergency works. In addition, overtime is being worked by staff on COVID-19 based duties.

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Employee Costs (cont)		<u>Additional Pension Costs - (37k) over</u>	<u>Facilities, Streets, Waste and Grounds - (26k) over</u> <u>Planning and Economic Development - (15k) over</u>	The overspend relates to the ongoing cost of early retirals.
Property Costs	(68k) over	<u>Cleaning Contract - (26k) over</u>	<u>COVID-19 - (26k) over</u>	<p>The overspend relates to the requirement for additional cleaning within the Roads Depots and the Crematorium.</p> <p>The balance is made up of a number of small variances across a number of lines.</p>
Supplies and Services	(72k) over	<u>Equipment, Apparatus and Tools - (46k) over</u>  <u>Foodstuff General - 59k under</u>	<u>Facilities, Streets, Waste and Grounds - (47k) over</u>  <u>Facilities, Streets, Waste and Grounds - 61k under</u>	<p>The overspend is mainly within Facilities for the purchase of catering equipment for schools to replace old or defective equipment.</p> <p>The underspend is due to a reduction in food purchases within the Catering service due to a reduction in school meal uptake.</p>

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Supplies and Services (cont)		<u>Major Supply of Electrical Power - (54k) over</u>	<u>Roads - (54k) over</u>	The overspend is due to the charges for street lighting electrical power as a result of price increases.
Transport and Plant	(372k) over	Fleet Services - Vehicle Hires - (47k) over	Fleet, Environmental and Projects - (47k) over	The overspend is mainly due to the timing of the achievement of efficiencies within Fleet.
		Fleet Service - Repairs - (260k) over	Fleet, Environmental and Projects - (265k) over	The overspend is mainly due to the timing of the achievement of efficiencies within Fleet.
		<u>Fleet Service Charges - Vehicle Maintenance - (20k) over</u>	<u>COVID-19 - (15k) over</u>	The overspend is due to the requirement for maintenance on Fleet vehicles being used by services as a result of COVID-19.
		<u>Fleet Services - Fuel - (35k) over</u>	<u>COVID-19 - (37k) over</u>	The overspend relates to fuel usage by hired and retained vehicles used for service delivery as result of COVID-19.
Payments to Other Bodies	23k under	<u>Grants to Voluntary Organisations - 20k under</u>	<u>Leisure - 20k under</u>	The underspend relates to budget not required for the fireworks display as a result of COVID-19.

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Payment to Contractors	(428k) over	Payment to Private Contractors - (428k) over	COVID-19 - (426k) over	The overspend is mainly due to payments being incurred for an increase in the levels of domestic waste tonnage being disposed of as a result of COVID-19.
Income	(731k) under recovered	<p>Sales General - (296k) under recovered</p> <p>Fees and Charges General - (296k) under recovered</p>	<p>Facilities, Streets, Waste and Grounds - (296k) under recovered</p> <p>Facilities, Streets, Waste and Grounds - (61k) under recovered</p> <p><u>Planning and Economic Development - 27k over recovered</u></p> <p>Roads - (287k) under recovered</p>	<p>The under recovery reflects a reduction in cash income from the sale of school meals within the Catering Service.</p> <p>The under recovery is mainly due to less income being recovered from private clients for Care of Gardens within Grounds as a result of COVID-19.</p> <p>The over recovery is mainly due to the current level of Planning applications being greater than anticipated.</p> <p>The under recovery of income is mainly due to reduced income for parking charges and fines as a result of COVID-19, partially offset by an over recovery in income from roads construction consents.</p>

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Income (cont)		<u>Fees and Charges - Departments of the Authority - 38k over recovered</u>	<u>Facilities, Streets, Waste and Grounds - 20k over recovered</u>	The over recovery is mainly due to an increase in demand for additional service requests from Housing and Technical Resources for Waste Services.
			<u>Planning and Economic Development - 19k over recovered</u>	The over recovery is mainly due to the current level of Planning applications and building warrants from other Resources being greater than anticipated.
		<u>Fleet Services - (32k) under recovered</u>	<u>Fleet, Environmental and Projects - (32k) under recovered</u>	The under recovery is mainly due to lower than anticipated income from taxi inspections within Fleet due to COVID-19.
		<u>Recovery from Capital - (78k) under recovered</u>	<u>Roads - (78k) under recovered</u>	The under recovery is due to a reduction in the current level of works that have been undertaken.
		<u>Recharges- Departments of the Authority - (72k) under recovered</u>	<u>Roads - (54k) under recovered</u>	The under recovery is due to a reduced amount of works being carried out within the Construction Unit due to COVID-19 lockdown and is offset by a reduction in expenditure.

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

South Lanarkshire Council

Community and Enterprise Resources - Total

Expenditure / Income Variance Trends 2021/22

	REVISED ANNUAL BUDGET SLC 21/22 2	PERIOD 2 VARIANCE AMOUNT	Over/ Under	PERIOD 3 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	66,729	161	under	294	under	17,737	17,289	448	under
APT & C OVERTIME	1,447	(42)	over	(129)	over	436	635	(199)	over
APT & C SUPERANNUATION	11,109	(48)	over	(67)	over	2,982	3,069	(87)	over
APT & C NIC	5,464	13	under	49	under	1,467	1,396	71	under
TRAVEL AND SUBSISTENCE	75	(6)	over	(10)	over	20	32	(12)	over
OTHER EMPLOYEE COSTS	203	0		4	under	189	185	4	under
PENSION INCREASES	1,109	(6)	over	3	under	362	359	3	under
ADDITIONAL PENSION COSTS	0	(10)	over	(20)	over	0	37	(37)	over
<b>EMPLOYEE COSTS</b>	<b>86,136</b>	<b>62</b>	<b>under</b>	<b>124</b>	<b>under</b>	<b>23,193</b>	<b>23,002</b>	<b>191</b>	<b>under</b>
PROPERTY COSTS									
RATES	929	0		0		0	0	0	
SCOTTISH WATER - UNMETERED CHARGES	29	0		(1)	over	10	10	0	
SCOTTISH WATER - METERED CHARGES	99	(6)	over	(6)	over	43	59	(16)	over
RENT	801	2	under	2	under	169	166	3	under
SERVICE CHARGE	42	0		0		6	6	0	
FACTORING CHARGES	14	0		0		9	9	0	
PROPERTY INSURANCE	288	0		0		0	0	0	
SECURITY COSTS	46	0		0		9	7	2	under
GROUND MAINTENANCE	8	0		0		0	0	0	
REPAIRS & MAINTENANCE - INTERNAL CONTRACTORS	8	0		(1)	over	0	4	(4)	over
REPAIRS & MAINTENANCE - INTERNAL CONTRACTORS DIRECT CHARGE	1	0		0		0	0	0	
REPAIRS & MAINTENANCE - EXTERNAL CONTRACTORS	40	(8)	over	(9)	over	7	14	(7)	over
ELECTRICITY - CONTRACT	303	2	under	3	under	58	59	(1)	over
GAS	120	(3)	over	2	under	24	24	0	
HEATING OIL	14	0		0		1	2	(1)	over
CLEANING CONTRACT	11	(12)	over	(12)	over	3	29	(26)	over
CLEANING AND JANITORIAL SUPPLIES AND EQUIPMENT	270	2	under	(6)	over	90	98	(8)	over
HEALTH & HYGIENE MATERIALS	38	(2)	over	(3)	over	11	13	(2)	over
WINDOW CLEANING	1	0		0		0	0	0	
REFUSE UPLIFT	407	0		(3)	over	74	79	(5)	over
OTHER PROPERTY COSTS	20	(1)	over	(2)	over	14	17	(3)	over
<b>PROPERTY COSTS</b>	<b>3,489</b>	<b>(27)</b>	<b>over</b>	<b>(36)</b>	<b>over</b>	<b>528</b>	<b>596</b>	<b>(68)</b>	<b>over</b>

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SUPPLIES AND SERVICES									
COMPUTER EQUIPMENT PURCHASE	417	2	under	(8)	over	152	161	(9)	over
COMPUTER EQUIPMENT MAINTENANCE	75	(4)	over	(2)	over	40	42	(2)	over
I.T. EQUIPMENT MAINT-CONTRACT	303	4	under	1	under	32	31	1	under
I.T. ELECTRONIC MESSAGING	75	(7)	over	(3)	over	15	20	(5)	over
EQUIPMENT, APPARATUS AND TOOLS	755	3	under	(37)	over	100	146	(46)	over
SMALL TOOLS	181	2	under	3	under	13	10	3	under
FURNITURE - OFFICE	0	0		(2)	over	0	2	(2)	over
FURNISHINGS (INCL. CROCKERY & LINEN)	120	0		0		40	41	(1)	over
MATERIALS	7,458	(6)	over	0		1,695	1,696	(1)	over
MATERIALS, APPARATUS AND EQUIPMENT	9	0		(2)	over	0	2	(2)	over
PUBLICATIONS, JOURNALS, NEWSPAPERS ETC.	2	0		0		0	0	0	
FOODSTUFFS - GENERAL	4,511	15	under	70	under	988	929	59	under
PROTECTIVE CLOTHING & UNIFORMS	190	(10)	over	(10)	over	48	62	(14)	over
LAUNDRY COSTS	5	(1)	over	(1)	over	2	3	(1)	over
OTHER SUPPLIES AND SERVICES	1,804	0		1	under	109	107	2	under
MAJOR SUPPLY OF ELECTRICAL POWER	1,281	(1)	over	(1)	over	149	203	(54)	over
DELIVERY CHARGE	1	0		0		0	0	0	
<b>SUPPLIES AND SERVICES</b>	<b>17,187</b>	<b>(4)</b>	<b>over</b>	<b>9</b>	<b>under</b>	<b>3,383</b>	<b>3,455</b>	<b>(72)</b>	<b>over</b>
TRANSPORT AND PLANT									
PURCHASE OF PLANT	63	0		0		18	20	(2)	over
FLEET SERVICES - DRIVERS	58	0		0		0	0	0	
FLEET SERVICES - FUEL	3,358	0		(2)	over	902	908	(6)	over
FLEET SERVICES - VEHICLE HIRE	1,701	(30)	over	(36)	over	249	296	(47)	over
POOL CAR CHARGES - RENTAL	55	1	under	0		0	0	0	
POOL CAR CHARGES - FUEL	21	0		0		0	0	0	
POOL CAR CHARGES - ADDITIONAL COSTS	7	0		0		5	5	0	
OTHER TRANSPORT COSTS	49	3	under	(7)	over	15	19	(4)	over
TRANSPORT INSURANCE	93	0		0		0	0	0	
LICENCES	412	13	under	7	under	118	110	8	under
FLEET SERVICES - REPAIRS	1,126	(81)	over	(147)	over	271	531	(260)	over
PLANT SERVICES	19	(1)	over	0		5	4	1	under
FLEET SERVICE CHARGES - SCHEDULED MAINTENANCE	0	2	under	0		0	0	0	
FLEET SERVICE CHARGES - VEHICLE MAINTENANCE	4,095	(15)	over	(31)	over	1,163	1,183	(20)	over
FLEET SERVICE CHARGES - UNSCHEDULED LABOUR	0	0		(1)	over	0	1	(1)	over
FLEET SERVICE CHARGES - PLANT MAINTENANCE	256	1	under	0		51	47	4	under
FLEET SERVICE CHARGES - ASSET MODIFICATION	70	2	under	4	under	5	3	2	under
FLEET SERVICE CHARGES - LEASING	5,018	(34)	over	6	under	2,079	2,069	10	under
FLEET SERVICE CHARGES - HIRED VEHICLES	1,094	(1)	over	(5)	over	241	258	(17)	over
FLEET SERVICE CHARGES - CONTRACT HIRE	2	0		0		0	0	0	
FLEET SERVICE CHARGES - ROAD FUND LICENCE	225	2	under	6	under	62	63	(1)	over
FLEET SERVICE CHARGES - FUEL	2,452	(10)	over	(26)	over	558	593	(35)	over
FLEET SERVICE CHARGES - DRIVERS	101	0		0		0	0	0	
HIRE OF EXTERNAL VEHICLES	76	3	under	6	under	1	1	0	
HIRE OF EXTERNAL PLANT	287	0		(5)	over	58	60	(2)	over
HIRE OF SKIPS	17	(1)	over	(1)	over	4	6	(2)	over
<b>TRANSPORT AND PLANT</b>	<b>20,655</b>	<b>(146)</b>	<b>over</b>	<b>(232)</b>	<b>over</b>	<b>5,805</b>	<b>6,177</b>	<b>(372)</b>	<b>over</b>



South Lanarkshire Council

Community and Enterprise Resources - Total

Expenditure / Income Variance Trends 2021/22

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ADMINISTRATION									
PRINTING AND STATIONERY	150	3	under	(1)	over	22	19	3	under
TELEPHONES	106	(3)	over	1	under	32	29	3	under
MOBILE PHONES	63	0		0		11	13	(2)	over
ADVERTISING - OF COUNCIL SERVICE AVAILABILITY	8	0		0		0	0	0	
ADVERTISING - OTHER	77	0		0		18	18	0	
POSTAGES/COURIERS	37	1	under	0		5	6	(1)	over
MEMBERSHIP FEES/SUBSCRIPTIONS	27	(2)	over	(6)	over	9	14	(5)	over
INSURANCE	260	0		0		0	0	0	
MEDICAL COSTS	69	0		0		22	26	(4)	over
LEGAL EXPENSES	42	(1)	over	0		7	6	1	under
HOSPITALITY / CIVIC RECOGNITION	2	0		0		0	0	0	
INTERNET AGENCY FEES	15	0		(1)	over	6	6	0	
SECURITY UPLIFT FEES	26	0		0		1	1	0	
OTHER ADMIN COSTS	4	0		0		0	0	0	
TRAINING	2	(1)	over	(1)	over	1	2	(1)	over
<b>ADMINISTRATION</b>	<b>888</b>	<b>(3)</b>	<b>over</b>	<b>(8)</b>	<b>over</b>	<b>134</b>	<b>140</b>	<b>(6)</b>	<b>over</b>
PAYMENT TO OTHER BODIES									
SPT: ANNUAL BUS SUBSIDY	1,788	0		0		798	798	0	
SPT: BUS OTHER	258	0		0		258	258	0	
SPT: FERRIES	29	0		0		29	29	0	
SPT: UNDERGROUND	1,318	0		0		659	659	0	
SPT: OTHER	1,727	0		0		864	864	0	
SPT: MAINTENANCE OF BUS SHELTERS AND STOPS	131	0		0		131	131	0	
OTHER LOCAL AUTHORITIES	184	0		2	under	28	25	3	under
GRANTS TO VOLUNTARY ORGANISATIONS	22	0		0		20	0	20	under
PAYMENTS TO VOLUNTARY ORGANISATIONS	39	0		0		0	0	0	
PAYMENTS TO OTHER BODIES	23,488	0		(1)	over	15,809	15,809	0	
EXTERNAL AUDIT FEES	4	0		0		0	0	0	
<b>PAYMENT TO OTHER BODIES</b>	<b>28,988</b>	<b>0</b>		<b>1</b>	<b>under</b>	<b>18,596</b>	<b>18,573</b>	<b>23</b>	<b>under</b>
PAYMENT TO CONTRACTORS									
PAYMENT TO TRADING SERVICES CONTRACTOR	1,452	0		0		0	0	0	
PAYMENT TO LOCAL AUTHORITY CONTRACTOR	302	0		0		97	97	0	
PAYMENT TO PRIVATE CONTRACTOR	37,343	(96)	over	(275)	over	9,504	9,932	(428)	over
PAYMENT TO EXTERNAL CONSULTANTS / PROFESSIONAL SERVICES	4	0		0		0	0	0	
<b>PAYMENT TO CONTRACTORS</b>	<b>39,101</b>	<b>(96)</b>	<b>over</b>	<b>(275)</b>	<b>over</b>	<b>9,601</b>	<b>10,029</b>	<b>(428)</b>	<b>over</b>

South Lanarkshire Council

Community and Enterprise Resources - Total

Expenditure / Income Variance Trends 2021/22

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TRANSFER PAYMENTS									
CONCESSIONARY FARES	604	0		0		151	151	0	
<b>TRANSFER PAYMENTS</b>	<b>604</b>	<b>0</b>		<b>0</b>		<b>151</b>	<b>151</b>	<b>0</b>	
FINANCING CHARGES									
LEASING CHARGES - OPERATIONAL	1	0		0		0	0	0	
I.T. EQUIPMENT LEASING-CONTRACT	183	0		9	under	6	8	(2)	over
<b>FINANCING CHARGES</b>	<b>184</b>	<b>0</b>		<b>9</b>	<b>under</b>	<b>6</b>	<b>8</b>	<b>(2)</b>	<b>over</b>
<b>TOTAL EXPENDITURE</b>	<b>197,232</b>	<b>(214)</b>	<b>over</b>	<b>(408)</b>	<b>over</b>	<b>61,397</b>	<b>62,131</b>	<b>(734)</b>	<b>over</b>
INCOME									
MILK SUBSIDIES FROM THE E.U.	(55)	0		0		0	0	0	
CONTRIBUTIONS FROM OTHER BODIES	(17,833)	1	over rec	0		(16,261)	(16,262)	1	over rec
SALES - GENERAL	(4,785)	(145)	under rec	(266)	under rec	(1,039)	(743)	(296)	under rec
SALES - DEPARTMENTS OF THE AUTHORITY	(118)	0		0		(74)	(74)	0	
FEES AND CHARGES - GENERAL	(8,481)	(198)	under rec	(249)	under rec	(2,419)	(2,123)	(296)	under rec
FEES AND CHARGES - DEPARTMENTS OF THE AUTHORITY	(6,698)	27	over rec	62	over rec	(2,266)	(2,304)	38	over rec
RENTAL INCOME	(599)	0		0		(66)	(66)	0	
FLEET SERVICES	(12,398)	(21)	under rec	(32)	under rec	(2,935)	(2,903)	(32)	under rec
OTHER INCOME	(1,690)	(1)	under rec	2	over rec	(420)	(424)	4	over rec
RECOVERY FROM CAPITAL	(1,333)	(18)	under rec	(17)	under rec	(366)	(288)	(78)	under rec
RECHARGES - DEPARTMENTS OF THE AUTHORITY	(27,532)	(44)	under rec	(104)	under rec	(10,729)	(10,657)	(72)	under rec
<b>TOTAL INCOME</b>	<b>(81,522)</b>	<b>(399)</b>	<b>under rec</b>	<b>(604)</b>	<b>under rec</b>	<b>(36,575)</b>	<b>(35,844)</b>	<b>(731)</b>	<b>under rec</b>
<b>NET EXPENDITURE</b>	<b>115,710</b>	<b>(613)</b>	<b>over</b>	<b>(1,012)</b>	<b>over</b>	<b>24,822</b>	<b>26,287</b>	<b>(1,465)</b>	<b>over</b>