

Appendix A

South Lanarkshire Council

Revenue Budget Monitoring Statement

Period Ended 8 October 2021 (No 7)

Community and Enterprise Resources

Service Departments :-

	Annual Budget	Forecast for Year	Annual Forecast Variance	Budget Proportion to 08/10/21	Actual to Period 7 to 08/10/21	Variance to 08/10/21
	£m	£m	£m	£m	£m	£m
Facilities, Waste and Grounds	69.231	69.231	0.000	30.724	30.951	(0.227) over
Fleet, Environmental and Projects	(0.643)	(0.643)	0.000	(2.653)	(2.344)	(0.309) over
Leisure and Culture	19.470	19.470	0.000	9.695	9.675	0.020 under
Planning and Economic Development	7.781	7.781	0.000	1.265	1.123	0.142 under
Roads	20.364	20.364	0.000	9.841	10.591	(0.750) over
COVID19	0.000	0.000	0.000	0.000	1.344	(1.344) over
Total Community and Enterprise Resources	116.203	116.203	0.000	48.872	51.340	(2.468) over

Community and Enterprise Resources Variance Analysis 2021/22 (Period 7)

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Employee Costs	510k under	APT&C Basic/Superannuation/NI - 945k under	Facilities, Streets, Waste and Grounds - 567k under Fleet, Environmental and Projects - 231k under Planning and Economic Development - 86k under Roads - 355k under COVID-19 - (294k) 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 - (395k) over	Facilities, Streets, Waste and Grounds - (257k) over Roads - (114k) over COVID-19 - (30k) over	The 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.
		Additional Pension Costs - (45k) over	Facilities, Streets, Waste and Grounds - (30k) over	The overspend relates to the ongoing cost of early retirals.

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Property Costs	(175k) over	<u>Rates - (23k) over</u> <u>Scottish Water - Metered Water Charges - (23k) over</u> <u>Repairs and Maintenance - External Contractors - (22k) over</u> Cleaning Contract - (26k) over Cleaning and Janitorial Supplies and Equipment - (50k) over	<u>COVID-19 - (14k) over</u> <u>Facilities, Streets, Waste and Grounds - (11k) over</u> <u>Facilities, Streets, Waste and Grounds - (13k) over</u> COVID-19 - (26k) over COVID-19 - (44k) over	The overspend relates to rates charges for Peel Park Place, East Kilbride. The overspend mainly relates to previous years charges for the Castlehill transfer Station. The overspend mainly relates to an upgrade of the CCTV system at the Castlehill Transfer Waste. The overspend relates to the requirement for additional cleaning within the Roads Depots and the Crematorium. The overspend relates to additional cleaning supplies required due to COVID19.
Supplies and Services	(78k) over	Computer Equipment Purchase - (36k) over <u>IT Equipment Maintenance Contract - (38k) over</u>	Fleet, Environmental and Projects - (23k) over <u>Facilities, Streets, Waste and Grounds - (25k) over</u>	The overspend is mainly due to Environmental Services systems support and maintenance costs. The overspend relates mainly to the purchase of replacement devices for Facilities, Streets, Waste and Grounds.

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Supplies and Services (cont)		Equipment, Apparatus and Tools - (43k) over	Facilities, Streets, Waste and Grounds - (44k) over	The overspend is mainly within Facilities for the purchase of catering equipment for schools to replace old or defective equipment.
		Materials - (117k) over	Facilities, Streets, Waste and Grounds - (108k) over	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 - 206k under	Facilities, Streets, Waste and Grounds - 213k under	The underspend is due to a reduction in food purchases within the Catering service due to a reduction in school meal uptake.
		<u>Protective Clothing - (42k) over</u>	<u>Facilities, Streets, Waste and Grounds - (17k) over</u>	The overspend is mainly due to the requirement for new improved waterproof PPE for operatives within Waste.
			<u>COVID-19 - (25k) over</u>	The overspend is due to increased requirement for protective clothing as a result of COVID19.

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Transport and Plant	(763k) over	Fleet Services - Vehicle Hires - (89k) over	Fleet, Environmental and Projects - (85k) over	The overspend is mainly due to the timing of the achievement of efficiencies within Fleet.
		Fleet Service - Repairs - (401k) over	Fleet, Environmental and Projects - (401k) over	The overspend is mainly due to the timing of the achievement of efficiencies within Fleet.
		Fleet Service Charges - Vehicle Maintenance - (27k) over	COVID-19 - (21k) 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 - (49k) over	COVID-19 - (59k) 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 - (59k) 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 - (63k) over	COVID-19 - (61k) over	The overspend relates to fuel usage by hired and leased vehicles used for service delivery as result of COVID-19.

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Payments to Other Bodies	16k 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.
Payment to Contractors	(794k) over	Payment to Private Contractors - (793k) over	COVID-19 - (645k) over Roads - (149k) 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. 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	(1,160k) under recovered	Sales General - (437k) under recovered Fees and Charges General - (660k) under recovered	Facilities, Streets, Waste and Grounds - (437k) under recovered Facilities, Streets, Waste and Grounds - (77k) under 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.

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Income (cont)		Fees and Charges General (cont)	Planning and Economic Development - 35k over recovered	The over recovery is mainly due to the current level of Planning applications being greater than anticipated.
			Roads - (643k) 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 - 81k over recovered	Facilities, Streets, Waste and Grounds - 38k 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 - 32k 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 - (33k) under recovered	Fleet, Environmental and Projects - (33k) under recovered	The under recovery is mainly due to lower than anticipated income from taxi inspections within Fleet due to COVID-19.

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Income (cont)		Recovery from Capital - (104k) under recovered	Roads - (104k) under recovered	The under recovery is due to a reduction in the current level of works that have been undertaken.
		Recharges - Departments of the Authority - (62k) under recovered	Roads - (50k) 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 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	67,520	448	under	567	under	742	under	32,824	31,993	831	under
APT & C OVERTIME	1,464	(199)	over	(253)	over	(336)	over	653	1,048	(395)	over
APT & C SUPERANNUATION	11,256	(87)	over	(103)	over	(77)	over	5,546	5,619	(73)	over
APT & C NIC	5,515	71	under	101	under	141	under	2,730	2,543	187	under
TRAVEL AND SUBSISTENCE	75	(12)	over	(10)	over	(9)	over	38	49	(11)	over
OTHER EMPLOYEE COSTS	137	4	under	6	under	7	under	128	122	6	under
PENSION INCREASES	1,107	3	under	11	under	9	under	552	542	10	under
ADDITIONAL PENSION COSTS	0	(37)	over	(38)	over	(42)	over	0	45	(45)	over
EMPLOYEE COSTS	87,074	191	under	281	under	435	under	42,471	41,961	510	under
PROPERTY COSTS											
RATES	926	0		0		0		851	874	(23)	over
SCOTTISH WATER - UNMETERED CHARGES	29	0		0		0		13	12	1	under
SCOTTISH WATER - METERED CHARGES	101	(16)	over	(19)	over	(20)	over	62	85	(23)	over
RENT	819	3	under	3	under	4	under	345	341	4	under
SERVICE CHARGE	42	0		3	under	0		15	16	(1)	over
FACTORING CHARGES	16	0		0		0		15	15	0	
PROPERTY INSURANCE	288	0		0		0		1	0	1	under
SECURITY COSTS	46	2	under	2	under	2	under	19	16	3	under
GROUND MAINTENANCE	8	0		0		0		0	0	0	
REPAIRS & MAINTENANCE - INTERNAL CONTRACTORS	11	(4)	over	(3)	over	(7)	over	1	9	(8)	over
REPAIRS & MAINTENANCE - INTERNAL CONTRACTORS DIRECT CHARGE	1	0		0		0		0	0	0	
REPAIRS & MAINTENANCE - EXTERNAL CONTRACTORS	358	(7)	over	(16)	over	(19)	over	328	350	(22)	over
GAS HEATING LEASE COSTS	0	0		0		(1)	over	0	1	(1)	over
ELECTRICITY - CONTRACT	308	(1)	over	2	under	(13)	over	136	149	(13)	over
GAS	116	0		(1)	over	0		36	36	0	
HEATING OIL	14	(1)	over	(1)	over	(2)	over	1	3	(2)	over
CLEANING CONTRACT	11	(26)	over	(26)	over	(26)	over	6	32	(26)	over
CLEANING AND JANITORIAL SUPPLIES AND EQUIPMENT	352	(8)	over	(47)	over	(59)	over	157	207	(50)	over
HEALTH & HYGIENE MATERIALS	103	(2)	over	(3)	over	(7)	over	44	47	(3)	over
WINDOW CLEANING	1	0		0		0		0	0	0	
REFUSE UPLIFT	407	(5)	over	(4)	over	(6)	over	124	129	(5)	over
OTHER PROPERTY COSTS	20	(3)	over	(3)	over	1	under	15	22	(7)	over
PROPERTY COSTS	3,977	(68)	over	(113)	over	(153)	over	2,169	2,344	(175)	over

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SUPPLIES AND SERVICES											
COMPUTER EQUIPMENT PURCHASE	489	(9)	over	(10)	over	(42)	over	309	345	(36)	over
COMPUTER EQUIPMENT MAINTENANCE	75	(2)	over	(3)	over	15	under	50	54	(4)	over
I.T. EQUIPMENT MAINT-CONTRACT	287	1	under	4	under	(8)	over	107	145	(38)	over
I.T. ELECTRONIC MESSAGING	74	(5)	over	(8)	over	(4)	over	36	40	(4)	over
EQUIPMENT, APPARATUS AND TOOLS	742	(46)	over	(61)	over	(80)	over	222	265	(43)	over
SMALL TOOLS	181	3	under	4	under	4	under	26	16	10	under
SUPPLIES FOR CLIENTS	0	0		0		0		0	1	(1)	over
FURNITURE - OFFICE	0	(2)	over	(3)	over	(3)	over	0	14	(14)	over
FURNISHINGS (INCL. CROCKERY & LINEN)	220	(1)	over	0		0		161	162	(1)	over
MATERIALS	7,457	(1)	over	(2)	over	(104)	over	4,005	4,122	(117)	over
MATERIALS, APPARATUS AND EQUIPMENT	16	(2)	over	(2)	over	2	under	12	8	4	under
PUBLICATIONS, JOURNALS, NEWSPAPERS ETC.	2	0		0		0		0	0	0	
FOODSTUFFS - GENERAL	4,725	59	under	58	under	104	under	1,988	1,782	206	under
PROTECTIVE CLOTHING & UNIFORMS	186	(14)	over	(14)	over	(20)	over	78	120	(42)	over
LAUNDRY COSTS	10	(1)	over	(2)	over	0		5	5	0	
OTHER SUPPLIES AND SERVICES	720	2	under	(5)	over	(3)	over	144	143	1	under
MAJOR SUPPLY OF ELECTRICAL POWER	1,457	(54)	over	(70)	over	(78)	over	135	134	1	under
DELIVERY CHARGE	1	0		0		0		0	0	0	
SUPPLIES AND SERVICES	16,642	(72)	over	(114)	over	(217)	over	7,278	7,356	(78)	over
TRANSPORT AND PLANT											
PURCHASE OF PLANT	63	(2)	over	(2)	over	(2)	over	18	32	(14)	over
FLEET SERVICES - DRIVERS	58	0		0		0		58	58	0	
FLEET SERVICES - FUEL	3,109	(6)	over	(4)	over	(6)	over	1,631	1,637	(6)	over
FLEET SERVICES - VEHICLE HIRE	1,589	(47)	over	(64)	over	(76)	over	975	1,064	(89)	over
POOL CAR CHARGES - RENTAL	55	0		0		(27)	over	49	75	(26)	over
POOL CAR CHARGES - FUEL	21	0		0		6	under	10	1	9	under
POOL CAR CHARGES - ADDITIONAL COSTS	7	0		(3)	over	0		6	5	1	under
OTHER TRANSPORT COSTS	64	(4)	over	(6)	over	(12)	over	28	37	(9)	over
TRANSPORT INSURANCE	93	0		0		0		0	0	0	
LICENCES	491	8	under	7	under	(5)	over	210	215	(5)	over
FLEET SERVICES - REPAIRS	1,473	(260)	over	(309)	over	(307)	over	765	1,166	(401)	over
PLANT SERVICES	19	1	under	1	under	1	under	7	5	2	under
FLEET SERVICE CHARGES - VEHICLE MAINTENANCE	4,008	(20)	over	(21)	over	(24)	over	2,125	2,152	(27)	over
FLEET SERVICE CHARGES - UNSCHEDULED LABOUR	0	(1)	over	(1)	over	(2)	over	0	2	(2)	over
FLEET SERVICE CHARGES - PLANT MAINTENANCE	261	4	under	3	under	5	under	105	101	4	under
FLEET SERVICE CHARGES - ASSET MODIFICATION	70	2	under	3	under	1	under	10	16	(6)	over
FLEET SERVICE CHARGES - LEASING	4,976	10	under	(53)	over	(59)	over	2,644	2,693	(49)	over
FLEET SERVICE CHARGES - HIRED VEHICLES	1,104	(17)	over	(67)	over	(82)	over	453	512	(59)	over
FLEET SERVICE CHARGES - CONTRACT HIRE	2	0		0		0		0	0	0	
FLEET SERVICE CHARGES - ROAD FUND LICENCE	223	(1)	over	(4)	over	(5)	over	94	104	(10)	over
FLEET SERVICE CHARGES - FUEL	2,354	(35)	over	(40)	over	(49)	over	1,092	1,155	(63)	over
FLEET SERVICE CHARGES - DRIVERS	101	0		3	under	(2)	over	101	103	(2)	over
HIRE OF EXTERNAL VEHICLES	76	0		3	under	3	under	5	1	4	under
HIRE OF EXTERNAL PLANT	287	(2)	over	(12)	over	(11)	over	166	177	(11)	over
HIRE OF SKIPS	17	(2)	over	(2)	over	(2)	over	8	12	(4)	over
TRANSPORT AND PLANT	20,521	(372)	over	(568)	over	(655)	over	10,560	11,323	(763)	over

South Lanarkshire Council

Community and Enterprise Resources - Total

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ADMINISTRATION											
PRINTING AND STATIONERY	152	3	under	(1)	over	2	under	36	36	0	
TELEPHONES	106	3	under	(4)	over	(2)	over	44	41	3	under
MOBILE PHONES	64	(2)	over	(2)	over	(8)	over	26	33	(7)	over
ADVERTISING - OF COUNCIL SERVICE AVAILABILITY	8	0		0		0		0	0	0	
ADVERTISING - OTHER	69	0		0		2	under	35	34	1	under
POSTAGES/COURIERS	37	(1)	over	1	under	0		17	14	3	under
MEMBERSHIP FEES/SUBSCRIPTIONS	50	(5)	over	(1)	over	0		33	36	(3)	over
INSURANCE	260	0		0		0		0	0	0	
MEDICAL COSTS	69	(4)	over	1	under	0		25	25	0	
LEGAL EXPENSES	42	1	under	3	under	3	under	20	21	(1)	over
HOSPITALITY / CIVIC RECOGNITION	2	0		0		0		0	1	(1)	over
INTERNET AGENCY FEES	15	0		0		0		12	12	0	
SECURITY UPLIFT FEES	26	0		0		0		11	11	0	
OTHER ADMIN COSTS	4	0		0		0		0	1	(1)	over
TRAINING	2	(1)	over	0		(2)	over	1	3	(2)	over
ADMINISTRATION	906	(6)	over	(3)	over	(5)	over	260	268	(8)	over
PAYMENT TO OTHER BODIES											
SPT: ANNUAL BUS SUBSIDY	1,788	0		0		0		1,566	1,567	(1)	over
SPT: BUS OTHER	258	0		0		0		194	194	0	
SPT: FERRIES	29	0		0		0		22	22	0	
SPT: UNDERGROUND	1,318	0		0		0		989	989	0	
SPT: OTHER	1,727	0		0		0		1,295	1,295	0	
SPT: MAINTENANCE OF BUS SHELTERS AND STOPS	131	0		0		0		131	131	0	
OTHER LOCAL AUTHORITIES	170	3	under	3	under	4	under	28	28	0	
GRANTS TO VOLUNTARY ORGANISATIONS	22	20	under	0		0		0	0	0	
PAYMENTS TO VOLUNTARY ORGANISATIONS	39	0		0		0		0	0	0	
PAYMENTS TO OTHER BODIES	24,947	0		20	under	17	under	17,531	17,514	17	under
EXTERNAL AUDIT FEES	3	0		0		0		0	0	0	
PAYMENT TO OTHER BODIES	30,432	23	under	23	under	21	under	21,756	21,740	16	under
PAYMENT TO CONTRACTORS											
PAYMENT TO TRADING SERVICES CONTRACTOR	1,273	0		0		0		0	0	0	
PAYMENT TO LOCAL AUTHORITY CONTRACTOR	302	0		0		0		243	244	(1)	over
PAYMENT TO PRIVATE CONTRACTOR	38,369	(428)	over	(510)	over	(663)	over	19,354	20,147	(793)	over
PAYMENT TO EXTERNAL CONSULTANTS / PROFESSIONAL SERVICES	4	0		0		0		0	0	0	
PAYMENT TO CONTRACTORS	39,948	(428)	over	(510)	over	(663)	over	19,597	20,391	(794)	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		(1)	over	0		0	0	0	
LEASING CHARGES - OPERATIONAL	1	0		0		(2)	over	0	1	(1)	over
I.T. EQUIPMENT LEASING-CONTRACT	184	(2)	over	(3)	over	(18)	over	92	107	(15)	over
FINANCING CHARGES	185	(2)	over	(4)	over	(20)	over	92	108	(16)	over
TOTAL EXPENDITURE	200,289	(734)	over	(1,008)	over	(1,257)	over	104,334	105,642	(1,308)	over
INCOME											
MILK SUBSIDIES FROM THE E.U.	(55)	0		0		0		0	0	0	
CONTRIBUTIONS FROM OTHER BODIES	(19,277)	1	over rec	0		13	over rec	(18,018)	(18,033)	15	over rec
SALES - GENERAL	(4,884)	(296)	under rec	(304)	under rec	(357)	under rec	(2,188)	(1,751)	(437)	under rec
SALES - DEPARTMENTS OF THE AUTHORITY	(118)	0		(1)	under rec	8	over rec	(105)	(103)	(2)	under rec
FEES AND CHARGES - GENERAL	(8,507)	(296)	under rec	(475)	under rec	(538)	under rec	(4,458)	(3,798)	(660)	under rec
FEES AND CHARGES - DEPARTMENTS OF THE AUTHORITY	(7,643)	38	over rec	56	over rec	60	over rec	(7,002)	(7,083)	81	over rec
RENTAL INCOME	(599)	0		0		0		(111)	(111)	0	
FLEET SERVICES	(10,306)	(32)	under rec	(36)	under rec	(34)	under rec	(5,389)	(5,356)	(33)	under rec
OTHER INCOME	(1,913)	4	over rec	0		24	over rec	(960)	(1,002)	42	over rec
RECOVERY FROM CAPITAL	(1,333)	(78)	under rec	(78)	under rec	(109)	under rec	(750)	(646)	(104)	under rec
RECHARGES - DEPARTMENTS OF THE AUTHORITY	(29,451)	(72)	under rec	(93)	under rec	(75)	under rec	(16,481)	(16,419)	(62)	under rec
TOTAL INCOME	(84,086)	(731)	under rec	(931)	under rec	(1,008)	under rec	(55,462)	(54,302)	(1,160)	under rec
NET EXPENDITURE	116,203	(1,465)	over	(1,939)	over	(2,265)	over	48,872	51,340	(2,468)	over