

Appendix A

South Lanarkshire Council

Revenue Budget Monitoring Statement

Period Ended 10 September 2021 (No 6)

Community and Enterprise Resources

Service Departments :-

	Annual Budget	Forecast for Year	Annual Forecast Variance	Budget Proportion to 10/09/21	Actual to Period 6 to 10/09/21	Variance to 10/09/21
	£m	£m	£m	£m	£m	£m
Facilities, Waste and Grounds	69.191	69.191	0.000	24.454	24.623	(0.169) over
Fleet, Environmental and Projects	(0.678)	(0.678)	0.000	(3.247)	(3.011)	(0.236) over
Leisure and Culture	19.470	19.470	0.000	9.681	9.661	0.020 under
Planning and Economic Development	7.781	7.781	0.000	0.467	0.358	0.109 under
Roads	20.188	20.188	0.000	7.387	8.128	(0.741) over
COVID19	0.000	0.000	0.000	0.000	1.248	(1.248) over
Total Community and Enterprise Resources	115.952	115.952	0.000	38.742	41.007	(2.265) over

Community and Enterprise Resources Variance Analysis 2021/22 (Period 6)

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Employee Costs	435k under	APT&C Basic/Superannuation/NI - 806k under	Facilities, Streets, Waste and Grounds - 561k under Fleet, Environmental and Projects - 184k under Planning and Economic Development - 62k under Roads - 255k under COVID -19 - (256k) 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 - (336k) over	Facilities, Streets, Waste and Grounds - (209k) over Roads - (100k) over COVID-19 - (34k) 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)		Additional Pension Costs - (42k) over	Facilities, Streets, Waste and Grounds - (30k) over	The overspend relates to the ongoing cost of early retirals.
Property Costs	(153k) over	Cleaning Contract - (26k) over	COVID-19 - (26k) over	The overspend relates to the requirement for additional cleaning within the Roads Depots and the Crematorium.
		Cleaning and Janitorial Supplies and Equipment - (59k) over	COVID-19 - (43k) over	The overspend relates to additional cleaning supplies required due to COVID19. The balance is made up of a number of small variances across services.
Supplies and Services	(217k) over	<u>Computer Equipment Purchase - (42k) over</u>	<u>Fleet, Environmental and Projects - (43k) over</u>	The overspend is mainly due to Environmental Services systems support and maintenance costs.
		Equipment, Apparatus and Tools - (80k) over	Facilities, Streets, Waste and Grounds - (74k) over	The overspend is mainly within Facilities for the purchase of catering equipment for schools to replace old or defective equipment.

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Supplies and Services (cont)		<u>Materials - (104k) over</u>	<u>Facilities, Streets, Waste and Grounds - (95k) over</u>	The overspend reflects an increased level of bin purchases due to the high demand for replacement bins and bins required for new housing developments. These costs are partially offset by an over recovery of income from the sale of bins.
		Foodstuff General - 104k under	Facilities, Streets, Waste and Grounds - 109k under	The underspend is due to a reduction in food purchases within the Catering service due to a reduction in school meal uptake.
		Major Supply of Electrical Power - (78k) over	Roads - (78k) over	The overspend is due to the charges for street lighting electrical power as a result of price increases.
Transport and Plant	(655k) over	Fleet Services - Vehicle Hires - (76k) over	Fleet, Environmental and Projects - (73k) over	The overspend is mainly due to the timing of the achievement of efficiencies within Fleet.
		Fleet Service - Repairs - (307k) over	Fleet, Environmental and Projects - (307k) over	The overspend is mainly due to the timing of the achievement of efficiencies within Fleet.

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Transport and Plant (cont)		Fleet Service Charges - Vehicle Maintenance - (24k) over	COVID-19 - (20k) over	The overspend is due to the requirement for maintenance on Fleet vehicles being used by services as a result of COVID-19.
		Fleet Services - Leasing - (59k) over	COVID-19 - (60k) over	The overspend is due to leased vehicles being retained on extensions to aid in the carrying out of service delivery as a result of COVID-19.
		Fleet Services - Hires - (82k) over	COVID-19 - (76k) over	The overspend is due to additional vehicle hires to aid in the carrying out of service delivery as a result of COVID-19.
		Fleet Services - Fuel - (49k) over	COVID-19 - (59k) over	The overspend relates to fuel usage by hired and leased vehicles used for service delivery as result of COVID-19.
Payments to Other Bodies	21k under	Payments to Other Bodies - 17k under	Leisure - 20k under	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	(663k) over	Payment to Private Contractors - (663k) over	COVID-19 - (610k) over <u>Roads - (55k) over</u>	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. The overspend is mainly due to an increased level of subcontractors being used due to staff turnover during the year and also specialist works required.
Income	(1,008k) under recovered	Sales General - (357k) under recovered Fees and Charges General - (538k) under recovered	Facilities, Streets, Waste and Grounds - (357k) under recovered Facilities, Streets, Waste and Grounds - (63k) under recovered Planning and Economic Development - 51k over recovered	The under recovery reflects a reduction in cash income from the sale of school meals within the Catering Service, partially offset by an over recovery from the sale of bins. 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. The over recovery is mainly due to the current level of Planning applications being greater than anticipated.

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Income (cont)		Fees and Charges General (cont)	Roads - (551k) under recovered	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.
		Fees and Charges - Departments of the Authority - 60k over recovered	Facilities, Streets, Waste and Grounds - 34k over recovered	The over recovery is mainly due to an increase in demand for additional service requests from Housing and Technical Resources for Waste Services.
			Planning and Economic Development - 21k over recovered	The over recovery is mainly due to the current level of Planning applications and building warrants from other Resources being greater than anticipated.
		Fleet Services - (34k) under recovered	Fleet, Environmental and Projects - (34k) under recovered	The under recovery is mainly due to lower than anticipated income from taxi inspections within Fleet due to COVID-19.
		Recovery from Capital - (109k) under recovered	Roads - (109k) under recovered	The under recovery is due to a reduction in the current level of works that have been undertaken.

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Income (cont)		Recharges - Departments of the Authority - (75k) under recovered	Roads - (58k) under recovered	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 3 VARIANCE AMOUNT	Over/ Under	PERIOD 4 VARIANCE AMOUNT	Over/ Under	PERIOD 5 VARIANCE AMOUNT	Over/ Under	PERIOD 6 ESTIMATE TO DATE	PERIOD 6 ACTUAL TO DATE	PERIOD 6 VARIANCE AMOUNT	Over/ Under
EMPLOYEE COSTS											
APT & C BASIC	67,605	294	under	448	under	567	under	27,793	27,051	742	under
APT & C OVERTIME	1,464	(129)	over	(199)	over	(253)	over	586	922	(336)	over
APT & C SUPERANNUATION	11,256	(67)	over	(87)	over	(103)	over	4,692	4,769	(77)	over
APT & C NIC	5,514	49	under	71	under	101	under	2,301	2,160	141	under
TRAVEL AND SUBSISTENCE	75	(10)	over	(12)	over	(10)	over	32	41	(9)	over
OTHER EMPLOYEE COSTS	201	4	under	4	under	6	under	191	184	7	under
PENSION INCREASES	1,107	3	under	3	under	11	under	461	452	9	under
ADDITIONAL PENSION COSTS	0	(20)	over	(37)	over	(38)	over	0	42	(42)	over
EMPLOYEE COSTS	87,222	124	under	191	under	281	under	36,056	35,621	435	under
PROPERTY COSTS											
RATES	926	0		0		0		0	0	0	
SCOTTISH WATER - UNMETERED CHARGES	29	(1)	over	0		0		11	11	0	
SCOTTISH WATER - METERED CHARGES	101	(6)	over	(16)	over	(19)	over	53	73	(20)	over
RENT	819	2	under	3	under	3	under	198	194	4	under
SERVICE CHARGE	42	0		0		3	under	17	17	0	
FACTORING CHARGES	16	0		0		0		9	9	0	
PROPERTY INSURANCE	288	0		0		0		0	0	0	
SECURITY COSTS	46	0		2	under	2	under	14	12	2	under
GROUND MAINTENANCE	8	0		0		0		0	0	0	
REPAIRS & MAINTENANCE - INTERNAL CONTRACTORS	11	(1)	over	(4)	over	(3)	over	1	8	(7)	over
REPAIRS & MAINTENANCE - INTERNAL CONTRACTORS DIRECT CHARGE	1	0		0		0		0	0	0	
LIFE CYCLE MAINTENANCE	1	0		0		0		0	0	0	
REPAIRS & MAINTENANCE - EXTERNAL CONTRACTORS	357	(9)	over	(7)	over	(16)	over	327	346	(19)	over
GAS HEATING LEASE COSTS	0	0		0		0		0	1	(1)	over
ELECTRICITY - CONTRACT	307	3	under	(1)	over	2	under	132	145	(13)	over
GAS	116	2	under	0		(1)	over	32	32	0	
HEATING OIL	14	0		(1)	over	(1)	over	1	3	(2)	over
CLEANING CONTRACT	11	(12)	over	(26)	over	(26)	over	6	32	(26)	over
CLEANING AND JANITORIAL SUPPLIES AND EQUIPMENT	269	(6)	over	(8)	over	(47)	over	123	182	(59)	over
HEALTH & HYGIENE MATERIALS	37	(3)	over	(2)	over	(3)	over	31	38	(7)	over
WINDOW CLEANING	1	0		0		0		0	0	0	
REFUSE UPLIFT	407	(3)	over	(5)	over	(4)	over	123	129	(6)	over
OTHER PROPERTY COSTS	20	(2)	over	(3)	over	(3)	over	15	14	1	under
PROPERTY COSTS	3,827	(36)	over	(68)	over	(113)	over	1,093	1,246	(153)	over

South Lanarkshire Council

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SUPPLIES AND SERVICES											
COMPUTER EQUIPMENT PURCHASE	440	(8)	over	(9)	over	(10)	over	242	284	(42)	over
COMPUTER EQUIPMENT MAINTENANCE	75	(2)	over	(2)	over	(3)	over	46	31	15	under
I.T. EQUIPMENT MAINT-CONTRACT	296	1	under	1	under	4	under	103	111	(8)	over
I.T. ELECTRONIC MESSAGING	79	(3)	over	(5)	over	(8)	over	36	40	(4)	over
EQUIPMENT, APPARATUS AND TOOLS	747	(37)	over	(46)	over	(61)	over	146	226	(80)	over
SMALL TOOLS	181	3	under	3	under	4	under	17	13	4	under
FURNITURE - OFFICE	0	(2)	over	(2)	over	(3)	over	0	3	(3)	over
FURNISHINGS (INCL. CROCKERY & LINEN)	220	0		(1)	over	0		149	149	0	
MATERIALS	7,458	0		(1)	over	(2)	over	3,558	3,662	(104)	over
MATERIALS, APPARATUS AND EQUIPMENT	9	(2)	over	(2)	over	(2)	over	4	2	2	under
PUBLICATIONS, JOURNALS, NEWSPAPERS ETC.	2	0		0		0		0	0	0	
FOODSTUFFS - GENERAL	4,467	70	under	59	under	58	under	1,542	1,438	104	under
PROTECTIVE CLOTHING & UNIFORMS	186	(10)	over	(14)	over	(14)	over	64	84	(20)	over
LAUNDRY COSTS	10	(1)	over	(1)	over	(2)	over	5	5	0	
OTHER SUPPLIES AND SERVICES	1,444	1	under	2	under	(5)	over	136	139	(3)	over
MAJOR SUPPLY OF ELECTRICAL POWER	1,281	(1)	over	(54)	over	(70)	over	0	78	(78)	over
DELIVERY CHARGE	1	0		0		0		0	0	0	
SUPPLIES AND SERVICES	16,896	9	under	(72)	over	(114)	over	6,048	6,265	(217)	over
TRANSPORT AND PLANT											
PURCHASE OF PLANT	63	0		(2)	over	(2)	over	18	20	(2)	over
FLEET SERVICES - DRIVERS	58	0		0		0		58	58	0	
FLEET SERVICES - FUEL	3,109	(2)	over	(6)	over	(4)	over	1,359	1,365	(6)	over
FLEET SERVICES - VEHICLE HIRE	1,589	(36)	over	(47)	over	(64)	over	942	1,018	(76)	over
POOL CAR CHARGES - RENTAL	55	0		0		0		48	75	(27)	over
POOL CAR CHARGES - FUEL	21	0		0		0		7	1	6	under
POOL CAR CHARGES - ADDITIONAL COSTS	7	0		0		(3)	over	5	5	0	
OTHER TRANSPORT COSTS	64	(7)	over	(4)	over	(6)	over	24	36	(12)	over
TRANSPORT INSURANCE	93	0		0		0		0	0	0	
LICENCES	491	7	under	8	under	7	under	191	196	(5)	over
FLEET SERVICES - REPAIRS	1,473	(147)	over	(260)	over	(309)	over	651	958	(307)	over
PLANT SERVICES	19	0		1	under	1	under	6	5	1	under
FLEET SERVICE CHARGES - VEHICLE MAINTENANCE	4,008	(31)	over	(20)	over	(21)	over	1,828	1,852	(24)	over
FLEET SERVICE CHARGES - UNSCHEDULED LABOUR	0	(1)	over	(1)	over	(1)	over	0	2	(2)	over
FLEET SERVICE CHARGES - PLANT MAINTENANCE	261	0		4	under	3	under	92	87	5	under
FLEET SERVICE CHARGES - ASSET MODIFICATION	70	4	under	2	under	3	under	11	10	1	under
FLEET SERVICE CHARGES - LEASING	4,976	6	under	10	under	(53)	over	2,491	2,550	(59)	over
FLEET SERVICE CHARGES - HIRED VEHICLES	1,104	(5)	over	(17)	over	(67)	over	384	466	(82)	over
FLEET SERVICE CHARGES - CONTRACT HIRE	2	0		0		0		0	0	0	
FLEET SERVICE CHARGES - ROAD FUND LICENCE	223	6	under	(1)	over	(4)	over	86	91	(5)	over
FLEET SERVICE CHARGES - FUEL	2,354	(26)	over	(35)	over	(40)	over	937	986	(49)	over
FLEET SERVICE CHARGES - DRIVERS	101	0		0		3	under	101	103	(2)	over
HIRE OF EXTERNAL VEHICLES	76	6	under	0		3	under	4	1	3	under
HIRE OF EXTERNAL PLANT	287	(5)	over	(2)	over	(12)	over	75	86	(11)	over
HIRE OF SKIPS	17	(1)	over	(2)	over	(2)	over	7	9	(2)	over
TRANSPORT AND PLANT	20,521	(232)	over	(372)	over	(568)	over	9,325	9,980	(655)	over

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ADMINISTRATION											
PRINTING AND STATIONERY	151	(1)	over	3	under	(1)	over	35	33	2	under
TELEPHONES	106	1	under	3	under	(4)	over	36	38	(2)	over
MOBILE PHONES	64	0		(2)	over	(2)	over	20	28	(8)	over
ADVERTISING - OF COUNCIL SERVICE AVAILABILITY	8	0		0		0		0	0	0	
ADVERTISING - OTHER	77	0		0		0		30	28	2	under
POSTAGES/COURIERS	37	0		(1)	over	1	under	12	12	0	
MEMBERSHIP FEES/SUBSCRIPTIONS	50	(6)	over	(5)	over	(1)	over	33	33	0	
INSURANCE	260	0		0		0		0	0	0	
MEDICAL COSTS	69	0		(4)	over	1	under	25	25	0	
LEGAL EXPENSES	42	0		1	under	3	under	14	11	3	under
HOSPITALITY / CIVIC RECOGNITION	2	0		0		0		0	0	0	
INTERNET AGENCY FEES	15	(1)	over	0		0		10	10	0	
SECURITY UPLIFT FEES	26	0		0		0		1	1	0	
OTHER ADMIN COSTS	4	0		0		0		0	0	0	
TRAINING	2	(1)	over	(1)	over	0		1	3	(2)	over
ADMINISTRATION	913	(8)	over	(6)	over	(3)	over	217	222	(5)	over
PAYMENT TO OTHER BODIES											
SPTE: ANNUAL BUS SUBSIDY	1,788	0		0		0		825	825	0	
SPTE: BUS OTHER	258	0		0		0		258	258	0	
SPTE: FERRIES	29	0		0		0		29	29	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		131	131	0	
OTHER LOCAL AUTHORITIES	170	2	under	3	under	3	under	30	26	4	under
GRANTS TO VOLUNTARY ORGANISATIONS	22	0		20	under	0		0	0	0	
PAYMENTS TO VOLUNTARY ORGANISATIONS	39	0		0		0		0	0	0	
PAYMENTS TO OTHER BODIES	24,006	(1)	over	0		20	under	16,881	16,864	17	under
EXTERNAL AUDIT FEES	3	0		0		0		0	0	0	
PAYMENT TO OTHER BODIES	29,491	1	under	23	under	23	under	19,677	19,656	21	under
PAYMENT TO CONTRACTORS											
PAYMENT TO TRADING SERVICES CONTRACTOR	1,464	0		0		0		0	0	0	
PAYMENT TO LOCAL AUTHORITY CONTRACTOR	302	0		0		0		176	176	0	
PAYMENT TO PRIVATE CONTRACTOR	38,062	(275)	over	(428)	over	(510)	over	17,457	18,120	(663)	over
PAYMENT TO EXTERNAL CONSULTANTS / PROFESSIONAL SERVICES	4	0		0		0		0	0	0	
PAYMENT TO CONTRACTORS	39,832	(275)	over	(428)	over	(510)	over	17,633	18,296	(663)	over

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Community and Enterprise Resources - Total

Expenditure / Income Variance Trends 2021/22

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TRANSFER PAYMENTS											
CONCESSIONARY FARES	604	0		0		0		151	151	0	
TRANSFER PAYMENTS	604	0		0		0		151	151	0	
FINANCING CHARGES											
LEASING CHARGES - FINANCE	0	0		0		(1)	over	0	0	0	
LEASING CHARGES - OPERATIONAL	1	0		0		0		0	2	(2)	over
I.T. EQUIPMENT LEASING-CONTRACT	184	9	under	(2)	over	(3)	over	87	105	(18)	over
FINANCING CHARGES	185	9	under	(2)	over	(4)	over	87	107	(20)	over
TOTAL EXPENDITURE	199,491	(408)	over	(734)	over	(1,008)	over	90,287	91,544	(1,257)	over
INCOME											
MILK SUBSIDIES FROM THE E.U.	(55)	0		0		0		0	0	0	
CONTRIBUTIONS FROM OTHER BODIES	(18,876)	0		1	over rec	0		(17,943)	(17,956)	13	over rec
SALES - GENERAL	(4,750)	(266)	under rec	(296)	under rec	(304)	under rec	(1,611)	(1,254)	(357)	under rec
SALES - DEPARTMENTS OF THE AUTHORITY	(118)	0		0		(1)	under rec	(68)	(76)	8	over rec
FEES AND CHARGES - GENERAL	(8,497)	(249)	under rec	(296)	under rec	(475)	under rec	(3,785)	(3,247)	(538)	under rec
FEES AND CHARGES - DEPARTMENTS OF THE AUTHORITY	(7,643)	62	over rec	38	over rec	56	over rec	(6,798)	(6,858)	60	over rec
RENTAL INCOME	(599)	0		0		0		(75)	(75)	0	
FLEET SERVICES	(10,295)	(32)	under rec	(32)	under rec	(36)	under rec	(4,719)	(4,685)	(34)	under rec
OTHER INCOME	(1,913)	2	over rec	4	over rec	0		(936)	(960)	24	over rec
RECOVERY FROM CAPITAL	(1,333)	(17)	under rec	(78)	under rec	(78)	under rec	(628)	(519)	(109)	under rec
RECHARGES - DEPARTMENTS OF THE AUTHORITY	(29,460)	(104)	under rec	(72)	under rec	(93)	under rec	(14,982)	(14,907)	(75)	under rec
TOTAL INCOME	(83,539)	(604)	under rec	(731)	under rec	(931)	under rec	(51,545)	(50,537)	(1,008)	under rec
NET EXPENDITURE	115,952	(1,012)	over	(1,465)	over	(1,939)	over	38,742	41,007	(2,265)	over