

South Lanarkshire Council

Revenue Budget Monitoring Statement

Period Ended 06 October 2023 (No 7)

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 06/10/23	Actual to Period 7 06/10/23	Variance 06/10/23
£m	£m	£m	£m	£m	£m
77.608	77.608	0.000	36.452	36.209	0.243 under
23.227	23.227	0.000	16.809	16.809	0.000
4.966	4.966	0.000	2.489	2.262	0.227 under
4.732	4.732	0.000	(0.085)	(0.206)	0.121 under
18.903	18.903	0.000	8.053	8.644	(0.591) over
129.436	129.436	0.000	63.718	63.718	(0.000)

Community and Enterprise Resources Variance Analysis 2023/24 (Period 7)

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Employee Costs	1,706k under	APT&C Basic/Superannuation/NI - 2,098k under	Facilities, Waste and Grounds Services - 997k under	The variances are mainly due to vacant posts, with recruitment currently being progressed.
			Planning and Regulatory Services - 253k under	
			Enterprise and Sustainable Development – 119k under	
			Roads, Transportation and Fleet Services - 729k under	
		Overtime - (338k) over	Facilities, Waste and Grounds Services - (315k) 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.)		Additional Pension Costs - (42k) over	Roads, Transportation and Fleet Services - (11k) over Planning and Regulatory Services - (12k) over Facilities, Waste and Grounds Services - (31k) over Roads, Transportation and Fleet Services - (11k) over	This variance relates to overtime within Fleet Services due to staff vacancies. This variance is due to overtime worked and is offset by vacancies in basic pay (above). The overspends relate to the ongoing cost of early retireals.
Property Costs	(61k) over	<u>Repairs & Maintenance - Internal Contractors - (15k)</u> Cleaning & Janitorial Supplies - (22k) over	<u>Roads, Transportation and Fleet Services - (12k) over</u> Facilities, Waste and Grounds Services - (22k) over	<u>The overspend mainly relates to the upkeep of the road's construction depots.</u> The overspend relates to an increase in costs for cleaning materials.
Supplies and Services	(237k) over	IT Equipment Maintenance - (35k) over	Roads, Transportation and Fleet Services - (20k) over Facilities, Waste and Grounds Services - (15k) over	The overspend is within Fleet services and relates to costs for the Fleet plan system. The overspend is within Facilities and relates to the annual charge for the cashless system which is not budgeted.

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Supplies & Services (cont.)		Materials - (4k) over	Roads, Transportation and Fleet Services - (20k) over	The overspend relates to an increased level of materials required for Roads and Lighting maintenance, as well as price increases.
		Food Stuffs General - (173k) over	Facilities, Waste and Grounds Services - (163k) over	The overspend mainly relates to the price increase in the cost of food.
		<u>Protective Clothing and Uniforms - (19k)</u>	<u>Facilities, Waste and Grounds Services - (15k) over</u>	<u>The overspend is mainly due to the requirement for new improved waterproof PPE for operatives within Waste.</u>
Transport and Plant	(776k) over	Fleet Services - Vehicle Hires - (83k) over	Roads, Transportation and Fleet - (83k) over	The overspend is mainly due to the timing of the achievement of efficiencies within Fleet.
		Fleet Services - Repairs - (648k) over	Roads, Transportation and Fleet - (648k) over	The overspend is mainly due to the timing of the achievement of efficiencies within Fleet.
Administration	(52k) over	Medical Costs - (33k) over	Facilities, Waste and Grounds Services - (26k) over	The overspend reflects a higher than anticipated level of medical referrals to date.
			Roads, Transportation and Fleet - (8k) over	The overspend reflects a higher than anticipated level of medical referrals to date.

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Payment to Contractors	(178k) over	Payment to Private Contractor - (167k) over	Planning and Regulatory Services - (168k) over	The overspend relates to an increase in demand for Clinical Waste services, offset by an over recovery of income.
Income	(399k) under recovered	<p>Sales General - (76k) under recovered</p> <p>Fees and Charges - General - (215k) under recovered</p> <p>Fees and Charges - Department of the Authority - 209k over recovered</p> <p>Recharges - Departments of the Authority - (331k) under recovered</p>	<p>Facilities, Waste and Grounds Services - (76k) under recovered</p> <p><u>Facilities, Waste and Grounds Services - (23k) under recovered</u></p> <p>Roads, Transportation and Fleet - (200k) under recovered</p> <p>Planning and Regulatory Services - 206k over recovered</p> <p>Roads, Transportation and Fleet - (277k) under recovered.</p>	<p>The under recovery is due to a decrease in School Meals income within Facilities Management due to demand.</p> <p><u>The under recovery is mainly due to the decrease in the uptake of the Care of Gardens service within Grounds.</u></p> <p>The under recovery is within Parking where the demand is less than anticipated.</p> <p>The over recovery relates to income received for clinical waste which offsets the over spend within Payment to Contractors.</p> <p>The current level of income from capital works is lower than anticipated within Roads Construction.</p>

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Income (cont.)			Facilities, Waste and Grounds Services - (54k) under recovered	The under recovery is within Facilities and relates mainly to a reduced demand in cleaning services.

* 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 4 VARIANCE AMOUNT	Over/ Under	PERIOD 5 VARIANCE AMOUNT	Over/ Under	PERIOD 6 VARIANCE AMOUNT	Over/ Under	PERIOD 7 ESTIMATE TO DATE	PERIOD 7 ACTUAL TO DATE	PERIOD 7 VARIANCE AMOUNT	Over/ Under
EMPLOYEE COSTS											
APT & C BASIC	74,169	898	under	1,209	under	1,503	under	36,093	34,150	1,943	under
APT & C OVERTIME	1,569	(172)	over	(259)	over	(282)	over	516	854	(338)	over
APT & C SUPERANNUATION	12,433	(80)	over	(83)	over	(95)	over	6,081	6,139	(58)	over
APT & C NIC	6,121	79	under	120	under	146	under	3,010	2,797	213	under
TRAVEL AND SUBSISTENCE	75	2	under	1	under	2	under	32	30	2	under
OTHER EMPLOYEE COSTS	137	(11)	over	1	under	(1)	over	121	128	(7)	over
PENSION INCREASES	1,107	11	under	(7)	over	(12)	over	569	576	(7)	over
ADDITIONAL PENSION COSTS	0	(33)	over	(36)	over	(42)	over	0	42	(42)	over
EMPLOYEE COSTS	95,611	694	under	946	under	1,219	under	46,422	44,716	1,706	under
PROPERTY COSTS											
RATES	1,006	0		0		0		905	898	7	under
SCOTTISH WATER - UNMETERED CHARGES	25	0		0		0		4	4	0	
SCOTTISH WATER - METERED CHARGES	102	0		(3)	over	(2)	over	45	48	(3)	over
RENT	562	0		0		0		284	281	3	under
SERVICE CHARGE	42	0		(1)	over	(1)	over	30	30	0	
FACTORING CHARGES	15	0		0		0		15	19	(4)	over
PROPERTY INSURANCE	284	0		0		0		1	0	1	under
SECURITY COSTS	42	0		0		2	under	24	22	2	under
GROUND MAINTENANCE	8	0		0		0		0	0	0	
REPAIRS & MAINTENANCE - INTERNAL CONTRACTORS	648	(2)	over	(2)	over	(6)	over	1	16	(15)	over
LIFE CYCLE MAINTENANCE	0	(4)	over	(4)	over	(4)	over	0	4	(4)	over
REPAIRS & MAINTENANCE - EXTERNAL CONTRACTORS	31	(3)	over	(9)	over	(7)	over	5	15	(10)	over
FIXED ELECTRICAL	0	0		0		0		0	2	(2)	over
ELECTRICITY - CONTRACT	954	1	under	(2)	over	(1)	over	377	380	(3)	over
GAS	206	3	under	1	under	3	under	51	49	2	under
HEATING OIL	14	0		0		0		2	2	0	
CLEANING CONTRACT	24	0		0		0		15	15	0	
CLEANING AND JANITORIAL SUPPLIES AND EQUIPMENT	432	(4)	over	(3)	over	(22)	over	232	254	(22)	over
HEALTH & HYGIENE MATERIALS	25	0		0		2	under	21	28	(7)	over
REFUSE UPLIFT	404	0		(1)	over	(2)	over	129	131	(2)	over
OTHER PROPERTY COSTS	22	(6)	over	(1)	over	(4)	over	16	20	(4)	over
PROPERTY COSTS	4,846	(15)	over	(25)	over	(42)	over	2,157	2,218	(61)	over

South Lanarkshire Council

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SUPPLIES AND SERVICES											
COMPUTER EQUIPMENT PURCHASE	582	14	under	5	under	4	under	385	381	4	under
COMPUTER EQUIPMENT MAINTENANCE	45	0		0		(1)	over	12	9	3	under
I.T. EQUIPMENT MAINT-CONTRACT	304	(7)	over	(6)	over	(18)	over	91	126	(35)	over
I.T. ELECTRONIC MESSAGING	75	1	under	2	under	2	under	2	0	2	under
EQUIPMENT, APPARATUS AND TOOLS	941	1	under	(7)	over	(7)	over	367	373	(6)	over
SMALL TOOLS	107	1	under	0		0		1	1	0	
ADAPTATIONS FOR CLIENTS	0	(2)	over	(2)	over	(2)	over	0	2	(2)	over
FURNISHINGS (INCL. CROCKERY & LINEN)	111	0		0		0		55	58	(3)	over
MATERIALS	7,807	(10)	over	(18)	over	(12)	over	3,713	3,717	(4)	over
MATERIALS, APPARATUS AND EQUIPMENT	9	(1)	over	(3)	over	(5)	over	0	5	(5)	over
PUBLICATIONS, JOURNALS, NEWSPAPERS ETC.	2	0		0		0		0	0	0	
FOODSTUFFS - GENERAL	5,005	(55)	over	(44)	over	(46)	over	2,385	2,558	(173)	over
PROTECTIVE CLOTHING & UNIFORMS	187	(3)	over	(7)	over	(8)	over	99	118	(19)	over
LAUNDRY COSTS	10	1	under	1	under	1	under	5	5	0	
OTHER SUPPLIES AND SERVICES	1,167	2	under	2	under	(1)	over	126	122	4	under
MAJOR SUPPLY OF ELECTRICAL POWER	1,588	0		0		0		494	494	0	
OUTSOURCED MAIL	0	(2)	over	(3)	over	(3)	over	0	2	(2)	over
DELIVERY CHARGE	1	0		0		(1)	over	0	1	(1)	over
I- PROCUREMENT ERRORS	0	0		(2)	over	(1)	over	0	0	0	
SUPPLIES AND SERVICES	17,941	(60)	over	(82)	over	(98)	over	7,735	7,972	(237)	over
TRANSPORT AND PLANT											
PURCHASE OF PLANT	229	(7)	over	(7)	over	(7)	over	47	47	0	
FLEET SERVICES - DRIVERS	58	0		0		(7)	over	58	65	(7)	over
FLEET SERVICES - FUEL	3,126	(1)	over	(2)	over	(3)	over	1,947	1,956	(9)	over
FLEET SERVICES - VEHICLE HIRE	1,076	(47)	over	(59)	over	(71)	over	701	784	(83)	over
POOL CAR CHARGES - RENTAL	56	0		0		(2)	over	24	31	(7)	over
POOL CAR CHARGES - FUEL	22	2	under	2	under	2	under	3	0	3	under
POOL CAR CHARGES - ADDITIONAL COSTS	7	0		0		(2)	over	1	4	(3)	over
OTHER TRANSPORT COSTS	78	(2)	over	(1)	over	0		27	26	1	under
TRANSPORT INSURANCE	93	0		0		0		27	27	0	
LICENCES	491	(4)	over	(5)	over	(2)	over	289	293	(4)	over
FLEET SERVICES - REPAIRS	1,474	(270)	over	(411)	over	(517)	over	776	1,424	(648)	over
PLANT SERVICES	19	0		0		0		1	1	0	
FLEET SERVICE CHARGES - VEHICLE MAINTENANCE	4,330	(14)	over	(17)	over	(19)	over	1,780	1,801	(21)	over
FLEET SERVICE CHARGES - PLANT MAINTENANCE	278	0		1	under	(3)	over	102	102	0	
FLEET SERVICE CHARGES - ASSET MODIFICATION	71	1	under	0		5	under	14	13	1	under
FLEET SERVICE CHARGES - LEASING	5,398	(2)	over	(4)	over	(4)	over	3,225	3,227	(2)	over
FLEET SERVICE CHARGES - HIRED VEHICLES	1,500	2	under	2	under	2	under	575	576	(1)	over
FLEET SERVICE CHARGES - CONTRACT HIRE	12	1	under	2	under	3	under	5	15	(10)	over
FLEET SERVICE CHARGES - ROAD FUND LICENCE	218	(1)	over	(2)	over	(1)	over	66	64	2	under
FLEET SERVICE CHARGES - FUEL	3,183	4	under	7	under	6	under	1,146	1,133	13	under
FLEET SERVICE CHARGES - DRIVERS	102	0		0		(6)	over	102	108	(6)	over
HIRE OF EXTERNAL VEHICLES	76	9	under	12	under	15	under	17	0	17	under
HIRE OF EXTERNAL PLANT	287	0		(2)	over	(2)	over	164	174	(10)	over
HIRE OF SKIPS	17	0		0		0		11	11	0	
STORAGE	0	0		(1)	over	(1)	over	0	2	(2)	over
TRANSPORT AND PLANT	22,201	(329)	over	(485)	over	(614)	over	11,108	11,884	(776)	over

South Lanarkshire Council

Community and Enterprise Resources - Total

Expenditure / Income Variance Trends 2023-24

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ADMINISTRATION											
PRINTING AND STATIONERY	131	(1)	over	(2)	over	(6)	over	58	68	(10)	over
TELEPHONES	105	0		0		2	under	12	10	2	under
MOBILE PHONES	64	1	under	3	under	1	under	2	0	2	under
ADVERTISING - OF COUNCIL SERVICE AVAILABILITY	8	0		0		0		0	0	0	
ADVERTISING - OTHER	74	0		(2)	over	1	under	40	40	0	
POSTAGES/COURIERS	32	0		1	under	1	under	19	18	1	under
MEMBERSHIP FEES/SUBSCRIPTIONS	55	(3)	over	(3)	over	(4)	over	19	22	(3)	over
INSURANCE	260	0		0		0		49	49	0	
MEDICAL COSTS	5	(12)	over	(18)	over	(23)	over	3	36	(33)	over
LEGAL EXPENSES	2	(2)	over	(2)	over	(2)	over	1	3	(2)	over
HOSPITALITY / CIVIC RECOGNITION	2	(1)	over	(1)	over	(3)	over	0	3	(3)	over
INTERNET AGENCY FEES	23	0		0		0		13	13	0	
SECURITY UPLIFT FEES	26	0		0		0		17	17	0	
OTHER ADMIN COSTS	4	(1)	over	(1)	over	(2)	over	0	2	(2)	over
CONFERENCES - MEMBERS (incl associated	0	(3)	over	(3)	over	(3)	over	0	3	(3)	over
TRAINING	2	(1)	over	0		(1)	over	0	1	(1)	over
ADMINISTRATION	793	(23)	over	(28)	over	(39)	over	233	285	(52)	over
PAYMENT TO OTHER BODIES											
SPTE: ANNUAL BUS SUBSIDY	1,892	0		0		0		1,892	1,892	0	
SPTE: BUS OTHER	258	0		0		0		258	258	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		41	41	0	
OTHER LOCAL AUTHORITIES	105	(3)	over	(3)	over	(3)	over	11	14	(3)	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	6,373	3	under	2	under	2	under	705	703	2	under
EXTERNAL AUDIT FEES	3	0		0		0		2	2	0	
PAYMENT TO OTHER BODIES	11,897	0		(1)	over	(1)	over	4,447	4,448	(1)	over
PAYMENT TO CONTRACTORS											
PAYMENT TO TRADING SERVICES CONTRACTOR	1,279	0		0		0		0	0	0	
PAYMENT TO LOCAL AUTHORITY CONTRACTOR	302	0		57	under	15	under	179	180	(1)	over
PAYMENT TO PRIVATE CONTRACTOR	44,844	(1)	over	(57)	over	(111)	over	27,117	27,284	(167)	over
PAYMENT TO INTERNAL CONSULTANTS	6	0		0		(10)	over	0	6	(6)	over
PAYMENT TO EXTERNAL CONSULTANTS / PROFESSIONAL SERVICES	0	0		0		0		0	4	(4)	over
PAYMENT TO CONTRACTORS	46,431	(1)	over	0		(106)	over	27,296	27,474	(178)	over
TRANSFER PAYMENTS											
CONCESSIONARY FARES	617	0		0		0		308	308	0	
TRANSFER PAYMENTS	617	0		0		0		308	308	0	

South Lanarkshire Council

Community and Enterprise Resources - Total

Expenditure / Income Variance Trends 2023-24

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FINANCING CHARGES											
LEASING CHARGES - FINANCE	0	(1)	over	(1)	over	(1)	over	0	1	(1)	over
I.T. EQUIPMENT LEASING-CONTRACT	184	(1)	over	(2)	over	(1)	over	14	15	(1)	over
FINANCING CHARGES	184	(2)	over	(3)	over	(2)	over	14	16	(2)	over
TOTAL EXPENDITURE	200,521	264	under	322	under	317	under	99,720	99,321	399	under
INCOME											
MILK SUBSIDIES FROM THE E.U.	(37)	0		0		0		(9)	(14)	5	over rec
CONTRIBUTIONS FROM OTHER BODIES	(6,810)	0		13	over rec	0		(2,550)	(2,556)	6	over rec
SALES - GENERAL	(3,990)	(72)	under rec	(57)	under rec	(64)	under rec	(1,580)	(1,504)	(76)	under rec
SALES - DEPARTMENTS OF THE AUTHORITY	(120)	0		0		0		(110)	(110)	0	
FEES AND CHARGES - GENERAL	(9,250)	(105)	under rec	(151)	under rec	(179)	under rec	(4,377)	(4,162)	(215)	under rec
FEES AND CHARGES - DEPARTMENTS OF THE AUTHORITY	(8,599)	4	over rec	5	over rec	91	over rec	(6,985)	(7,194)	209	over rec
ELECTIONS - ACCOMMODATION USE	0	0		0		0		0	(1)	1	over rec
RENTAL INCOME	(395)	0		2	over rec	3	over rec	(354)	(357)	3	over rec
FLEET SERVICES	(11,737)	(14)	under rec	(14)	under rec	(16)	under rec	(5,327)	(5,315)	(12)	under rec
OTHER INCOME	(2,203)	4	over rec	6	over rec	(4)	under rec	(1,192)	(1,203)	11	over rec
RECOVERY FROM CAPITAL	(1,333)	0		0		0		(553)	(553)	0	
RECHARGES - DEPARTMENTS OF THE AUTHORITY	(26,611)	(81)	under rec	(126)	under rec	(148)	under rec	(12,965)	(12,634)	(331)	under rec
TOTAL INCOME	(71,085)	(264)	under rec	(322)	under rec	(317)	under rec	(36,002)	(35,603)	(399)	under rec
NET EXPENDITURE	129,436	0		0		0		63,718	63,718	0	