

**Appendix A**

**South Lanarkshire Council**

**Revenue Budget Monitoring Statement**

**Period Ended 5 January 2018 (No.11)**

**Community and Enterprise Resources**

| Service Departments :-                          | Annual Budget<br>£m | Forecast for Year<br>£m | Annual Forecast<br>Over / Under<br>£m | Budget<br>Proportion<br>to 05/01/18<br>£m | Actual<br>to Period 11<br>to 05/01/18<br>£m | Variance<br>to 05/01/18<br>£m |
|-------------------------------------------------|---------------------|-------------------------|---------------------------------------|-------------------------------------------|---------------------------------------------|-------------------------------|
|                                                 |                     |                         |                                       |                                           |                                             |                               |
| Facilities Streets and Waste (inc.Support)      | 62.736              | 62.975                  | (0.239) over                          | 45.177                                    | 45.418                                      | (0.241) over                  |
| Environmental (inc Projects)                    | 4.542               | 4.401                   | 0.141 under                           | 3.352                                     | 3.175                                       | 0.177 under                   |
| Leisure and Culture                             | 18.765              | 18.722                  | 0.043 under                           | 14.091                                    | 14.055                                      | 0.036 under                   |
| Planning and Economic Development               | 4.665               | 5.150                   | (0.485) over                          | 2.347                                     | 2.757                                       | (0.410) over                  |
| Roads                                           | 29.427              | 29.571                  | (0.144) over                          | 17.583                                    | 17.072                                      | 0.511 under                   |
| <b>Total Community and Enterprise Resources</b> | <b>120.135</b>      | <b>120.819</b>          | <b>(0.684) over</b>                   | <b>82.550</b>                             | <b>82.477</b>                               | <b>0.073 under</b>            |

**Community and Enterprise Resources Variance Analysis 2017/18 (Period 11)**

| Subjective Head | Variance   | Subjective line                                                   | Service / amount                                                                                                                                                                                                                            | Explanation                                                                                                                                                                                                                                                                                       |
|-----------------|------------|-------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Employee Costs  | 681k under | APT&C Basic/Superannuation/NI - 983k under                        | Facilities, Streets and Waste (incl. Support) - 713k under<br>Environmental - 195k under<br><br>Planning and Economic Development - (46k) over<br><br>Roads - 121k under<br><br>Facilities, Streets and Waste (incl. Support) - (241k) over | The underspend is mainly due to vacancies across the Service.<br><br>The overspend relates to the structure changes to the Service.<br><br>The underspend is due to staff turnover and vacancies.<br><br>The overspend is mainly due to cover for vacancies within Facilities and Waste Services. |
| Property Costs  | 2k under   | Rates - (63k) over<br><br>Carbon Reduction Commitment - 70k under | Facilities, Streets and Waste (incl. Support) - (60k) over<br><br>Roads - 70k under                                                                                                                                                         | The overspend is due to lower than anticipated empty property relief.<br><br>This underspend is due to less than anticipated Carbon Reduction Commitment costs as a result of the Street Lighting Improvement Programme.                                                                          |

| Subjective Head       | Variance    | Subjective line                                         | Service / amount                                                 | Explanation                                                                                                                                                                                                         |
|-----------------------|-------------|---------------------------------------------------------|------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Supplies and Services | (217k) over | Computer Equipment Purchase - 52k under                 | Roads - 65k under                                                | The underspend is mainly due to less than anticipated support costs for the Electronic Data Records Management System.                                                                                              |
|                       |             | Equipment, Apparatus and Tools - (60k) over             | Facilities, Streets and Waste (incl. Support) - (52k) over       | The overspend relates to the purchase of catering equipment within Facilities Management.                                                                                                                           |
|                       |             | Materials - (126k) over                                 | Facilities, Streets and Waste (incl. Support) - (122k) over      | The overspend is due to the purchase of domestic bins due to the high demand for replacement bins and also expenditure on materials within Grounds due to additional service requests, offset by additional income. |
|                       |             | <u>Foodstuffs - General - 69k under</u>                 | <u>Facilities, Streets and Waste (incl. Support) - 70k under</u> | The underspend is mainly due to food purchases within the Catering service as a result of a lower than anticipated uptake in school meals.                                                                          |
|                       |             | <u>Major Supply of Electrical Power - (103k) over</u>   | <u>Roads - 103k over</u>                                         | The overspend is due to higher than anticipated electrical power costs for Street Lighting, as a result of price increases.                                                                                         |
| Transport and Plant   | (321k) over | Fleet Service Charges - Vehicle Maintenance - 93k under | Facilities, Streets and Waste (incl. Support) - 94k under        | The underspend is mainly due to new replacement vehicles attracting less maintenance charges than older vehicles.                                                                                                   |

| Subjective Head            | Variance    | Subjective line                                                                | Service / amount                                                              | Explanation                                                                                                                                                                                                                                   |
|----------------------------|-------------|--------------------------------------------------------------------------------|-------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Transport and Plant (cont) |             | Fleet Service Charges - Leasing - (375k) over                                  | Facilities, Streets and Waste (incl. Support) - (358k) over                   | The overspend reflects the timing of the reduction in the number of operational vehicles required. This is being managed within the overall budget.                                                                                           |
| Administration Costs       | (119k) over | Legal Expenses - (58k) over                                                    | Environmental - (52k) over                                                    | The overspend is due to expenditure in relation to public health.<br><br>The balance is made up of a number of small variances across the Services.                                                                                           |
| Payments to Other Bodies   | 52k under   | Other Local Authorities - 25k under<br><br>Payments to Other Bodies - 9k under | Environmental - 29k under<br><br>Planning and Economic Development - 8k under | The underspend is due to a reduction in the number of samples required to be sent to other councils for testing.<br><br>The underspend is due to expenditure on the Youth Employment Initiative project being lower than anticipated to date. |
| Payment to Contractors     | 326k under  | Payment to Trading Services Contractor - 418k under                            | Roads - 418k under                                                            | This underspend is mainly due to a reduced requirement to replace LED bulbs as a result of the Street Lighting Improvement Programme.                                                                                                         |

| Subjective Head               | Variance               | Subjective line                                     | Service / amount                                                       | Explanation                                                                                                                                                                                                                                 |
|-------------------------------|------------------------|-----------------------------------------------------|------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Payment to Contractors (cont) |                        | Payment to Private Contractor - (80k) over          | Facilities, Streets and Waste (incl. Support) - (106k) over            | The overspend is mainly due to the upkeep of the crematorium and expenditure on allotments. In addition, there have been additional service requests within Grounds, which are offset by additional income.                                 |
| Income                        | (365k) under recovered | Sales General - (80k) under recovered               | Facilities, Streets and Waste (incl. Support) - (103k) under recovered | The under recovery is mainly due to lower than budgeted income from functions within Conference and Banqueting. This reflects the level of bookings in year and is partially offset by reductions in expenditure associated with functions. |
|                               |                        |                                                     | Roads - 23k over recovered                                             | This over recovery is due to higher than anticipated income for rechargeable lighting works and inspection fees.                                                                                                                            |
|                               |                        | Fees and Charges - General - (419k) under recovered | Roads - (104k) under recovered                                         | The under recovery is due to less than anticipated income from parking reflecting reduced demand for parking across all town centres.                                                                                                       |

| Subjective Head | Variance | Subjective line                                 | Service / amount                                                    | Explanation                                                                                                                                                   |
|-----------------|----------|-------------------------------------------------|---------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Income (cont)   |          | Fees and Charges - General (cont)               | Planning and Economic Development - (294k) under recovered          | The under recovery reflects the current level of applications for planning and building standards.                                                            |
|                 |          | Rental Income - 24k over recovered              | Facilities, Streets and Waste (incl. Support) - 24k over recovered  | The over recovery is mainly due to due to higher than anticipated income from Estates managed properties.                                                     |
|                 |          | Other Income - 91k over recovered               | Facilities, Streets and Waste (incl. Support) - 101k over recovered | The over recovery is mainly within Grounds as a result of additional service requests. This offsets the expenditure on materials (see Supplies and Services). |
|                 |          | Trading Services Recharges - 41k over recovered | Facilities, Streets and Waste (incl. Support) - 41k over recovered  | The over recovery is due to additional service requests within the Janitors service.                                                                          |

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

South Lanarkshire Council

Community and Enterprise Resources - Total

Expenditure / Income Variance Trends 2017/18

|                                                            | REVISED<br>ANNUAL<br>BUDGET<br>SLC 17/18 2 | PERIOD 8<br>VARIANCE<br>AMOUNT | Over/<br>Under | PERIOD 9<br>VARIANCE<br>AMOUNT | Over/<br>Under | PERIOD 10<br>VARIANCE<br>AMOUNT | Over/<br>Under | PERIOD 11<br>ESTIMATE<br>TO DATE | PERIOD 11<br>ACTUAL<br>TO DATE | PERIOD 11<br>VARIANCE<br>AMOUNT | Over/<br>Under |
|------------------------------------------------------------|--------------------------------------------|--------------------------------|----------------|--------------------------------|----------------|---------------------------------|----------------|----------------------------------|--------------------------------|---------------------------------|----------------|
| EMPLOYEE COSTS                                             |                                            |                                |                |                                |                |                                 |                |                                  |                                |                                 |                |
| APT & C BASIC                                              | 50,628                                     | 592                            | under          | 757                            | under          | 885                             | under          | 37,849                           | 36,848                         | 1,001                           | under          |
| APT & C OVERTIME                                           | 648                                        | (213)                          | over           | (265)                          | over           | (315)                           | over           | 482                              | 734                            | (252)                           | over           |
| APT & C SUPERANNUATION                                     | 7,498                                      | (64)                           | over           | (62)                           | over           | (78)                            | over           | 5,615                            | 5,709                          | (94)                            | over           |
| APT & C NIC                                                | 3,951                                      | 44                             | under          | 63                             | under          | 73                              | under          | 2,957                            | 2,881                          | 76                              | under          |
| TRAVEL AND SUBSISTENCE                                     | 72                                         | 5                              | under          | 5                              | under          | 2                               | under          | 54                               | 51                             | 3                               | under          |
| OTHER EMPLOYEE COSTS                                       | 29                                         | (7)                            | over           | (10)                           | over           | (14)                            | over           | 13                               | 27                             | (14)                            | over           |
| PENSION INCREASES                                          | 984                                        | (13)                           | over           | (15)                           | over           | (14)                            | over           | 885                              | 693                            | (6)                             | over           |
| ADDITIONAL PENSION COSTS                                   | 0                                          | (26)                           | over           | (29)                           | over           | (29)                            | over           | 0                                | 31                             | (31)                            | over           |
| <b>EMPLOYEE COSTS</b>                                      | <b>63,810</b>                              | <b>318</b>                     | <b>under</b>   | <b>444</b>                     | <b>under</b>   | <b>510</b>                      | <b>under</b>   | <b>47,655</b>                    | <b>45,974</b>                  | <b>681</b>                      | <b>under</b>   |
| PROPERTY COSTS                                             |                                            |                                |                |                                |                |                                 |                |                                  |                                |                                 |                |
| RATES                                                      | 780                                        | (39)                           | over           | (64)                           | over           | (64)                            | over           | 780                              | 843                            | (63)                            | over           |
| SCOTTISH WATER - UNMETERED CHARGES                         | 12                                         | (10)                           | over           | (14)                           | over           | (15)                            | over           | 11                               | 26                             | (15)                            | over           |
| SCOTTISH WATER - METERED CHARGES                           | 101                                        | 7                              | under          | 10                             | under          | 4                               | under          | 79                               | 66                             | 13                              | under          |
| RENT                                                       | 1,047                                      | (5)                            | over           | (4)                            | over           | 15                              | under          | 747                              | 768                            | (21)                            | over           |
| SERVICE CHARGE                                             | 62                                         | (2)                            | over           | 0                              | over           | 9                               | under          | 51                               | 32                             | 19                              | under          |
| BED AND BREAKFAST                                          | 0                                          | 0                              |                | 0                              |                | (2)                             | over           | 0                                | 0                              | 0                               |                |
| PROPERTY INSURANCE                                         | 236                                        | (14)                           | over           | 1                              | under          | 3                               | under          | 227                              | 228                            | (1)                             | over           |
| SECURITY COSTS                                             | 17                                         | (4)                            | over           | (8)                            | over           | (7)                             | over           | 13                               | 19                             | (6)                             | over           |
| GROUND MAINTENANCE                                         | 3                                          | 0                              | over           | 0                              | over           | (2)                             | over           | 2                                | 3                              | (1)                             | over           |
| ADDITIONAL WORKS                                           | 0                                          | 0                              |                | 0                              |                | 0                               |                | 0                                | 1                              | (1)                             | over           |
| REPAIRS & MAINTENANCE - INTERNAL CONTRACTORS               | 142                                        | (2)                            | over           | 17                             | under          | 23                              | under          | 74                               | 42                             | 32                              | under          |
| REPAIRS & MAINTENANCE - INTERNAL CONTRACTORS DIRECT CHARGE | 1                                          | 1                              | under          | 1                              | under          | 1                               | under          | 1                                | 0                              | 1                               | under          |
| REPAIRS & MAINTENANCE - EXTERNAL CONTRACTORS               | 49                                         | (10)                           | over           | (10)                           | over           | (7)                             | over           | 30                               | 44                             | (14)                            | over           |
| ELECTRICITY - CONTRACT                                     | 264                                        | 5                              | under          | (23)                           | over           | (30)                            | over           | 162                              | 192                            | (30)                            | over           |
| GAS                                                        | 90                                         | 1                              | under          | 1                              | under          | (6)                             | over           | 55                               | 36                             | 19                              | under          |
| HEATING OIL                                                | 14                                         | 0                              | over           | (3)                            | over           | (3)                             | over           | 12                               | 8                              | 4                               | under          |
| CARBON REDUCTION COMMITMENT                                | 212                                        | 0                              | over           | 0                              | over           | 60                              | under          | 70                               | 0                              | 70                              | under          |
| CLEANING CONTRACT                                          | 16                                         | 2                              | under          | 3                              | under          | 1                               | under          | 10                               | 2                              | 8                               | under          |
| CLEANING AND JANITORIAL SUPPLIES AND EQUIPMENT             | 302                                        | (3)                            | over           | (1)                            | over           | (1)                             | over           | 211                              | 214                            | (3)                             | over           |
| HEALTH & HYGIENE MATERIALS                                 | 28                                         | (5)                            | over           | (6)                            | over           | (7)                             | over           | 21                               | 28                             | (7)                             | over           |
| REFUSE UPLIFT                                              | 425                                        | (7)                            | over           | (8)                            | over           | (12)                            | over           | 278                              | 287                            | (9)                             | over           |
| REMOVAL & STORAGE COSTS                                    | 0                                          | 0                              |                | 0                              |                | 0                               |                | 0                                | 1                              | (1)                             | over           |
| OTHER PROPERTY COSTS                                       | 148                                        | (2)                            | over           | 1                              | under          | 23                              | under          | 119                              | 111                            | 8                               | under          |
| <b>PROPERTY COSTS</b>                                      | <b>3,949</b>                               | <b>(87)</b>                    | <b>over</b>    | <b>(107)</b>                   | <b>over</b>    | <b>(17)</b>                     | <b>over</b>    | <b>2,953</b>                     | <b>2,951</b>                   | <b>2</b>                        | <b>under</b>   |

South Lanarkshire Council

Community and Enterprise Resources - Total  
Expenditure / Income Variance Trends 2017/18

|                                               | REVISED<br>ANNUAL<br>BUDGET<br>SLC 17/18 2 | PERIOD 8<br>VARIANCE<br>AMOUNT | Over/<br>Under | PERIOD 9<br>VARIANCE<br>AMOUNT | Over/<br>Under | PERIOD 10<br>VARIANCE<br>AMOUNT | Over/<br>Under | PERIOD 11<br>ESTIMATE<br>TO DATE | PERIOD 11<br>ACTUAL<br>TO DATE | PERIOD 11<br>VARIANCE<br>AMOUNT | Over/<br>Under |
|-----------------------------------------------|--------------------------------------------|--------------------------------|----------------|--------------------------------|----------------|---------------------------------|----------------|----------------------------------|--------------------------------|---------------------------------|----------------|
| SUPPLIES AND SERVICES                         |                                            |                                |                |                                |                |                                 |                |                                  |                                |                                 |                |
| COMPUTER EQUIPMENT PURCHASE                   | 349                                        | (13)                           | over           | (16)                           | over           | 59                              | under          | 207                              | 155                            | 52                              | under          |
| COMPUTER EQUIPMENT MAINTENANCE                | 81                                         | (4)                            | over           | (2)                            | over           | (1)                             | over           | 8                                | 9                              | (1)                             | over           |
| I.T. EQUIPMENT MAINT-CONTRACT                 | 278                                        | (2)                            | over           | (4)                            | over           | (12)                            | over           | 137                              | 152                            | (15)                            | over           |
| I.T. ELECTRONIC MESSAGING                     | 63                                         | (12)                           | over           | (11)                           | over           | (4)                             | over           | 30                               | 37                             | (7)                             | over           |
| EQUIPMENT, APPARATUS AND TOOLS                | 591                                        | (56)                           | over           | (72)                           | over           | (63)                            | over           | 241                              | 301                            | (60)                            | over           |
| SMALL TOOLS                                   | 82                                         | 2                              | under          | 0                              | under          | 1                               | under          | 49                               | 48                             | 1                               | under          |
| FURNITURE - OFFICE                            | 0                                          | (5)                            | over           | (4)                            | over           | (4)                             | over           | 0                                | 4                              | (4)                             | over           |
| FURNITURE - GENERAL                           | 0                                          | 0                              | over           | (1)                            | over           | (1)                             | over           | 0                                | 1                              | (1)                             | over           |
| FURNISHINGS (INCL CROCKERY & LINEN)           | 179                                        | (2)                            | over           | (1)                            | over           | (2)                             | over           | 135                              | 143                            | (7)                             | over           |
| MATERIALS                                     | 1,185                                      | (1)                            | over           | 21                             | under          | (58)                            | over           | 806                              | 932                            | (126)                           | over           |
| MATERIALS, APPARATUS AND EQUIPMENT            | 0                                          | 0                              | over           | (3)                            | over           | (20)                            | over           | 0                                | 20                             | (20)                            | over           |
| PUBLICATIONS, JOURNALS, NEWSPAPERS ETC.       | 2                                          | (1)                            | over           | (1)                            | over           | (1)                             | over           | 1                                | 2                              | (1)                             | over           |
| FOODSTUFFS - GENERAL                          | 3,894                                      | (78)                           | over           | (8)                            | over           | 70                              | under          | 2,636                            | 2,567                          | 69                              | under          |
| PROTECTIVE CLOTHING & UNIFORMS                | 219                                        | 10                             | under          | 7                              | under          | (3)                             | over           | 112                              | 109                            | 3                               | under          |
| OTHER SUPPLIES AND SERVICES                   | 184                                        | 4                              | under          | (5)                            | over           | (12)                            | over           | 90                               | 86                             | 4                               | under          |
| CATERING - CONTRACT                           | 2                                          | 0                              | over           | 0                              | over           | 0                               | over           | 1                                | 1                              | 0                               | over           |
| MAJOR SUPPLY OF ELECTRICAL POWER              | 1,155                                      | 0                              | over           | 0                              | over           | (7)                             | over           | 402                              | 505                            | (103)                           | over           |
| DELIVERY CHARGE                               | 0                                          | (1)                            | over           | (1)                            | over           | (1)                             | over           | 0                                | 1                              | (1)                             | over           |
| <b>SUPPLIES AND SERVICES</b>                  | <b>8,264</b>                               | <b>(159)</b>                   | <b>over</b>    | <b>(101)</b>                   | <b>over</b>    | <b>(60)</b>                     | <b>over</b>    | <b>4,856</b>                     | <b>5,073</b>                   | <b>(217)</b>                    | <b>over</b>    |
| TRANSPORT AND PLANT                           |                                            |                                |                |                                |                |                                 |                |                                  |                                |                                 |                |
| PURCHASE OF VEHICLES                          | 0                                          | (8)                            | over           | (8)                            | over           | (8)                             | over           | 0                                | 8                              | (8)                             | over           |
| PURCHASE OF PLANT                             | 19                                         | (1)                            | over           | (1)                            | over           | (1)                             | over           | 19                               | 41                             | (22)                            | over           |
| FLEET SERVICES - FUEL                         | 2                                          | 1                              | under          | 1                              | under          | 0                               | over           | 2                                | 1                              | 1                               | under          |
| FLEET SERVICES - VEHICLE HIRE                 | 69                                         | (5)                            | over           | (1)                            | over           | (2)                             | over           | 66                               | 67                             | (1)                             | over           |
| POOL CAR CHARGES - RENTAL                     | 64                                         | (1)                            | over           | (3)                            | over           | 8                               | under          | 47                               | 38                             | 9                               | under          |
| POOL CAR CHARGES - FUEL                       | 21                                         | 1                              | under          | 2                              | under          | 1                               | under          | 16                               | 13                             | 3                               | under          |
| POOL CAR CHARGES - ADDITIONAL COSTS           | 5                                          | (1)                            | over           | (1)                            | over           | (1)                             | over           | 3                                | 4                              | (1)                             | over           |
| OTHER TRANSPORT COSTS                         | 90                                         | (8)                            | over           | (10)                           | over           | (6)                             | over           | 63                               | 71                             | (8)                             | over           |
| TRANSPORT INSURANCE                           | 43                                         | 0                              | over           | (1)                            | over           | (1)                             | over           | 43                               | 43                             | 0                               | over           |
| PLANT SERVICES                                | 5                                          | 3                              | under          | 3                              | under          | 3                               | under          | 4                                | 0                              | 4                               | under          |
| FLEET SERVICE CHARGES - SCHEDULED MAINTENANCE | 10                                         | 1                              | under          | 1                              | under          | 3                               | under          | 8                                | 0                              | 8                               | under          |
| FLEET SERVICE CHARGES - VEHICLE MAINTENANCE   | 2,264                                      | (9)                            | over           | (4)                            | over           | 80                              | under          | 1,714                            | 1,621                          | 93                              | under          |
| FLEET SERVICE CHARGES - UNSCHEDULED LABOUR    | 0                                          | 0                              | over           | (2)                            | over           | (3)                             | over           | 0                                | 3                              | (3)                             | over           |
| FLEET SERVICE CHARGES - PLANT MAINTENANCE     | 87                                         | 2                              | under          | 1                              | under          | (4)                             | over           | 81                               | 85                             | (4)                             | over           |
| FLEET SERVICE CHARGES - ASSET MODIFICATION    | 26                                         | (8)                            | over           | (16)                           | over           | (33)                            | over           | 19                               | 54                             | (35)                            | over           |
| FLEET SERVICE CHARGES - LEASING               | 2,896                                      | (13)                           | over           | (14)                           | over           | (426)                           | over           | 1,921                            | 2,296                          | (375)                           | over           |
| FLEET SERVICE CHARGES - HIRED VEHICLES        | 293                                        | 7                              | under          | (1)                            | over           | (7)                             | over           | 234                              | 250                            | (16)                            | over           |
| FLEET SERVICE CHARGES - CONTRACT HIRE         | 25                                         | 0                              | over           | 0                              | over           | 2                               | under          | 2                                | 0                              | 2                               | under          |
| FLEET SERVICE CHARGES - ROAD FUND LICENCE     | 132                                        | 14                             | under          | 12                             | under          | 21                              | under          | 97                               | 67                             | 30                              | under          |
| FLEET SERVICE CHARGES - FUEL                  | 1,590                                      | 5                              | under          | 5                              | under          | 1                               | under          | 1,217                            | 1,205                          | 12                              | under          |
| FLEET SERVICE CHARGES - DRIVERS               | 110                                        | 1                              | under          | 0                              | over           | 0                               | over           | 88                               | 87                             | 1                               | under          |
| HIRE OF EXTERNAL VEHICLES                     | 30                                         | 0                              | over           | 0                              | over           | 23                              | under          | 0                                | 0                              | 0                               | over           |
| HIRE OF EXTERNAL PLANT                        | 19                                         | (1)                            | over           | 7                              | under          | 8                               | under          | 15                               | 26                             | (11)                            | over           |
| <b>TRANSPORT AND PLANT</b>                    | <b>7,800</b>                               | <b>(20)</b>                    | <b>over</b>    | <b>(30)</b>                    | <b>over</b>    | <b>(342)</b>                    | <b>over</b>    | <b>5,659</b>                     | <b>5,980</b>                   | <b>(321)</b>                    | <b>over</b>    |

South Lanarkshire Council

Community and Enterprise Resources - Total  
Expenditure / Income Variance Trends 2017/18

|                                                         | REVISED<br>ANNUAL<br>BUDGET<br>SLC 17/18 2 | PERIOD 8<br>VARIANCE<br>AMOUNT | Over/<br>Under | PERIOD 9<br>VARIANCE<br>AMOUNT | Over/<br>Under | PERIOD 10<br>VARIANCE<br>AMOUNT | Over/<br>Under | PERIOD 11<br>ESTIMATE<br>TO DATE | PERIOD 11<br>ACTUAL<br>TO DATE | PERIOD 11<br>VARIANCE<br>AMOUNT | Over/<br>Under |
|---------------------------------------------------------|--------------------------------------------|--------------------------------|----------------|--------------------------------|----------------|---------------------------------|----------------|----------------------------------|--------------------------------|---------------------------------|----------------|
| ADMINISTRATION                                          |                                            |                                |                |                                |                |                                 |                |                                  |                                |                                 |                |
| PRINTING AND STATIONERY                                 | 121                                        | 9                              | under          | 16                             | under          | 23                              | under          | 74                               | 58                             | 6                               | under          |
| TELEPHONES                                              | 117                                        | 4                              | under          | 6                              | under          | 9                               | under          | 89                               | 74                             | 15                              | under          |
| MOBILE PHONES                                           | 27                                         | (3)                            | over           | (5)                            | over           | (3)                             | over           | 23                               | 27                             | (4)                             | over           |
| ADVERTISING - OF COUNCIL SERVICE AVAILABILITY           | 8                                          | (1)                            | over           | (1)                            | over           | (1)                             | over           | 8                                | 9                              | (1)                             | over           |
| ADVERTISING - OTHER                                     | 66                                         | 1                              | under          | (5)                            | over           | (11)                            | over           | 58                               | 59                             | (11)                            | over           |
| POSTAGES/COURIERS                                       | 29                                         | (3)                            | over           | (7)                            | over           | (5)                             | over           | 23                               | 29                             | (6)                             | over           |
| MEMBERSHIP FEES/SUBSCRIPTIONS                           | 27                                         | (11)                           | over           | (11)                           | over           | (13)                            | over           | 13                               | 27                             | (14)                            | over           |
| INSURANCE                                               | 170                                        | (1)                            | over           | (1)                            | over           | (1)                             | over           | 170                              | 171                            | (1)                             | over           |
| MEDICAL COSTS                                           | 65                                         | (17)                           | over           | (20)                           | over           | (18)                            | over           | 44                               | 77                             | (33)                            | over           |
| LEGAL EXPENSES                                          | 187                                        | (107)                          | over           | (126)                          | over           | (125)                           | over           | 133                              | 191                            | (58)                            | over           |
| CONSULTATION COSTS                                      | 0                                          | (1)                            | over           | 0                              | over           | 0                               | over           | 0                                | 0                              | 0                               | over           |
| HOSPITALITY / CIVIC RECOGNITION                         | 3                                          | (2)                            | over           | (1)                            | over           | (2)                             | over           | 2                                | 4                              | (2)                             | over           |
| INTERNET AGENCY FEES                                    | 0                                          | 0                              | over           | 0                              | over           | 0                               | over           | 0                                | 1                              | (1)                             | over           |
| SECURITY UPLIFT FEES                                    | 35                                         | 1                              | under          | 0                              | over           | (15)                            | over           | 27                               | 39                             | (12)                            | over           |
| OTHER ADMIN COSTS                                       | 8                                          | 3                              | under          | 0                              | over           | 2                               | under          | 7                                | 5                              | 2                               | under          |
| TRAINING                                                | 3                                          | 1                              | under          | 1                              | under          | 1                               | under          | 3                                | 2                              | 1                               | under          |
| <b>ADMINISTRATION</b>                                   | <b>866</b>                                 | <b>(127)</b>                   | <b>over</b>    | <b>(154)</b>                   | <b>over</b>    | <b>(159)</b>                    | <b>over</b>    | <b>674</b>                       | <b>793</b>                     | <b>(119)</b>                    | <b>over</b>    |
| PAYMENT TO OTHER BODIES                                 |                                            |                                |                |                                |                |                                 |                |                                  |                                |                                 |                |
| SPTC: ANNUAL BUS SUBSIDY                                | 1,834                                      | 4                              | under          | 5                              | under          | 5                               | under          | 1,834                            | 1,828                          | 6                               | under          |
| SPTC: BUS OTHER                                         | 258                                        | 1                              | under          | 1                              | under          | 1                               | under          | 258                              | 257                            | 1                               | under          |
| SPTC: FERRIES                                           | 29                                         | 0                              | over           | 0                              | over           | 0                               | over           | 29                               | 29                             | 0                               | over           |
| SPTC: UNDERGROUND                                       | 1,351                                      | 3                              | under          | 3                              | under          | 3                               | under          | 1,351                            | 1,346                          | 5                               | under          |
| SPTC: OTHER                                             | 1,868                                      | 5                              | under          | 5                              | under          | 5                               | under          | 1,868                            | 1,852                          | 16                              | under          |
| SPTC: MAINTENANCE OF BUS SHELTERS AND STOPS             | 102                                        | 0                              | over           | (5)                            | over           | 0                               | over           | 77                               | 77                             | 0                               | over           |
| OTHER LOCAL AUTHORITIES                                 | 101                                        | (7)                            | over           | (2)                            | over           | 29                              | under          | 69                               | 44                             | 25                              | under          |
| GRANTS TO VOLUNTARY ORGANISATIONS                       | 22                                         | 0                              | over           | 0                              | over           | 0                               | over           | 0                                | 0                              | 0                               | over           |
| PAYMENTS TO VOLUNTARY ORGANISATIONS                     | 30                                         | 0                              | over           | 0                              | over           | 0                               | over           | 8                                | 8                              | 0                               | over           |
| PAYMENTS TO OTHER BODIES                                | 6,017                                      | 3                              | under          | (6)                            | over           | 16                              | under          | 2,717                            | 2,708                          | 9                               | under          |
| <b>PAYMENT TO OTHER BODIES</b>                          | <b>11,612</b>                              | <b>9</b>                       | <b>under</b>   | <b>1</b>                       | <b>under</b>   | <b>59</b>                       | <b>under</b>   | <b>8,211</b>                     | <b>8,159</b>                   | <b>52</b>                       | <b>under</b>   |
| PAYMENT TO CONTRACTORS                                  |                                            |                                |                |                                |                |                                 |                |                                  |                                |                                 |                |
| PAYMENT TO TRADING SERVICES CONTRACTOR                  | 17,435                                     | 248                            | under          | 272                            | under          | 504                             | under          | 7,918                            | 7,500                          | 418                             | under          |
| PAYMENT TO LOCAL AUTHORITY CONTRACTOR                   | 302                                        | (2)                            | over           | (7)                            | over           | (11)                            | over           | 220                              | 231                            | (11)                            | over           |
| PAYMENT TO PRIVATE CONTRACTOR                           | 38,659                                     | 15                             | under          | 6                              | under          | (47)                            | over           | 27,488                           | 27,548                         | (60)                            | over           |
| PAYMENT TO INTERNAL CONSULTANTS                         | 10                                         | 0                              | over           | 0                              | over           | 0                               | over           | 0                                | 0                              | 0                               | over           |
| PAYMENT TO EXTERNAL CONSULTANTS / PROFESSIONAL SERVICES | 5                                          | (1)                            | over           | 0                              | over           | 0                               | over           | 4                                | 5                              | (1)                             | over           |
| <b>PAYMENT TO CONTRACTORS</b>                           | <b>56,411</b>                              | <b>260</b>                     | <b>under</b>   | <b>271</b>                     | <b>under</b>   | <b>446</b>                      | <b>under</b>   | <b>35,630</b>                    | <b>35,304</b>                  | <b>326</b>                      | <b>under</b>   |

South Lanarkshire Council

Community and Enterprise Resources - Total  
Expenditure / Income Variance Trends 2017/18

|                                                         | REVISED<br>ANNUAL<br>BUDGET<br>SLC 17/18 2 | PERIOD 8<br>VARIANCE<br>AMOUNT | Over/<br>Under | PERIOD 9<br>VARIANCE<br>AMOUNT | Over/<br>Under | PERIOD 10<br>VARIANCE<br>AMOUNT | Over/<br>Under | PERIOD 11<br>ESTIMATE<br>TO DATE | PERIOD 11<br>ACTUAL<br>TO DATE | PERIOD 11<br>VARIANCE<br>AMOUNT | Over/<br>Under |
|---------------------------------------------------------|--------------------------------------------|--------------------------------|----------------|--------------------------------|----------------|---------------------------------|----------------|----------------------------------|--------------------------------|---------------------------------|----------------|
| TRANSFER PAYMENTS                                       |                                            |                                |                |                                |                |                                 |                |                                  |                                |                                 |                |
| CONCESSIONARY FARES                                     | 596                                        | 8                              | under          | 8                              | under          | 8                               | under          | 586                              | 575                            | 11                              | under          |
| TRANSFER PAYMENTS                                       | 596                                        | 8                              | under          | 8                              | under          | 8                               | under          | 586                              | 575                            | 11                              | under          |
| FINANCING CHARGES                                       |                                            |                                |                |                                |                |                                 |                |                                  |                                |                                 |                |
| LEASING CHARGES - FINANCE                               | 1                                          | 1                              | under          | 1                              | under          | 1                               | under          | 1                                | 0                              | 1                               | under          |
| LEASING CHARGES - OPERATIONAL                           | 1                                          | 0                              |                | 0                              |                | (1)                             | over           | 0                                | 1                              | (1)                             | over           |
| IT EQUIPMENT LEASING CONTRACT                           | 178                                        | 1                              | under          | 0                              |                | 23                              | under          | 100                              | 77                             | 23                              | under          |
| FINANCING CHARGES                                       | 180                                        | 2                              | under          | 1                              | under          | 23                              | under          | 101                              | 78                             | 23                              | under          |
| TOTAL EXPENDITURE                                       | 153,478                                    | 204                            | under          | 333                            | under          | 468                             | under          | 106,325                          | 105,887                        | 438                             | under          |
| INCOME                                                  |                                            |                                |                |                                |                |                                 |                |                                  |                                |                                 |                |
| MILK SUBSIDIES FROM THE E.U                             | (55)                                       | 0                              |                | (6)                            | under rec      |                                 |                | (42)                             | (37)                           | (5)                             | under rec      |
| CONTRIBUTIONS FROM OTHER BODIES                         | (1,770)                                    | 10                             | over rec       | 14                             | over rec       | 15                              | over rec       | (809)                            | (826)                          | 17                              | over rec       |
| ERDF GRANT                                              | (78)                                       | 0                              |                | 0                              |                | 0                               |                | 0                                | 0                              | 0                               |                |
| ESF GRANT                                               | (1,505)                                    | 0                              |                | 0                              |                | 0                               |                | 0                                | 0                              | 0                               |                |
| SALES - GENERAL                                         | (4,733)                                    | (163)                          | under rec      | (112)                          | under rec      | (102)                           | under rec      | (3,319)                          | (3,239)                        | (80)                            | under rec      |
| SALES - DEPARTMENTS OF THE AUTHORITY                    | (327)                                      | 3                              | over rec       | 2                              | over rec       | (1)                             | under rec      | (112)                            | (114)                          | 2                               | over rec       |
| FEES AND CHARGES - GENERAL                              | (8,799)                                    | (68)                           | under rec      | (257)                          | under rec      | (362)                           | under rec      | (6,714)                          | (6,255)                        | (419)                           | under rec      |
| FEES AND CHARGES - OTHER BODIES                         | (319)                                      | (1)                            | under rec      | 1                              | over rec       | 3                               | over rec       | (223)                            | (225)                          | 2                               | over rec       |
| FEES AND CHARGES - DEPARTMENTS OF THE AUTHORITY         | (4,014)                                    | 3                              | over rec       | 11                             | over rec       | (35)                            | under rec      | (3,558)                          | (3,518)                        | (40)                            | under rec      |
| RENTAL INCOME                                           | (513)                                      | 25                             | over rec       | 24                             | over rec       | 24                              | over rec       | (148)                            | (172)                          | 24                              | over rec       |
| OTHER INCOME                                            | (3,953)                                    | (2)                            | under rec      | 11                             | over rec       | 84                              | over rec       | (2,273)                          | (2,354)                        | 91                              | over rec       |
| RECOVERY OF CENTRAL SUPPORT COSTS FROM TRADING SERVICES | (198)                                      | 0                              |                | 0                              |                | 0                               |                | 0                                | 0                              | 0                               |                |
| RECOVERY FROM CAPITAL                                   | (618)                                      | 0                              |                | 0                              |                | 2                               | over rec       | (618)                            | (620)                          | 2                               | over rec       |
| TRADING SERVICES RECHARGES                              | (6,461)                                    | (11)                           | under rec      | (21)                           | under rec      | 37                              | over rec       | (5,959)                          | (6,000)                        | 41                              | over rec       |
| INCOME                                                  | (33,343)                                   | (204)                          | under rec      | (333)                          | under rec      | (322)                           | under rec      | (23,775)                         | (23,410)                       | (365)                           | under rec      |
| NET EXPENDITURE                                         | 120,135                                    | 0                              |                | 0                              |                | 146                             | under          | 82,550                           | 82,477                         | 73                              | under          |

**Appendix B**

**South Lanarkshire Council**

**Revenue Budget Monitoring Statement**

**Period Ended 5 January 2018 (No.11)**

**Education Resources**

|                                  | Annual<br>Budget | Forecast<br>for Year | Annual<br>Forecast<br>Over / Under | Budget<br>Proportion<br>to 05/01/18 | Actual<br>to Period 11<br>to 05/01/18 | Variance<br>to 05/01/18 |
|----------------------------------|------------------|----------------------|------------------------------------|-------------------------------------|---------------------------------------|-------------------------|
|                                  | £m               | £m                   | £m                                 | £m                                  | £m                                    | £m                      |
| Education                        | 294.159          | 293.517              | 0.642 under                        | 210.190                             | 209.769                               | 0.421 under             |
| <b>Total Education Resources</b> | <b>294.159</b>   | <b>293.517</b>       | <b>0.642 under</b>                 | <b>210.190</b>                      | <b>209.769</b>                        | <b>0.421 under</b>      |

**Service Departments :-**

Education

**Total Education Resources**

**Education Resources Variance Analysis 2017/18 (Period 11)**

| Subjective Head       | Variance   | Subjective line                                                                                        | Service / amount      | Explanation                                                                                                                               |
|-----------------------|------------|--------------------------------------------------------------------------------------------------------|-----------------------|-------------------------------------------------------------------------------------------------------------------------------------------|
| Employee Costs        | 47k under  | Teachers Basic / Superannuation / NI - (215k) over                                                     | Schools - (215k) over | The overspend relates to the cost of providing teacher cover in schools.                                                                  |
|                       |            | APT&C Basic / Superannuation / NI - 262k under                                                         | Schools - 262k under  | The underspend reflects turnover of staff and vacancies.                                                                                  |
| Property Costs        | 440k under | Rates - 79k under                                                                                      | Schools - 79k under   | This underspend is due to the timing of new school openings.                                                                              |
|                       |            | Water Metered Charges - 130k under                                                                     | Schools - 130k under  | The costs for new schools are lower than anticipated and the budget has been used to manage overspends elsewhere.                         |
|                       |            | Gas - 230k under                                                                                       | Schools - 230k under  | This underspend reflects consumption efficiencies and a reduction in the unit price of gas over the year.                                 |
| Supplies and Services | (71k) over | Aids for Clients- (44k) over<br>Adaptations for Clients - (64k) over<br>Furniture General - (51k) over | Schools - (159k) over | This overspend reflects the increased demand for equipment for pupils with additional support needs.                                      |
|                       |            | Catering - 129k under                                                                                  | Schools - 129k under  | This underspend is due to the expenditure on the provision of lunches in Early Years establishments being lower than anticipated to date. |

| Subjective Head          | Variance    | Subjective line                                          | Service / amount      | Explanation                                                                                                                                                       |
|--------------------------|-------------|----------------------------------------------------------|-----------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Transport and Plant      | (426k) over | Fleet Service Charges (all lines) - (335k) over          | Schools - (335k) over | This is demand led and reflects the volume of children with Additional Support Needs requiring transportation to school.                                          |
|                          |             | Pupil Transport - Special Educational Needs - (89k) over | Schools - (89k) over  | This is demand led and reflects the volume of children with Additional Support Needs requiring transportation to school.                                          |
| Administration Costs     | (34k) over  | Advertising - Other - (23k) over                         | Schools - (23k) over  | This overspend relates to advertising for the recruitment of teachers.                                                                                            |
| Payments to Other Bodies | 225k under  | Other Local Authorities - 209k under                     | Schools - 209k under  | This is a demand led service and reflects a reduction in the placement of young people with additional support needs within other local authority establishments. |
| Payments to Contractors  | (87k) over  | Payment to Private Contractor - (85k) over               | Schools - (85k) over  | The overspend represents inflation costs within the PPP contract being higher than anticipated to date.                                                           |

| Subjective Head   | Variance            | Subjective line                                                 | Service / amount              | Explanation                                                                                                                                                                        |
|-------------------|---------------------|-----------------------------------------------------------------|-------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Transfer Payments | 46k under           | Footwear and Clothing Grants - 41k under                        | Schools - 41k under           | This is a demand led service and the underspend reflects the lower than anticipated level of uptake in grants to date.                                                             |
| Income            | 281k over recovered | Fees and Charges - Other Local Authorities - 96k over recovered | Schools - 96k over recovered  | This over recovery reflects payments from other local authorities for placements within South Lanarkshire Council establishments and is offset by an underspend in Employee Costs. |
|                   |                     | Early Years Fees - 202k over recovered                          | Schools - 202k over recovered | This relates to the over recovery of Early Years fees due to additional uptake of the service.                                                                                     |

South Lanarkshire Council

Education Resource - Total

Expenditure / Income Variance Trends 2017/2018

|                                                | REVISED<br>ANNUAL<br>BUDGET<br>SLC 17/18 2 | PERIOD 8<br>VARIANCE<br>AMOUNT | Over/<br>Under | PERIOD 9<br>VARIANCE<br>AMOUNT | Over/<br>Under | PERIOD 10<br>VARIANCE<br>AMOUNT | Over/<br>Under | PERIOD 11<br>ESTIMATE<br>TO DATE | PERIOD 11<br>ACTUAL<br>TO DATE | PERIOD 11<br>VARIANCE<br>AMOUNT | Over/<br>Under |
|------------------------------------------------|--------------------------------------------|--------------------------------|----------------|--------------------------------|----------------|---------------------------------|----------------|----------------------------------|--------------------------------|---------------------------------|----------------|
| EMPLOYEE COSTS                                 |                                            |                                |                |                                |                |                                 |                |                                  |                                |                                 |                |
| TEACHERS BASIC                                 | 125,596                                    | 0                              |                | 0                              |                | 17                              | under          | 94,182                           | 94,280                         | (98)                            | over           |
| TEACHERS SUPERANNUATION                        | 21,693                                     | 0                              |                | 0                              |                | (43)                            | over           | 15,787                           | 15,871                         | (84)                            | over           |
| TEACHERS NI                                    | 13,731                                     | 0                              |                | 0                              |                | (46)                            | over           | 9,896                            | 9,929                          | (33)                            | over           |
| DAILY TEACHERS BASIC                           | 1,190                                      | 0                              |                | 0                              |                | 0                               |                | 1,081                            | 1,081                          | 0                               |                |
| DAILY TEACHERS SUPERANNUATION                  | 106                                        | 0                              |                | 0                              |                | 0                               |                | 106                              | 106                            | 0                               |                |
| DAILY TEACHERS NI                              | 110                                        | 0                              |                | 0                              |                | 0                               |                | 90                               | 90                             | 0                               |                |
| TEACHERS TRAINING                              | 1,330                                      | 0                              |                | 10                             | under          | 1                               | under          | 370                              | 370                            | 0                               |                |
| APT&C BASIC                                    | 36,198                                     | 32                             | under          | 40                             | under          | 52                              | under          | 26,590                           | 26,367                         | 223                             | under          |
| APT&C OVERTIME                                 | 4                                          | (10)                           | over           | (17)                           | over           | (26)                            | over           | 3                                | 30                             | (27)                            | over           |
| APT&C SUPERANNUATION                           | 6,161                                      | 5                              | under          | 11                             | under          | 28                              | under          | 4,598                            | 4,599                          | (1)                             | over           |
| APT&C NIC                                      | 2,632                                      | 8                              | under          | 14                             | under          | 17                              | under          | 1,764                            | 1,724                          | 40                              | under          |
| SESSIONAL WORK                                 | 117                                        | 0                              |                | 0                              |                | 0                               |                | 113                              | 113                            | 0                               |                |
| TRAVEL AND SUBSISTANCE                         | 351                                        | 3                              | under          | 5                              | under          | 19                              | under          | 196                              | 174                            | 22                              | under          |
| OTHER EMPLOYEE COSTS                           | 323                                        | 3                              | under          | 5                              | under          | 11                              | under          | 247                              | 242                            | 5                               | under          |
| PENSION INCREASES                              | 434                                        | 0                              |                | 0                              |                | 0                               |                | 275                              | 275                            | 0                               |                |
| PREMATURE RETIRALS                             | 4,681                                      | 0                              |                | 0                              |                | 0                               |                | 3,123                            | 3,123                          | 0                               |                |
| EMPLOYEE COSTS                                 | 214,637                                    | 41                             | under          | 68                             | under          | 30                              | under          | 158,421                          | 158,374                        | 47                              | under          |
| PROPERTY COSTS                                 |                                            |                                |                |                                |                |                                 |                |                                  |                                |                                 |                |
| RATES                                          | 14,501                                     | 0                              |                | 0                              |                | 48                              | under          | 14,420                           | 14,341                         | 79                              | under          |
| SCOTTISH WATER - METERED (DRAINAGE) CHARGES    | 983                                        | 0                              |                | 0                              |                | 0                               |                | 247                              | 247                            | 0                               |                |
| SCOTTISH WATER - METERED CHARGES               | 693                                        | 0                              |                | 2                              | under          | 80                              | under          | 519                              | 389                            | 130                             | under          |
| RENT                                           | 256                                        | 0                              |                | 0                              |                | 0                               |                | 200                              | 200                            | 0                               |                |
| FACTORING CHARGES                              | 0                                          | (1)                            | over           | 0                              |                | 0                               |                | 0                                | 0                              | 0                               |                |
| BED AND BREAKFAST                              | 2                                          | 0                              |                | 0                              |                | 0                               |                | 0                                | 0                              | 0                               |                |
| PROPERTY INSURANCE                             | 480                                        | (2)                            | over           | (2)                            | over           | (4)                             | over           | 480                              | 484                            | (4)                             | over           |
| SECURITY COSTS                                 | 63                                         | 0                              |                | 0                              |                | 0                               |                | 15                               | 15                             | 0                               |                |
| GROUND MAINTENANCE                             | 1                                          | 0                              |                | 0                              |                | 0                               |                | 1                                | 1                              | 0                               |                |
| REPAIRS & MAINTENANCE - INTERNAL CONTRACTOR    | 21                                         | 3                              | under          | 0                              |                | 0                               |                | 4                                | 4                              | 0                               |                |
| REPAIRS & MAINTENANCE - EXTERNAL CONTRACTOR    | 0                                          | (2)                            | over           | 0                              |                | 0                               |                | 0                                | 3                              | (3)                             | over           |
| ADAPTIONS - INTERNAL CONTRACTORS               | 74                                         | 0                              |                | 0                              |                | 0                               |                | 36                               | 36                             | 0                               |                |
| ELECTRICITY - CONTRACT                         | 3,297                                      | 0                              |                | 0                              |                | 0                               |                | 1,858                            | 1,858                          | 0                               |                |
| GAS                                            | 1,847                                      | 0                              |                | 0                              |                | 120                             | under          | 823                              | 593                            | 230                             | under          |
| HEATING OIL                                    | 71                                         | 5                              | under          | 6                              | under          | 0                               |                | 31                               | 31                             | 0                               |                |
| SOLID FUEL                                     | 185                                        | 9                              | under          | 9                              | under          | 0                               |                | 126                              | 126                            | 0                               |                |
| JANITOR SERVICE                                | 61                                         | 0                              |                | 0                              |                | 0                               |                | 61                               | 61                             | 0                               |                |
| JANITORIAL SUPPLIES                            | 8                                          | 0                              |                | 0                              |                | 0                               |                | 0                                | 0                              | 0                               |                |
| CLEANING CONTRACT                              | 8                                          | 0                              |                | 8                              | under          | 0                               |                | 0                                | 0                              | 0                               |                |
| CLEANING OUTWITH CONTRACT                      | 5                                          | 0                              |                | 3                              | under          | 0                               |                | 0                                | 0                              | 0                               |                |
| CLEANING AND JANITORIAL SUPPLIES AND EQUIPMENT | 177                                        | (6)                            | over           | (8)                            | over           | 0                               |                | 169                              | 169                            | 0                               |                |
| WINDOW CLEANING                                | 3                                          | 3                              | under          | 3                              | under          | 2                               | under          | 2                                | 0                              | 2                               | under          |
| STEWARD SERVICE                                | 1                                          | 1                              | under          | 1                              | under          | 1                               | under          | 1                                | 0                              | 1                               | under          |
| REFUSE UPLIFT                                  | 7                                          | (2)                            | over           | (3)                            | over           | (2)                             | over           | 5                                | 8                              | (3)                             | over           |
| REMOVAL & STORAGE COSTS                        | 1                                          | (1)                            | over           | (2)                            | over           | (2)                             | over           | 0                                | 2                              | (2)                             | over           |
| OTHER PROPERTY COSTS                           | 31                                         | 0                              |                | 0                              |                | 9                               | under          | 31                               | 21                             | 10                              | under          |
| ACCOMMODATION RECHARGE TO USERS                | 882                                        | 0                              |                | 0                              |                | 0                               |                | 882                              | 882                            | 0                               |                |
| PROPERTY COSTS                                 | 23,658                                     | 7                              | under          | 17                             | under          | 252                             | under          | 19,911                           | 19,471                         | 440                             | under          |

South Lanarkshire Council

Education Resource - Total

Expenditure / Income Variance Trends 2017/2018

|                                                | REVISED<br>ANNUAL<br>BUDGET<br>SLC 17/18 2 | PERIOD 8<br>VARIANCE<br>AMOUNT | Over/<br>Under | PERIOD 9<br>VARIANCE<br>AMOUNT | Over/<br>Under | PERIOD 10<br>VARIANCE<br>AMOUNT | Over/<br>Under | PERIOD 11<br>ESTIMATE<br>TO DATE | PERIOD 11<br>ACTUAL<br>TO DATE | PERIOD 11<br>VARIANCE<br>AMOUNT | Over/<br>Under |
|------------------------------------------------|--------------------------------------------|--------------------------------|----------------|--------------------------------|----------------|---------------------------------|----------------|----------------------------------|--------------------------------|---------------------------------|----------------|
| SUPPLIES AND SERVICES                          |                                            |                                |                |                                |                |                                 |                |                                  |                                |                                 |                |
| COMPUTER EQUIPMENT PURCHASE                    | 430                                        | 0                              |                | 0                              |                | 0                               |                | 430                              | 430                            | 0                               |                |
| COMPUTER EQUIPMENT RENTAL                      | 1                                          | 0                              |                | 0                              |                | 0                               |                | 1                                | 0                              | 1                               | under          |
| I.T. EQUIPMENT MAINT-CONTRACT                  | 3,384                                      | 0                              |                | 0                              |                | (73)                            | over           | 2,534                            | 2,534                          | 0                               |                |
| I.T. ELECTRONIC MESSAGING                      | 33                                         | 7                              | under          | 7                              | under          | 0                               |                | 23                               | 23                             | 0                               |                |
| EQUIPMENT APPARATUS AND TOOLS                  | 52                                         | 15                             | under          | 11                             | under          | 1                               | under          | 27                               | 27                             | 0                               |                |
| SMALL TOOLS                                    | 0                                          | (1)                            | over           | (1)                            | over           | (1)                             | over           | 0                                | 1                              | (1)                             | over           |
| AIDS FOR CLIENTS                               | 22                                         | (9)                            | over           | (18)                           | over           | (28)                            | over           | 22                               | 66                             | (44)                            | over           |
| ADAPTATIONS FOR CLIENTS                        | 7                                          | (14)                           | over           | (32)                           | over           | (30)                            | over           | 6                                | 70                             | (64)                            | over           |
| SUPPLIES FOR CLIENTS                           | 1                                          | (2)                            | over           | (3)                            | over           | (3)                             | over           | 0                                | 3                              | (3)                             | over           |
| FURNITURE - OFFICE                             | 55                                         | (1)                            | over           | 3                              | under          | 4                               | under          | 43                               | 34                             | 9                               | under          |
| FURNITURE - GENERAL                            | 80                                         | 0                              |                | 0                              |                | (35)                            | over           | 25                               | 76                             | (51)                            | over           |
| FURNISHINGS (INCL. CROCKERY & LINEN)           | 3                                          | (4)                            | over           | (4)                            | over           | (4)                             | over           | 2                                | 7                              | (5)                             | over           |
| MATERIALS                                      | 13                                         | 0                              |                | 0                              |                | 0                               |                | 0                                | 0                              | 0                               |                |
| MATERIALS APPARATUS AND EQUIPMENT              | 3,066                                      | 0                              |                | 0                              |                | 0                               |                | 1,486                            | 1,509                          | (23)                            | over           |
| PUPIL EQUITY FUNDING                           | 4,898                                      | 0                              |                | 0                              |                | 0                               |                | 18                               | 18                             | 0                               |                |
| LIBRARY/RESOURCE CENTRE/MATERIALS              | 76                                         | 8                              | under          | 9                              | under          | 0                               |                | 32                               | 32                             | 0                               |                |
| AUDIO VISUAL                                   | 9                                          | 0                              |                | 0                              |                | 0                               |                | 9                                | 12                             | (3)                             | over           |
| PUBLICATIONS, JOURNALS, NEWSPAPERS ETC.        | 13                                         | (6)                            | over           | (4)                            | over           | (4)                             | over           | 13                               | 19                             | (6)                             | over           |
| TV/LICENCES - EDUCATION                        | 22                                         | 8                              | under          | 9                              | under          | 0                               |                | 16                               | 16                             | 0                               |                |
| FOODSTUFFS - GENERAL                           | 41                                         | (7)                            | over           | 0                              |                | 0                               |                | 37                               | 37                             | 0                               |                |
| PROTECTIVE CLOTHING & UNIFORMS                 | 15                                         | (9)                            | over           | (9)                            | over           | (4)                             | over           | 15                               | 22                             | (7)                             | over           |
| OTHER SUPPLIES AND SERVICES                    | 0                                          | 7                              | under          | 8                              | under          | 8                               | under          | 0                                | (7)                            | 7                               | under          |
| HEALTH AND SAFETY                              | 14                                         | 6                              | under          | 8                              | under          | 0                               |                | 1                                | 1                              | 0                               |                |
| CATERING - CONTRACT                            | 622                                        | 0                              |                | 0                              |                | 129                             | under          | 440                              | 311                            | 129                             | under          |
| CATERING - OUTWITH CONTRACT                    | 8                                          | 0                              |                | 1                              | under          | 0                               |                | 4                                | 4                              | 0                               |                |
| CATERING - EXTERNAL                            | 0                                          | (5)                            | over           | (6)                            | over           | (8)                             | over           | 0                                | 10                             | (10)                            | over           |
| SUPPLIES AND SERVICES                          | 12,865                                     | (7)                            | over           | (21)                           | over           | (48)                            | over           | 5,184                            | 5,255                          | (71)                            | over           |
| TRANSPORT AND PLANT                            |                                            |                                |                |                                |                |                                 |                |                                  |                                |                                 |                |
| POOL CAR CHARGES-RENTAL                        | 1                                          | 0                              |                | 0                              |                | 0                               |                | 0                                | 0                              | 0                               |                |
| OTHER TRANSPORT COSTS                          | 2                                          | 0                              |                | 0                              |                | 0                               |                | 2                                | 2                              | 0                               |                |
| INSURANCE                                      | 3                                          | 0                              |                | 0                              |                | 0                               |                | 3                                | 3                              | 0                               |                |
| FLEET SERVICE CHARGES - SCHEDULED MAINTENANCE  | 106                                        | 53                             | under          | 63                             | under          | 103                             | under          | 105                              | 2                              | 103                             | under          |
| FLEET SERVICE CHARGES - VEHICLE MAINTENANCE    | 6                                          | (9)                            | over           | (16)                           | over           | (7)                             | over           | 6                                | 16                             | (10)                            | over           |
| FLEET SERVICE CHARGES - LEASING                | 6                                          | 1                              | under          | (5)                            | over           | (20)                            | over           | 6                                | 53                             | (47)                            | over           |
| FLEET SERVICE CHARGES - HIRED VEHICLES         | 0                                          | 0                              |                | (3)                            | over           | (4)                             | over           | 0                                | 4                              | (4)                             | over           |
| FLEET SERVICE CHARGES - ROAD FUND LICENCES/MOT | 0                                          | (2)                            | over           | (2)                            | over           | (3)                             | over           | 0                                | 4                              | (4)                             | over           |
| FLEET SERVICE CHARGES - FUEL                   | 55                                         | 19                             | under          | 0                              |                | 3                               | under          | 55                               | 60                             | (5)                             | over           |
| FLEET SERVICE CHARGES - DRIVERS                | 367                                        | (150)                          | over           | (168)                          | over           | (338)                           | over           | 367                              | 776                            | (409)                           | over           |
| FLEET SERVICE CHARGES - BUS ESCORTS            | 258                                        | 70                             | under          | 90                             | under          | 82                              | under          | 258                              | 217                            | 41                              | under          |
| HIRE OF EXTERNAL VEHICLES                      | 154                                        | 0                              |                | 0                              |                | 0                               |                | 53                               | 53                             | 0                               |                |
| HIRE OF SKIPS                                  | 0                                          | (2)                            | over           | (2)                            | over           | (2)                             | over           | 0                                | 2                              | (2)                             | over           |
| PUPIL TRANSPORT-SPECIAL EDUCATIONAL NEEDS      | 4,046                                      | (57)                           | over           | (68)                           | over           | (76)                            | over           | 2,568                            | 2,657                          | (89)                            | over           |
| PUPIL TRANSPORT-SCILYDE PASSENGER TRANSPORT    | 4,882                                      | 0                              |                | 0                              |                | 0                               |                | 4,427                            | 4,427                          | 0                               |                |
| PUPIL TRANSPORT - OTHER                        | 118                                        | 0                              |                | 0                              |                | 0                               |                | 28                               | 28                             | 0                               |                |
| TRANSPORT AND PLANT                            | 10,004                                     | (77)                           | over           | (111)                          | over           | (282)                           | over           | 7,878                            | 8,304                          | (426)                           | over           |

South Lanarkshire Council

Education Resource - Total

Expenditure / Income Variance Trends 2017/2018

|                                                         | REVISED<br>ANNUAL<br>BUDGET<br>SLC 17/18 2 | PERIOD 8<br>VARIANCE<br>AMOUNT | Over/<br>Under | PERIOD 9<br>VARIANCE<br>AMOUNT | Over/<br>Under | PERIOD 10<br>VARIANCE<br>AMOUNT | Over/<br>Under | PERIOD 11<br>ESTIMATE<br>TO DATE | PERIOD 11<br>ACTUAL<br>TO DATE | PERIOD 11<br>VARIANCE<br>AMOUNT | Over/<br>Under |
|---------------------------------------------------------|--------------------------------------------|--------------------------------|----------------|--------------------------------|----------------|---------------------------------|----------------|----------------------------------|--------------------------------|---------------------------------|----------------|
| ADMINISTRATION                                          |                                            |                                |                |                                |                |                                 |                |                                  |                                |                                 |                |
| PRINTING AND STATIONERY                                 | 526                                        | 0                              |                | 0                              |                |                                 |                | 472                              | 472                            | 0                               |                |
| TELEPHONES                                              | 230                                        | 4                              | under          | 7                              | under          | 8                               | under          | 152                              | 142                            | 10                              | under          |
| MOBILE PHONES                                           | 3                                          | (5)                            | over           | (8)                            | over           | (6)                             | over           | 2                                | 11                             | (9)                             | over           |
| ADVERTISING - OTHER                                     | 61                                         | (14)                           | over           | (11)                           | over           | (23)                            | over           | 61                               | 84                             | (23)                            | over           |
| POSTAGES/COURIERS                                       | 101                                        | 4                              | under          | 11                             | under          | 3                               | under          | 61                               | 61                             | 0                               |                |
| MEMBERSHIP FEES/SUBSCRIPTIONS                           | 86                                         | (1)                            | over           | 0                              |                | 0                               |                | 86                               | 86                             | 0                               |                |
| INSURANCE                                               | 76                                         | 0                              |                | 0                              |                | 0                               |                | 76                               | 76                             | 0                               |                |
| MEDICAL COSTS                                           | 6                                          | (3)                            | over           | (4)                            | over           | (3)                             | over           | 6                                | 10                             | (4)                             | over           |
| HOSPITALITY / CIVIC RECOGNITION                         | 9                                          | (5)                            | over           | (10)                           | over           | (6)                             | over           | 8                                | 14                             | (6)                             | over           |
| GIRO BANK AGENCY FEES                                   | 0                                          | 0                              |                | 0                              |                | (1)                             | over           | 0                                | 1                              | (1)                             | over           |
| SECURITY UPLIFT FEES                                    | 4                                          | 0                              |                | 0                              |                | 0                               |                | 3                                | 3                              | 0                               |                |
| OTHER ADMIN COSTS                                       | 2                                          | (9)                            | over           | (9)                            | over           | (10)                            | over           | 2                                | 13                             | (11)                            | over           |
| CONFERENCES - OFFICIALS (incl associated costs)         | 52                                         | 22                             | under          | 15                             | under          | 15                              | under          | 15                               | 0                              | 15                              | under          |
| TRAINING                                                | 55                                         | 7                              | under          | 9                              | under          | (2)                             | over           | 55                               | 60                             | (5)                             | over           |
| <b>ADMINISTRATION</b>                                   | <b>1,211</b>                               | <b>0</b>                       |                | <b>0</b>                       |                | <b>(26)</b>                     | <b>over</b>    | <b>999</b>                       | <b>1,033</b>                   | <b>(34)</b>                     | <b>over</b>    |
| PAYMENT TO OTHER BODIES                                 |                                            |                                |                |                                |                |                                 |                |                                  |                                |                                 |                |
| OTHER COMMITTEES OF THE AUTHORITY                       | 79                                         | 0                              |                | 0                              |                | 0                               |                | 48                               | 48                             | 0                               |                |
| OTHER LOCAL AUTHORITIES                                 | 1,352                                      | 11                             | under          | 16                             | under          | 209                             | under          | 479                              | 270                            | 209                             | under          |
| SCOTTISH QUALIFICATIONS AUTHORITY                       | 1,586                                      | 0                              |                | 0                              |                | 0                               |                | 1,553                            | 1,553                          | 0                               |                |
| PAYMENTS TO OTHER BODIES                                | 5,903                                      | 0                              |                | 0                              |                | 11                              | under          | 3,935                            | 3,917                          | 18                              | under          |
| INDEPENDENT SCHOOL PLACES                               | 3,857                                      | (24)                           | over           | (35)                           | over           | 0                               |                | 2,586                            | 2,586                          | 0                               |                |
| CONTRACT SPEECH THERAPY                                 | 678                                        | 0                              |                | 0                              |                | 0                               |                | 0                                | 0                              | 0                               |                |
| SCHOOL ACTIVITIES                                       | 225                                        | 0                              |                | 0                              |                | 0                               |                | 190                              | 190                            | 0                               |                |
| RESEARCH GRANTS - EDUCATION                             | 13                                         | 0                              |                | 0                              |                | 0                               |                | 13                               | 13                             | 0                               |                |
| PARENT COUNCILS (PREV SCHOOL BOARDS)                    | 36                                         | 3                              | under          | 0                              |                | 0                               |                | 14                               | 14                             | 0                               |                |
| P.E. FACILITIES                                         | 2                                          | 0                              |                | (1)                            | over           | (1)                             | over           | 2                                | 3                              | (1)                             | over           |
| ACTIVITIES PROGRAMME                                    | 861                                        | 0                              |                | 0                              |                | 0                               |                | 216                              | 216                            | 0                               |                |
| COPYRIGHT AGREEMENT                                     | 160                                        | 0                              |                | 0                              |                | 0                               |                | 160                              | 160                            | 0                               |                |
| VAT FREE EXCURSIONS - EDUCATION                         | 1                                          | 0                              |                | 0                              |                | 0                               |                | 0                                | 0                              | 0                               |                |
| EDUCATION MANAGEMENT SAVINGS                            | 1                                          | 0                              |                | 0                              |                | 0                               |                | 0                                | 0                              | 0                               |                |
| PRIVATE INDIVIDUALS - GENERAL                           | 0                                          | (1)                            | over           | (1)                            | over           | (1)                             | over           | 0                                | 1                              | (1)                             | over           |
| <b>PAYMENT TO OTHER BODIES</b>                          | <b>14,754</b>                              | <b>(11)</b>                    | <b>over</b>    | <b>(21)</b>                    | <b>over</b>    | <b>218</b>                      | <b>under</b>   | <b>9,196</b>                     | <b>8,971</b>                   | <b>225</b>                      | <b>under</b>   |
| PAYMENT TO CONTRACTORS                                  |                                            |                                |                |                                |                |                                 |                |                                  |                                |                                 |                |
| PAYMENT TO PRIVATE CONTRACTOR                           | 32,182                                     | 0                              |                | 0                              |                | (78)                            | over           | 21,333                           | 21,418                         | (85)                            | over           |
| PAYMENT TO EXTERNAL CONSULTANTS / PROFESSIONAL SERVICES | 0                                          | (2)                            | over           | (2)                            | over           | (2)                             | over           | 0                                | 2                              | (2)                             | over           |
| <b>PAYMENT TO CONTRACTORS</b>                           | <b>32,182</b>                              | <b>(2)</b>                     | <b>over</b>    | <b>(2)</b>                     | <b>over</b>    | <b>(80)</b>                     | <b>over</b>    | <b>21,333</b>                    | <b>21,420</b>                  | <b>(87)</b>                     | <b>over</b>    |

South Lanarkshire Council

Education Resource - Total

Expenditure / Income Variance Trends 2017/2018

|                                            | REVISED<br>ANNUAL<br>BUDGET<br>SLC 17/18 2 | PERIOD 8<br>VARIANCE<br>AMOUNT | Over/<br>Under | PERIOD 9<br>VARIANCE<br>AMOUNT | Over/<br>Under | PERIOD 10<br>VARIANCE<br>AMOUNT | Over/<br>Under | PERIOD 11<br>ESTIMATE<br>TO DATE | PERIOD 11<br>ACTUAL<br>TO DATE | PERIOD 11<br>VARIANCE<br>AMOUNT | Over/<br>Under |
|--------------------------------------------|--------------------------------------------|--------------------------------|----------------|--------------------------------|----------------|---------------------------------|----------------|----------------------------------|--------------------------------|---------------------------------|----------------|
| TRANSFER PAYMENTS                          |                                            |                                |                |                                |                |                                 |                |                                  |                                |                                 |                |
| EDUCATION MAINTENANCE ALLOWANCE            | 653                                        | 0                              |                | 0                              |                | 0                               |                | 653                              | 653                            | 0                               |                |
| FOOTWEAR & CLOTHING GRANTS                 | 579                                        | 0                              |                | 0                              |                | 29                              | under          | 529                              | 488                            | 41                              | under          |
| WORK EXPERIENCE                            | 13                                         | 2                              | under          | 5                              | under          | 6                               | under          | 7                                | 2                              | 5                               | under          |
| TRANSFER PAYMENTS                          | 1,245                                      | 2                              | under          | 5                              | under          | 35                              | under          | 1,189                            | 1,143                          | 46                              | under          |
| FINANCING CHARGES                          |                                            |                                |                |                                |                |                                 |                |                                  |                                |                                 |                |
| LEASING CHARGES - OPERATIONAL              | 62                                         | 0                              |                | 0                              |                | 0                               |                | 49                               | 49                             | 0                               |                |
| I.T. EQUIPMENT LEASING - CONTRACT          | 265                                        | 0                              |                | 0                              |                | 0                               |                | 122                              | 122                            | 0                               |                |
| FINANCING CHARGES                          | 327                                        | 0                              |                | 0                              |                | 0                               |                | 171                              | 171                            | 0                               |                |
| TOTAL EXPENDITURE                          | 310,883                                    | (47)                           | over           | (65)                           | over           | 99                              | under          | 224,282                          | 224,142                        | 140                             | under          |
| INCOME                                     |                                            |                                |                |                                |                |                                 |                |                                  |                                |                                 |                |
| GOVERNMENT GRANT - GAELIC EDUCATION        | (148)                                      | 0                              |                | 0                              |                | 0                               |                | (145)                            | (145)                          | 0                               |                |
| GOVERNMENT GRANTS - OTHER EDUCATION GRANTS | (10,565)                                   | 0                              |                | 0                              |                | 0                               |                | (8,287)                          | (8,287)                        | 0                               |                |
| MILK SUBSIDIES FROM THE SCOTTISH OFFICE    | (66)                                       | (5)                            | under rec      | 0                              |                | 13                              | over rec       | (18)                             | (30)                           | 12                              | over rec       |
| CONTRIBUTIONS FROM OTHER BODIES            | (2,849)                                    | 0                              |                | 0                              |                | 0                               |                | (2,717)                          | (2,717)                        | 0                               |                |
| ESF GRANT                                  | (436)                                      | 0                              |                | 0                              |                | 0                               |                | (365)                            | (365)                          | 0                               |                |
| SALES - DEPARTMENTS OF THE AUTHORITY       | (27)                                       | 0                              |                | 2                              | over rec       | 2                               | over rec       | (27)                             | (29)                           | 2                               | over rec       |
| FEES AND CHARGES - GENERAL                 | (117)                                      | 0                              |                | 0                              |                | (24)                            | under rec      | (55)                             | (19)                           | (36)                            | under rec      |
| FEES AND CHARGES - OTHER LOCAL AUTHORITIES | (1,201)                                    | 8                              | over rec       | 0                              |                | 32                              | over rec       | (1,201)                          | (1,297)                        | 95                              | over rec       |
| PLAYGROUP ACCOMMODATION CHARGE             | (23)                                       | 0                              |                | (2)                            | under rec      | (2)                             | under rec      | (8)                              | (4)                            | (4)                             | under rec      |
| EARLY YEARS FEES                           | (339)                                      | 44                             | over rec       | 65                             | over rec       | 93                              | over rec       | (339)                            | (541)                          | 202                             | over rec       |
| RENTAL INCOME                              | (32)                                       | 0                              |                | 0                              |                | 0                               |                | (9)                              | (9)                            | 0                               |                |
| COURSE FEES                                | (15)                                       | 0                              |                | 0                              |                | 0                               |                | (15)                             | (23)                           | 8                               | over rec       |
| OTHER INCOME                               | (24)                                       | 0                              |                | 0                              |                | 0                               |                | (24)                             | (25)                           | 1                               | over rec       |
| ACCOMMODATION INCOME FROM USERS            | (882)                                      | 0                              |                | 0                              |                | 0                               |                | (882)                            | (882)                          | 0                               |                |
| INCOME                                     | (16,724)                                   | 47                             | over rec       | 65                             | over rec       | 114                             | over rec       | (14,092)                         | (14,373)                       | 281                             | over rec       |
| NET EXPENDITURE                            | 294,159                                    | 0                              |                | 0                              |                | 213                             | under          | 210,190                          | 209,769                        | 421                             | under          |

**Appendix C**

**South Lanarkshire Council**

**Revenue Budget Monitoring Statement**

**Period Ended 5 January 2018 (No.11)**

**Finance and Corporate Resources**

**Service Departments :-**

Finance Services  
Audit and Compliance Services  
Information Technology Services  
Communications and Strategy Services  
Administration and Licensing Services  
Personnel Services

| Annual<br>Budget<br>£m | Forecast<br>for Year<br>£m | Annual<br>Forecast<br>Over / Under<br>£m | Budget<br>Proportion<br>to 05/01/18<br>£m | Actual<br>to Period 11<br>to 05/01/18<br>£m | Variance<br>to 05/01/18<br>£m |
|------------------------|----------------------------|------------------------------------------|-------------------------------------------|---------------------------------------------|-------------------------------|
| 16.118                 | 15.926                     | 0.192 under                              | 16.497                                    | 16.323                                      | 0.174 under                   |
| 0.421                  | 0.445                      | (0.024) over                             | 0.462                                     | 0.486                                       | (0.024) over                  |
| 3.902                  | 3.902                      | 0.000                                    | 4.650                                     | 4.650                                       | 0.000                         |
| 1.046                  | 1.164                      | (0.118) over                             | 1.081                                     | 1.214                                       | (0.133) over                  |
| 5.756                  | 5.806                      | (0.050) over                             | 4.897                                     | 4.914                                       | (0.017) over                  |
| 6.669                  | 6.669                      | 0.000                                    | 5.311                                     | 5.311                                       | 0.000                         |
| <b>33.912</b>          | <b>33.912</b>              | <b>0.000</b>                             | <b>32.898</b>                             | <b>32.898</b>                               | <b>0.000</b>                  |

**Total Finance and Corporate Resources**

**Finance and Corporate Resources Variance Analysis 2017/18 (Period 11)**

| Subjective Head | Variance   | Subjective line                                | Service / amount                                                                            | Explanation                                                                                                                            |
|-----------------|------------|------------------------------------------------|---------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------|
| Employee Costs  | 145k under | APT&C Basic / Superannuation / NI - 291k under | All Services - 291k under                                                                   | The underspend is due to vacancies which are being considered in line with Service requirements.                                       |
|                 |            | Overtime - (91k) over                          | Finance Services - (86k) over                                                               | The overspend is due to overtime within Benefits and Revenues to cover vacancies and is offset by the underspend above.                |
|                 |            | Pension Increases - (47k) over                 | IT Services - (16k) over<br>Personnel Services - (16k) over<br>Finance Services - (7k) over | The overspend reflects the ongoing cost of retirals and will be managed within the overall budget.                                     |
| Property Costs  | (78k) over | Rates - (20k) over                             | Personnel Services - (19k) over                                                             | The overspend relates to costs for Hillhouse Training Unit and will be managed within the overall budget.                              |
|                 |            | Electricity - Contract - (39k) over            | IT Services - (39k) over                                                                    | The overspend is due to increased electricity costs at the Caird Data Centre, reflecting the current level of tenants in the building. |

| Subjective Head       | Variance   | Subjective line                           | Service / amount                                 | Explanation                                                                                                                                                                     |
|-----------------------|------------|-------------------------------------------|--------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Supplies and Services | (82k) over | Computer Equipment Purchase - (101k) over | Finance Services - (105k) over                   | The overspend is due to additional contract costs to date in relation to the Benefits and Revenues systems.                                                                     |
|                       |            | <u>Foodstuffs General - 28k under</u>     | <u>Personnel Services - 28k under</u>            | This relates to lower than anticipated expenditure at the Coalyard and Cafés due to a reduction in footfall and is offset by an under recovery of income.                       |
| Administration Costs  | 160k under | Advertising - Recruitment - (18k) over    | Personnel Services - (18k) over                  | This is a demand led budget and the overspend reflects increased expenditure on recruitment which will be managed within the overall budget.                                    |
|                       |            | Postages / Couriers - 39k under           | Communications and Strategy Services - 42k under | The underspend is due to lower than anticipated technical charges in relation to the bulk mailing contract to date and is offset by an under recovery of income from Resources. |
|                       |            | Paypoint Fees - 36k under                 | Finance Services - 36k                           | This is a demand led budget and the underspend is due to a reduction in the volume of paypoint transactions in respect of the collection of Council Tax.                        |

| Subjective Head             | Variance  | Subjective line                                | Service / amount                                         | Explanation                                                                                                                                      |
|-----------------------------|-----------|------------------------------------------------|----------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------|
| Administration Costs (cont) |           | Other Admin Costs - 62k under                  | Administration, Legal and Licensing Services - 55k under | The underspend is due to less than anticipated expenditure on the 2017 Local Government Election.                                                |
|                             |           | Training - 43k under                           | Personnel Services - 48k under                           | The underspend is due to less spend than anticipated on employee training to date. This is mainly due to more training being undertaken on-line. |
| Payment to Other Bodies     | 73k under | Payment to Voluntary Organisations - 12k under | Administration, Legal and Licensing Services - 12k under | The underspend reflects the lower than anticipated uptake of grants to date.                                                                     |
|                             |           | <u>Payments to Other Bodies - 20k under</u>    | <u>Personnel - 14k under</u>                             | This is a demand led budget and the underspend is due to less than anticipated expenditure on employee physiotherapy to date.                    |
|                             |           | External Audit Fees - 25k under                | Finance Services - 25k under                             | The underspend reflects the reduced Audit Fee payable in this financial year.                                                                    |
| Financing Charges           | 42k under | Leasing Charges - Operational - 33k under      | Finance Services - 32k under                             | The underspend relates to the budget for hardware servers which is not required until future financial years.                                    |

| Subjective Head | Variance               | Subjective line                                                 | Service / amount                           | Explanation                                                                                                                                                                                     |
|-----------------|------------------------|-----------------------------------------------------------------|--------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Income          | (277k) under recovered | Rent Rebate Subsidy - (91k) under recovered                     | Finance Services - (91k) under recovered   | This under recovery reflects a reduced recovery of overpayments in relation to Housing Benefit in the financial year.                                                                           |
|                 |                        | Rent Allowance Subsidy - (55k) under recovered                  | Finance Services - (55k) under recovered   | This under recovery reflects a reduced recovery of overpayments in relation to Housing Benefit in the financial year.                                                                           |
|                 |                        | DWP Subsidy - 150k over recovered                               | Finance Services - 150k over recovered     | The over recovery relates to income to fund new burdens in respect of the impact of Universal Credit and Discretionary Housing Payments administration and is offset by additional expenditure. |
|                 |                        | Contributions from Development Agencies - (27k) under recovered | Personnel Services - (27k) under recovered | The under recovery is due to less than anticipated contributions from Skills Development Scotland for trainees.                                                                                 |
|                 |                        | European Social Fund (ESF) Grant - 28k over recovered           | Audit Services - 28k over recovered        | The over recovery of income relates to European Social Fund Management Fee and additional LEADER monies anticipated in the financial year.                                                      |

| Subjective Head | Variance | Subjective line                                                                | Service / amount                                                    | Explanation                                                                                                                                                                          |
|-----------------|----------|--------------------------------------------------------------------------------|---------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Income (cont)   |          | Sales General - (40k) under recovered                                          | Personnel Services - (40k) under recovered                          | The under recovery relates to reduced income at the Coalyard and Cafés in the financial year due to reduced footfall and is offset by reduced expenditure.                           |
|                 |          | Fees and Charges - Other Bodies - 22k over recovered                           | Communications and Strategy Services - 22k over recovered           | The over recovery is demand led and reflects increased income from the Leisure Trust in the financial year for print work completed to date.                                         |
|                 |          | <u>Fees and Charges - Departments of the Authority - (22k) under recovered</u> | <u>Communications and Strategy Services - (32k) under recovered</u> | The under recovery is due to lower than anticipated income from Resources for technical charges in relation to the bulk mailing contract and is offset by reductions in expenditure. |
|                 |          | Other Income - (194k) under recovered                                          | IT Services - (43k) under recovered                                 | The under recovery relates to recharges to the Leisure Trust to date and is offset by reduced expenditure.                                                                           |
|                 |          |                                                                                | Communications and Strategy Services - (102k) under recovered       | The under recovery is due to less than anticipated external income for print work completed to date.                                                                                 |

| Subjective Head | Variance | Subjective line     | Service / amount                           | Explanation                                                                                                                                                         |
|-----------------|----------|---------------------|--------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Income (cont)   |          | Other Income (cont) | Personnel Services - (66k) under recovered | The under recovery relates to a reduced requirement from the Training Fund in the financial year for Modern Apprentices and is offset by reductions in expenditure. |

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

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|                                                | REVISED<br>ANNUAL<br>BUDGET<br>SLC 17/18 2 | PERIOD 8<br>VARIANCE<br>AMOUNT | Over/<br>Under | PERIOD 9<br>VARIANCE<br>AMOUNT | Over/<br>Under | PERIOD 10<br>VARIANCE<br>AMOUNT | Over/<br>Under | PERIOD 11<br>ESTIMATE<br>TO DATE | PERIOD 11<br>ACTUAL<br>TO DATE | PERIOD 11<br>VARIANCE<br>AMOUNT | Over/<br>Under |
|------------------------------------------------|--------------------------------------------|--------------------------------|----------------|--------------------------------|----------------|---------------------------------|----------------|----------------------------------|--------------------------------|---------------------------------|----------------|
| EMPLOYEE COSTS                                 |                                            |                                |                |                                |                |                                 |                |                                  |                                |                                 |                |
| APT & C BASIC                                  | 25,898                                     | 52                             | under          | 70                             | under          | 142                             | under          | 19,386                           | 19,245                         | 141                             | under          |
| APT & C OVERTIME                               | 45                                         | (66)                           | over           | (79)                           | over           | (90)                            | over           | 33                               | 124                            | (91)                            | over           |
| APT & C SUPERANNUATION                         | 4,894                                      | 61                             | under          | 92                             | under          | 112                             | under          | 3,651                            | 3,514                          | 137                             | under          |
| APT & C NIC                                    | 2,426                                      | (10)                           | over           | (2)                            | over           | 3                               | under          | 1,810                            | 1,797                          | 13                              | under          |
| MANUAL BASIC                                   | 15                                         | 0                              | over           | (1)                            | over           | 3                               | under          | 15                               | 13                             | 2                               | under          |
| TRAVEL AND SUBSISTANCE                         | 48                                         | 7                              | under          | 6                              | under          | 8                               | under          | 36                               | 28                             | 8                               | under          |
| OTHER EMPLOYEE COSTS                           | 32                                         | 0                              | over           | 2                              | under          | 1                               | under          | 25                               | 24                             | 1                               | under          |
| PENSION INCREASES                              | 810                                        | (39)                           | over           | (40)                           | over           | (47)                            | over           | 540                              | 587                            | (47)                            | over           |
| ADDITIONAL PENSION COSTS                       | 0                                          | (10)                           | over           | (17)                           | over           | (19)                            | over           | 0                                | 19                             | (19)                            | over           |
| <b>EMPLOYEE COSTS</b>                          | <b>34,168</b>                              | <b>(5)</b>                     | <b>over</b>    | <b>31</b>                      | <b>under</b>   | <b>113</b>                      | <b>under</b>   | <b>25,496</b>                    | <b>25,351</b>                  | <b>145</b>                      | <b>under</b>   |
| PROPERTY COSTS                                 |                                            |                                |                |                                |                |                                 |                |                                  |                                |                                 |                |
| RATES                                          | 81                                         | (19)                           | over           | (20)                           | over           | (20)                            | over           | 81                               | 101                            | (20)                            | over           |
| SCOTTISH WATER - UNMETERED CHARGES             | 1                                          | 0                              | under          | 1                              | under          | 1                               | under          | 1                                | 0                              | 1                               | under          |
| SCOTTISH WATER - METERED CHARGES               | 16                                         | 1                              | under          | 5                              | under          | 6                               | under          | 11                               | 6                              | 5                               | under          |
| RENT                                           | 52                                         | 5                              | under          | (1)                            | over           | (5)                             | over           | 40                               | 40                             | 0                               | under          |
| SERVICE CHARGE                                 | 1                                          | 1                              | under          | 1                              | under          | 1                               | under          | 1                                | 0                              | 1                               | under          |
| PROPERTY INSURANCE                             | 2                                          | (1)                            | over           | (1)                            | over           | (2)                             | over           | 2                                | 3                              | (1)                             | over           |
| SECURITY COSTS                                 | 109                                        | 8                              | under          | 8                              | under          | 10                              | under          | 83                               | 74                             | 9                               | under          |
| REPAIRS & MAINTENANCE - INTERNAL CONTRATOR     | 4                                          | (1)                            | over           | (2)                            | over           | (7)                             | over           | 1                                | 8                              | (7)                             | over           |
| REPAIRS & MAINTENANCE - EXTERNAL CONTRATOR     | 2                                          | (2)                            | over           | (2)                            | over           | (4)                             | over           | 2                                | 10                             | (8)                             | over           |
| ELECTRICITY - CONTRACT                         | 288                                        | (20)                           | over           | (29)                           | over           | (39)                            | over           | 186                              | 225                            | (39)                            | over           |
| GAS                                            | 12                                         | 5                              | under          | 5                              | under          | 6                               | under          | 10                               | 4                              | 6                               | under          |
| FIXTURE & FITTINGS                             | 1,785                                      | 0                              | over           | 0                              | over           | 0                               | over           | 1,163                            | 1,169                          | (6)                             | over           |
| JANITOR SERVICE                                | 0                                          | (1)                            | over           | (3)                            | over           | (3)                             | over           | 0                                | 3                              | (3)                             | over           |
| CLEANING - EXTERNAL CONTRACTOR                 | 1                                          | 0                              | over           | 0                              | over           | 0                               | over           | 0                                | 0                              | 0                               | over           |
| CLEANING AND JANITORIAL SUPPLIES AND EQUIPMENT | 13                                         | 0                              | over           | 0                              | over           | 0                               | over           | 8                                | 3                              | 5                               | under          |
| HEALTH & HYGIENE MATERIALS                     | 0                                          | 1                              | under          | 0                              | over           | 0                               | over           | 0                                | 0                              | 0                               | over           |
| REFUSE UPLIFT                                  | 2                                          | 1                              | under          | 0                              | over           | 0                               | over           | 2                                | 2                              | 0                               | over           |
| OTHER PROPERTY COSTS                           | 9                                          | (8)                            | over           | (16)                           | over           | (22)                            | over           | 5                                | 27                             | (22)                            | over           |
| OFFICE ACCOM-FACILITIES MANAGEMENT             | 1                                          | 1                              | under          | 1                              | under          | 1                               | under          | 1                                | 0                              | 1                               | under          |
| <b>PROPERTY COSTS</b>                          | <b>2,378</b>                               | <b>(29)</b>                    | <b>over</b>    | <b>(53)</b>                    | <b>over</b>    | <b>(77)</b>                     | <b>over</b>    | <b>1,597</b>                     | <b>1,676</b>                   | <b>(78)</b>                     | <b>over</b>    |

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|                                                | REVISED<br>ANNUAL<br>BUDGET<br>SLC 17/18 2 | PERIOD 8<br>VARIANCE<br>AMOUNT | Over/<br>Under | PERIOD 9<br>VARIANCE<br>AMOUNT | Over/<br>Under | PERIOD 10<br>VARIANCE<br>AMOUNT | Over/<br>Under | PERIOD 11<br>ESTIMATE<br>TO DATE | PERIOD 11<br>ACTUAL<br>TO DATE | PERIOD 11<br>VARIANCE<br>AMOUNT | Over/<br>Under |
|------------------------------------------------|--------------------------------------------|--------------------------------|----------------|--------------------------------|----------------|---------------------------------|----------------|----------------------------------|--------------------------------|---------------------------------|----------------|
| SUPPLIES AND SERVICES                          |                                            |                                |                |                                |                |                                 |                |                                  |                                |                                 |                |
| COMPUTER EQUIPMENT PURCHASE                    | 2,148                                      | (60)                           | over           | (24)                           | over           | (117)                           | over           | 1,722                            | 1,823                          | (101)                           | over           |
| COMPUTER EQUIPMENT MAINTENANCE                 | 1,385                                      | (3)                            | over           | (4)                            | over           | (4)                             | over           | 1,065                            | 1,034                          | 31                              | under          |
| I.T. EQUIPMENT MAINT - CONTRACT                | 842                                        | 53                             | under          | 38                             | under          | 39                              | under          | 646                              | 639                            | 7                               | under          |
| I.T. ELECTRONIC MESSAGING                      | 124                                        | 15                             | under          | 6                              | under          | 4                               | under          | 62                               | 59                             | 3                               | under          |
| EQUIPMENT, APPARATUS AND TOOLS                 | 173                                        | (4)                            | over           | (6)                            | over           | (15)                            | over           | 121                              | 144                            | (23)                            | over           |
| ADAPTATIONS FOR CLIENTS                        | 0                                          | (2)                            | over           | (2)                            | over           | (2)                             | over           | 0                                | 3                              | (3)                             | over           |
| SUPPLIES FOR CLIENTS                           | 240                                        | 19                             | under          | 14                             | under          | 15                              | under          | 130                              | 116                            | 14                              | under          |
| FURNITURE - OFFICE                             | 3                                          | 1                              | under          | (7)                            | over           | (10)                            | over           | 2                                | 13                             | (11)                            | over           |
| FURNITURE - GENERAL                            | 2                                          | (10)                           | over           | (10)                           | over           | (9)                             | over           | 2                                | 11                             | (9)                             | over           |
| FURNISHINGS (INCL CROCKERY & LINEN)            | 0                                          | 0                              | over           | (1)                            | over           | (1)                             | over           | 0                                | 1                              | (1)                             | over           |
| MATERIALS                                      | 269                                        | (1)                            | over           | (5)                            | over           | (12)                            | over           | 204                              | 216                            | (12)                            | over           |
| MATERIALS, APPARATUS AND EQUIPMENT             | 0                                          | 0                              | over           | 0                              | over           | 0                               | over           | 0                                | 1                              | (1)                             | over           |
| AUDIO VISUAL                                   | 1                                          | 0                              | over           | 0                              | over           | 0                               | over           | 0                                | 0                              | 0                               | over           |
| PUBLICATIONS, JOURNALS, NEWSPAPERS ETC.        | 12                                         | 4                              | under          | 3                              | under          | 3                               | under          | 11                               | 6                              | 5                               | under          |
| FOODSTUFFS - GENERAL                           | 101                                        | 7                              | under          | 20                             | under          | 21                              | under          | 78                               | 50                             | 28                              | under          |
| PROTECTIVE CLOTHING & UNIFORMS                 | 13                                         | 4                              | under          | 5                              | under          | 5                               | under          | 9                                | 4                              | 5                               | under          |
| OTHER SUPPLIES AND SERVICES                    | 114                                        | (4)                            | over           | (15)                           | over           | (14)                            | over           | 81                               | 101                            | (20)                            | over           |
| CATERING - CONTRACT                            | 0                                          | 0                              | over           | 0                              | over           | 0                               | over           | 0                                | 1                              | (1)                             | over           |
| CATERING - OUTWITH CONTRACT                    | 8                                          | (2)                            | over           | 1                              | under          | 1                               | under          | 5                                | 2                              | 3                               | under          |
| OUTSOURCED MAIL                                | 151                                        | 7                              | under          | (3)                            | over           | 7                               | under          | 88                               | 84                             | 4                               | under          |
| DELIVERY CHARGE                                | 15                                         | 0                              | over           | 0                              | over           | 0                               | over           | 0                                | 0                              | 0                               | over           |
| <b>SUPPLIES AND SERVICES</b>                   | <b>5,599</b>                               | <b>24</b>                      | <b>under</b>   | <b>8</b>                       | <b>under</b>   | <b>(70)</b>                     | <b>over</b>    | <b>4,226</b>                     | <b>4,308</b>                   | <b>(82)</b>                     | <b>over</b>    |
| TRANSPORT AND PLANT                            |                                            |                                |                |                                |                |                                 |                |                                  |                                |                                 |                |
| PURCHASE OF PLANT                              | 0                                          | 0                              | over           | 0                              | over           | 0                               | over           | 0                                | 1                              | (1)                             | over           |
| POOL CAR CHARGES - RENTAL                      | 33                                         | 7                              | under          | 5                              | under          | 6                               | under          | 27                               | 20                             | 7                               | under          |
| POOL CAR CHARGES - FUEL                        | 8                                          | 1                              | under          | 1                              | under          | 2                               | under          | 5                                | 3                              | 2                               | under          |
| POOL CAR CHARGES - ADDITIONAL COSTS            | 1                                          | 1                              | under          | 1                              | under          | 1                               | under          | 1                                | 0                              | 1                               | under          |
| OTHER TRANSPORT COSTS                          | 1                                          | 1                              | under          | 1                              | under          | 1                               | under          | 1                                | 0                              | 1                               | under          |
| FLEET SERVICE CHARGES - VEHICLE MAINTENANCE    | 2                                          | 1                              | under          | 0                              | over           | 0                               | over           | 1                                | 1                              | 0                               | over           |
| FLEET SERVICE CHARGES - LEASING                | 9                                          | 4                              | under          | 4                              | under          | 5                               | under          | 6                                | 1                              | 5                               | under          |
| FLEET SERVICE CHARGES - HIRED VEHICLES         | 3                                          | 2                              | under          | 2                              | under          | 2                               | under          | 2                                | 0                              | 2                               | under          |
| FLEET SERVICE CHARGES - ROAD FUND LICENCES/MOT | 1                                          | 0                              | over           | 0                              | over           | 0                               | over           | 0                                | 0                              | 0                               | over           |
| FLEET SERVICE CHARGES - FUEL                   | 4                                          | 3                              | under          | 2                              | under          | 2                               | under          | 4                                | 2                              | 2                               | under          |
| FLEET SERVICE CHARGES - DRIVERS                | 27                                         | 1                              | under          | 1                              | under          | 1                               | under          | 21                               | 20                             | 1                               | under          |
| HIRE OF EXTERNAL VEHICLES                      | 25                                         | 13                             | under          | 15                             | under          | 17                              | under          | 19                               | 0                              | 19                              | under          |
| <b>TRANSPORT AND PLANT</b>                     | <b>114</b>                                 | <b>34</b>                      | <b>under</b>   | <b>32</b>                      | <b>under</b>   | <b>37</b>                       | <b>under</b>   | <b>87</b>                        | <b>48</b>                      | <b>39</b>                       | <b>under</b>   |

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|                                                         | REVISED<br>ANNUAL<br>BUDGET<br>SLC 17/18 2 | PERIOD 8<br>VARIANCE<br>AMOUNT | Over/<br>Under | PERIOD 9<br>VARIANCE<br>AMOUNT | Over/<br>Under | PERIOD 10<br>VARIANCE<br>AMOUNT | Over/<br>Under | PERIOD 11<br>ESTIMATE<br>TO DATE | PERIOD 11<br>ACTUAL<br>TO DATE | PERIOD 11<br>VARIANCE<br>AMOUNT | Over/<br>Under |
|---------------------------------------------------------|--------------------------------------------|--------------------------------|----------------|--------------------------------|----------------|---------------------------------|----------------|----------------------------------|--------------------------------|---------------------------------|----------------|
| ADMINISTRATION                                          |                                            |                                |                |                                |                |                                 |                |                                  |                                |                                 |                |
| PRINTING AND STATIONERY                                 | 171                                        | 25                             | under          | (14)                           | over           | (9)                             | over           | 98                               | 100                            | (2)                             | over           |
| BULK PRINTING                                           | 5                                          | 8                              | under          | 2                              | under          | 3                               | under          | 3                                | 0                              | 3                               | under          |
| TELEPHONES                                              | 1,386                                      | (32)                           | over           | 14                             | under          | (3)                             | over           | 937                              | 933                            | 4                               | under          |
| MOBILE PHONES                                           | 239                                        | 2                              | under          | 0                              | under          | 8                               | under          | 198                              | 190                            | 8                               | under          |
| ADVERTISING - RECRUITMENT                               | 28                                         | (18)                           | over           | (18)                           | over           | (18)                            | over           | 27                               | 45                             | (18)                            | over           |
| ADVERTISING - OF COUNCIL SERVICE AVAILABILITY           | 0                                          | (1)                            | over           | (1)                            | over           | (1)                             | over           | 0                                | 1                              | (1)                             | over           |
| ADVERTISING - OTHER                                     | 14                                         | (7)                            | over           | (4)                            | over           | (3)                             | over           | 9                                | 11                             | (2)                             | over           |
| POSTAGES/COURIERS                                       | 772                                        | 24                             | under          | 9                              | under          | 40                              | under          | 423                              | 384                            | 39                              | under          |
| MEMBERSHIP FEES/SUBSCRIPTIONS                           | 295                                        | (2)                            | over           | 18                             | under          | 23                              | under          | 286                              | 262                            | 24                              | under          |
| INSURANCE                                               | 139                                        | (2)                            | over           | (1)                            | over           | (1)                             | over           | 139                              | 140                            | (1)                             | over           |
| MEDICAL COSTS                                           | 75                                         | (17)                           | over           | (15)                           | over           | (20)                            | over           | 46                               | 76                             | (30)                            | over           |
| LEGAL EXPENSES                                          | 298                                        | 2                              | under          | 4                              | under          | 1                               | under          | 168                              | 176                            | (6)                             | over           |
| HOSPITALITY / CIVIC RECOGNITION                         | 64                                         | 11                             | under          | 6                              | under          | 2                               | under          | 42                               | 37                             | 5                               | under          |
| GIRO BANK AGENCY FEES                                   | 2                                          | 1                              | under          | 1                              | under          | 1                               | under          | 1                                | 0                              | 1                               | under          |
| PAYPOINT AGENCY FEES                                    | 170                                        | 22                             | under          | 27                             | under          | 31                              | under          | 125                              | 89                             | 36                              | under          |
| INTERNET AGENCY FEES                                    | 1                                          | 1                              | under          | 1                              | under          | 1                               | under          | 1                                | 0                              | 1                               | under          |
| SECURITY UPLIFT FEES                                    | 6                                          | 0                              | over           | 0                              | over           | 0                               | over           | 5                                | 5                              | 0                               | over           |
| OTHER ADMIN COSTS                                       | 1,020                                      | 1                              | under          | (4)                            | over           | 52                              | under          | 793                              | 731                            | 62                              | under          |
| MEMBERS ALLOWANCES                                      | 1,533                                      | (3)                            | over           | (7)                            | over           | (3)                             | over           | 1,144                            | 1,153                          | (9)                             | over           |
| CONFERENCES - MEMBERS (incl associated costs)           | 16                                         | 2                              | under          | 3                              | under          | 4                               | under          | 12                               | 8                              | 4                               | under          |
| CONFERENCES - OFFICIALS (incl associated costs)         | 14                                         | 4                              | under          | 2                              | under          | 1                               | under          | 9                                | 8                              | 1                               | under          |
| TRAINING                                                | 1,449                                      | (9)                            | over           | 39                             | under          | 50                              | under          | 720                              | 677                            | 43                              | under          |
| ADMINISTRATION                                          | 7,697                                      | 12                             | under          | 64                             | under          | 159                             | under          | 5,186                            | 5,026                          | 160                             | under          |
| PAYMENT TO OTHER BODIES                                 |                                            |                                |                |                                |                |                                 |                |                                  |                                |                                 |                |
| GRANTS TO VOLUNTARY ORGANISATIONS                       | 702                                        | 17                             | under          | 12                             | under          | 13                              | under          | 674                              | 662                            | 12                              | under          |
| PAYMENTS TO VOLUNTARY ORGANISATIONS                     | 62                                         | 0                              | over           | 0                              | over           | 0                               | over           | 47                               | 46                             | 1                               | under          |
| PAYMENTS TO OTHER BODIES                                | 352                                        | 24                             | under          | 10                             | under          | 11                              | under          | 279                              | 259                            | 20                              | under          |
| EXTERNAL AUDIT FEES                                     | 529                                        | 20                             | under          | 20                             | under          | 25                              | under          | 360                              | 335                            | 25                              | under          |
| PRIVATE INDIVIDUALS - GENERAL                           | 37                                         | 3                              | under          | 0                              | over           | 13                              | under          | 23                               | 8                              | 15                              | under          |
| PAYMENT TO OTHER BODIES                                 | 1,682                                      | 64                             | under          | 42                             | under          | 62                              | under          | 1,383                            | 1,310                          | 73                              | under          |
| PAYMENT TO CONTRACTORS                                  |                                            |                                |                |                                |                |                                 |                |                                  |                                |                                 |                |
| PAYMENT TO PRIVATE CONTRACTOR                           | 40                                         | 0                              | over           | 0                              | over           | 0                               | over           | 14                               | 14                             | 0                               | over           |
| PAYMENT TO EXTERNAL CONSULTANTS / PROFESSIONAL SERVICES | 205                                        | (17)                           | over           | (13)                           | over           | (21)                            | over           | 190                              | 212                            | (22)                            | over           |
| PAYMENT TO CONTRACTORS                                  | 245                                        | (17)                           | over           | (13)                           | over           | (21)                            | over           | 204                              | 226                            | (22)                            | over           |

Finance & Corporate Resources - Summary  
Expenditure / Income Variance Trends 2017/2018

|                                                 | REVISED<br>ANNUAL<br>BUDGET<br>SLC 17/18 2 | PERIOD 8<br>VARIANCE<br>AMOUNT | Over/<br>Under   | PERIOD 9<br>VARIANCE<br>AMOUNT | Over/<br>Under   | PERIOD 10<br>VARIANCE<br>AMOUNT | Over/<br>Under   | PERIOD 11<br>ESTIMATE<br>TO DATE | PERIOD 11<br>ACTUAL<br>TO DATE | PERIOD 11<br>VARIANCE<br>AMOUNT | Over/<br>Under   |
|-------------------------------------------------|--------------------------------------------|--------------------------------|------------------|--------------------------------|------------------|---------------------------------|------------------|----------------------------------|--------------------------------|---------------------------------|------------------|
| TRANSFER PAYMENTS                               |                                            |                                |                  |                                |                  |                                 |                  |                                  |                                |                                 |                  |
| RENT ALLOWANCE                                  | 36,172                                     | 0                              |                  | 0                              |                  | 0                               |                  | 30,181                           | 30,181                         | 0                               |                  |
| RENT REBATES                                    | 48,862                                     | 0                              |                  | 0                              |                  | 0                               |                  | 33,413                           | 33,413                         | 0                               |                  |
| <b>TRANSFER PAYMENTS</b>                        | <b>85,034</b>                              | <b>0</b>                       |                  | <b>0</b>                       |                  | <b>0</b>                        |                  | <b>63,594</b>                    | <b>63,594</b>                  | <b>0</b>                        |                  |
| FINANCING CHARGES                               |                                            |                                |                  |                                |                  |                                 |                  |                                  |                                |                                 |                  |
| LEASING CHARGES - OPERATIONAL                   | 127                                        | 18                             | under            | 30                             | under            | 33                              | under            | 116                              | 63                             | 33                              | under            |
| CAR LEASING PAYMENTS                            | 7                                          | 7                              | under            | 7                              | under            | 7                               | under            | 7                                | 0                              | 7                               | under            |
| IT EQUIPMENT LEASING-CONTRACT                   | 598                                        | 25                             | under            | 26                             | under            | (4)                             | over             | 485                              | 483                            | 2                               | under            |
| <b>FINANCING CHARGES</b>                        | <b>732</b>                                 | <b>50</b>                      | <b>under</b>     | <b>63</b>                      | <b>under</b>     | <b>36</b>                       | <b>under</b>     | <b>608</b>                       | <b>588</b>                     | <b>42</b>                       | <b>under</b>     |
| <b>TOTAL EXPENDITURE</b>                        | <b>137,650</b>                             | <b>133</b>                     | <b>under</b>     | <b>174</b>                     | <b>under</b>     | <b>239</b>                      | <b>under</b>     | <b>102,381</b>                   | <b>102,104</b>                 | <b>277</b>                      | <b>under</b>     |
| INCOME                                          |                                            |                                |                  |                                |                  |                                 |                  |                                  |                                |                                 |                  |
| STATUTORY ADDITIONS - COST OF COLLECTIO         | (740)                                      | 0                              |                  | 0                              |                  | 0                               |                  | 0                                | 0                              | 0                               |                  |
| RENT REBATES SUBSIDY                            | (43,935)                                   | 0                              |                  | (55)                           | under rec        | (76)                            | under rec        | (32,931)                         | (32,840)                       | (91)                            | under rec        |
| RENT ALLOWANCE SUBSIDY                          | (35,659)                                   | 0                              |                  | (28)                           | under rec        | (42)                            | under rec        | (26,730)                         | (26,675)                       | (55)                            | under rec        |
| DWP SUBSIDY                                     | (1,383)                                    | 0                              |                  | 0                              |                  | 89                              | over rec         | (1,061)                          | (1,211)                        | 150                             | over rec         |
| CONTRIBUTIONS FROM OTHER LOCAL AUTHORITIES      | (10)                                       | 1                              | over rec         | (1)                            | under rec        | 1                               | under rec        | (8)                              | (9)                            | 1                               | over rec         |
| CONTRIBUTIONS FROM DEVELOPMENT AGENCIES         | (150)                                      | (17)                           | under rec        | (17)                           | under rec        | (31)                            | under rec        | (113)                            | (86)                           | (27)                            | under rec        |
| CONTRIBUTIONS FROM OTHER BODIES                 | (41)                                       | 0                              |                  | 62                             | over rec         | 0                               |                  | (41)                             | (41)                           | 0                               |                  |
| ESF GRANT                                       | (41)                                       | 10                             | over rec         | 20                             | over rec         | 25                              | over rec         | 0                                | (28)                           | 28                              | over rec         |
| SALES - GENERAL                                 | (130)                                      | (8)                            | under rec        | (20)                           | under rec        | (36)                            | under rec        | (100)                            | (60)                           | (40)                            | under rec        |
| SALES - OTHER BODIES                            | (719)                                      | (1)                            | under rec        | 2                              | over rec         | 2                               | over rec         | (584)                            | (582)                          | (2)                             | under rec        |
| SALES - DEPARTMENTS OF THE AUTHORITY            | (32)                                       | 2                              | over rec         | 15                             | over rec         | 4                               | over rec         | (15)                             | (20)                           | 5                               | over rec         |
| FEES AND CHARGES - GENERAL                      | (3,891)                                    | 14                             | over rec         | 47                             | over rec         | 18                              | over rec         | (1,970)                          | (1,970)                        | 0                               |                  |
| CHARGES TO HEALTH BOARDS                        | (38)                                       | 0                              |                  | 0                              |                  | 0                               |                  | 0                                | 0                              | 0                               |                  |
| FEES AND CHARGES - OTHER BODIES                 | (175)                                      | 2                              | over rec         | 6                              | over rec         | 21                              | over rec         | (105)                            | (127)                          | 22                              | over rec         |
| FEES AND CHARGES - DEPARTMENTS OF THE AUTHORITY | (2,332)                                    | (24)                           | under rec        | 17                             | over rec         | 5                               | over rec         | (1,269)                          | (1,247)                        | (22)                            | under rec        |
| RENTAL INCOME                                   | 0                                          | 1                              | over rec         | -1                             | over rec         | 1                               | over rec         | 0                                | (1)                            | 1                               | over rec         |
| HOME LOANS REPAYMENTS                           | (45)                                       | 0                              |                  | 0                              |                  | 0                               |                  | 0                                | 0                              | 0                               |                  |
| BIRTH REGISTRATION                              | (38)                                       | 1                              | over rec         | -1                             | over rec         | 0                               |                  | (29)                             | (29)                           | 0                               |                  |
| DEATH REGISTRATION                              | (76)                                       | (8)                            | under rec        | (8)                            | under rec        | (8)                             | under rec        | (58)                             | (51)                           | (7)                             | under rec        |
| MARRIAGE STATUTORY FEES                         | (110)                                      | 5                              | over rec         | 0                              |                  | (6)                             | under rec        | (84)                             | (73)                           | (11)                            | under rec        |
| EXTRACT ISSUE                                   | (107)                                      | (5)                            | under rec        | (7)                            | under rec        | (9)                             | under rec        | (82)                             | (68)                           | (14)                            | under rec        |
| MARRIAGES                                       | (82)                                       | (9)                            | under rec        | (11)                           | under rec        | (14)                            | under rec        | (63)                             | (46)                           | (17)                            | under rec        |
| CITIZENSHIP CEREMONIES                          | (8)                                        | 0                              |                  | -1                             | over rec         | 0                               |                  | (6)                              | (7)                            | 1                               | over rec         |
| CIVIL PARTNERSHIPS                              | (1)                                        | (1)                            | under rec        | (1)                            | under rec        | (1)                             | under rec        | (1)                              | (1)                            | (1)                             | under rec        |
| NATIONAL CHECKING SERVICE                       | (65)                                       | (6)                            | under rec        | (5)                            | under rec        | (3)                             | under rec        | (50)                             | (46)                           | (4)                             | under rec        |
| SETTLEMENT CHECKING SERVICE                     | 0                                          | (1)                            | under rec        | 0                              |                  | 0                               |                  | 0                                | 0                              | 0                               |                  |
| OTHER INCOME                                    | (7,210)                                    | (89)                           | under rec        | (193)                          | under rec        | (180)                           | under rec        | (4,183)                          | (3,989)                        | (194)                           | under rec        |
| REALLOCATION OF CENTRAL SUPPORT COSTS           | (6,618)                                    | 0                              |                  | 0                              |                  | 0                               |                  | 0                                | 0                              | 0                               |                  |
| REALLOCATION OF SUPPORT COSTS                   | (102)                                      | 0                              |                  | 0                              |                  | 0                               |                  | 0                                | 0                              | 0                               |                  |
| <b>INCOME</b>                                   | <b>(103,738)</b>                           | <b>(133)</b>                   | <b>under rec</b> | <b>(174)</b>                   | <b>under rec</b> | <b>(239)</b>                    | <b>under rec</b> | <b>(69,483)</b>                  | <b>(69,206)</b>                | <b>(277)</b>                    | <b>under rec</b> |
| <b>NET EXPENDITURE</b>                          | <b>33,912</b>                              | <b>0</b>                       |                  | <b>0</b>                       |                  | <b>0</b>                        |                  | <b>32,898</b>                    | <b>32,898</b>                  | <b>0</b>                        |                  |



**Appendix D**

**South Lanarkshire Council**

**Revenue Budget Monitoring Statement**

**Period Ended 5 January 2018 (No.11)**

**Housing and Technical Resources**

| Annual<br>Budget | Forecast<br>for Year | Annual<br>Forecast<br>Over / Under |
|------------------|----------------------|------------------------------------|
| £m               | £m                   | £m                                 |
| 7.639            | 7.443                | 0.196 under                        |
| 16.328           | 16.524               | (0.196) over                       |
| <b>23.967</b>    | <b>23.967</b>        | <b>0.000</b>                       |

**Service Departments :-**

Housing Services  
Property Services

| Budget<br>Proportion<br>to 05/01/18 | Actual<br>to Period 11<br>to 05/01/18 | Variance<br>to 05/01/18 |
|-------------------------------------|---------------------------------------|-------------------------|
| £m                                  | £m                                    | £m                      |
| 4.713                               | 4.619                                 | 0.094 under             |
| 13.892                              | 13.986                                | (0.094) over            |
| <b>18.605</b>                       | <b>18.605</b>                         | <b>0.000</b>            |

**Total Housing and Technical Resources**

**Housing and Technical Resources (excl HRA) Variance Analysis 2017/18 (Period 11)**

| Subjective Head | Variance   | Subjective line                                                | Service / amount               | Explanation                                                                                                                                                                                               |
|-----------------|------------|----------------------------------------------------------------|--------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Employee Costs  | 56k under  | APT&C Basic / Superannuation / National Insurance - 122k under | Property Services - 199k under | The underspend is due to higher than anticipated staff turnover across both services to date.                                                                                                             |
|                 |            |                                                                | Housing Services (77k) over    | The overspend is due to turnover being lower than anticipated, and is being managed within the overall resource budget.                                                                                   |
|                 |            | Pension Increases - (45k) over                                 | Property Services - (40k) over | The overspend relates to the ongoing cost of retirees and is being managed within the overall budget.                                                                                                     |
| Property Costs  | (96k) over | Rates - 75k under                                              | Property Services - 75k under  | The underspend reflects a lower level of empty properties requiring to be funded from within Estates budgets. This partially offsets the income pressures within the overall Estates budget (see Income). |
|                 |            | Other Accommodation Costs - 68k under                          | Housing Services - 68k under   | The number of temporary accommodation units has been lower than anticipated and is partially offset by an under recovery of rental income.                                                                |

| Subjective Head          | Variance  | Subjective line                                                             | Service / amount                   | Explanation                                                                                                                                                 |
|--------------------------|-----------|-----------------------------------------------------------------------------|------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Property Costs<br>(cont) |           | Repairs and Maintenance - Internal<br>and External Contractor - (260k) over | Property Services -<br>(171k) over | This overspend reflects the<br>current demand for repairs and<br>dilapidations in relation to<br>Estates managed properties.                                |
|                          |           |                                                                             | Housing Services -<br>(89k) over   | This overspend is due to a<br>greater than anticipated volume<br>of void repairs in relation to<br>Homeless managed properties.                             |
|                          |           | Rent Written Off - Unlet Periods - 54k<br>under                             | Housing Services - 35k<br>under    | The current void levels in<br>Temporary Accommodation<br>managed properties were lower<br>than anticipated.                                                 |
|                          |           | Rent Written Off - Bad Periods - (80k)<br>over                              | Housing Services -<br>(80k) over   | The level of bad debt provision<br>required was higher than<br>anticipated.                                                                                 |
|                          |           | Office Accommodation - Facilities<br>Management - (57k) over                | Property Services -<br>(57k) over  | The current cost of provision for<br>Office Accommodation<br>properties is higher than<br>anticipated and is being<br>managed within the overall<br>budget. |
| Supplies and<br>Services | 61k under | Computer Equipment Purchase - 38k<br>under                                  | Housing Services - 35k<br>under    | The underspend relates to<br>lower than anticipated ad hoc IT<br>charges on private circuits.                                                               |

| Subjective Head          | Variance               | Subjective line                               | Service / amount                           | Explanation                                                                                                                                                                                                                                           |
|--------------------------|------------------------|-----------------------------------------------|--------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Payments to Other Bodies | 182k under             | Payments to Other Bodies - 81k under          | Property Services - 82k under              | This underspend reflects efficiencies in the procurement of contracts.                                                                                                                                                                                |
|                          |                        | Assistance to Home Owners - 85k under         | Property Services - 85k under              | This net underspend reflects additional adaptations for Social Work identified adaptations offset by a reduction in adaptations for Private Sector homes for capital programme works, and additional grant income from Renewable Heating Initiatives. |
| Income                   | (179k) under recovered | Fees and Charges General - 63k over recovered | Property Services - 77k over recovered     | This reflects additional insurance contributions from tenants as a result of higher occupancy levels.                                                                                                                                                 |
|                          |                        | Rental Income - (455k) under recovered        | Property Services - (455k) under recovered | This under recovery relates to income due from Estates managed properties and reflects the ongoing income pressures within the Service.                                                                                                               |
|                          |                        | House Rents - 225k over recovered             | Housing Services - 225k over recovered     | This reflects additional funding received for Temporary Homelessness Accommodation.                                                                                                                                                                   |

South Lanarkshire Council

Housing & Technical Resources - HRA

Expenditure / Income Variance Trends 2017/18

|                          | REVISED<br>ANNUAL<br>BUDGET<br>SLC 17/18 2 | PERIOD 8<br>VARIANCE<br>AMOUNT | Over/<br>Under | PERIOD 9<br>VARIANCE<br>AMOUNT | Over/<br>Under | PERIOD 10<br>VARIANCE<br>AMOUNT | Over/<br>Under | PERIOD 11<br>ESTIMATE<br>TO DATE | PERIOD 11<br>ACTUAL<br>TO DATE | PERIOD 11<br>VARIANCE<br>AMOUNT | Over/<br>Under |
|--------------------------|--------------------------------------------|--------------------------------|----------------|--------------------------------|----------------|---------------------------------|----------------|----------------------------------|--------------------------------|---------------------------------|----------------|
| EMPLOYEE COSTS           |                                            |                                |                |                                |                |                                 |                |                                  |                                |                                 |                |
| APT & C BASIC            | 9,592                                      | 92                             | under          | 105                            | under          | 131                             | under          | 7,157                            | 7,022                          | 135                             | under          |
| APT & C OVERTIME         | 79                                         | 10                             | under          | 15                             | under          | 4                               | under          | 59                               | 53                             | 6                               | under          |
| APT & C SUPERANNUATION   | 1,847                                      | 114                            | under          | 131                            | under          | 164                             | under          | 1,378                            | 1,197                          | 181                             | under          |
| APT & C NIC              | 858                                        | 20                             | under          | 24                             | under          | 24                              | under          | 640                              | 613                            | 27                              | under          |
| MANUAL OVERTIME          | 0                                          | (1)                            | over           | (1)                            | over           | (1)                             | over           | 0                                | 1                              | (1)                             | over           |
| TRAVEL AND SUBSISTENCE   | 44                                         | 17                             | under          | 20                             | under          | 22                              | under          | 33                               | 9                              | 24                              | under          |
| OTHER EMPLOYEE COSTS     | 0                                          | (5)                            | over           | (5)                            | over           | (5)                             | over           | 0                                | 5                              | (5)                             | over           |
| PENSION INCREASES        | 219                                        | 5                              | under          | 4                              | under          | 2                               | under          | 163                              | 144                            | 19                              | under          |
| ADDITIONAL PENSION COSTS | 0                                          | (9)                            | over           | (9)                            | over           | (9)                             | over           | 0                                | 9                              | (9)                             | over           |
| EMPLOYEE COSTS           | 12,639                                     | 243                            | under          | 284                            | under          | 332                             | under          | 9,430                            | 9,053                          | 377                             | under          |

South Lanarkshire Council

Housing & Technical Resources - HRA

Expenditure / Income Variance Trends 2017/18

|                                             | REVISED<br>ANNUAL<br>BUDGET<br>SLC 17/18 2 | PERIOD 8<br>VARIANCE<br>AMOUNT | Over/<br>Under | PERIOD 9<br>VARIANCE<br>AMOUNT | Over/<br>Under | PERIOD 10<br>VARIANCE<br>AMOUNT | Over/<br>Under | PERIOD 11<br>ESTIMATE<br>TO DATE | PERIOD 11<br>ACTUAL<br>TO DATE | PERIOD 11<br>VARIANCE<br>AMOUNT | Over/<br>Under |
|---------------------------------------------|--------------------------------------------|--------------------------------|----------------|--------------------------------|----------------|---------------------------------|----------------|----------------------------------|--------------------------------|---------------------------------|----------------|
| PROPERTY COSTS                              |                                            |                                |                |                                |                |                                 |                |                                  |                                |                                 |                |
| RATES                                       | 126                                        | 1                              | under          | 1                              | under          | 1                               | under          | 126                              | 125                            | 1                               | under          |
| SCOTTISH WATER - UNMETERED CHARGES          | 4                                          | 1                              | under          | 2                              | under          | 2                               | under          | 3                                | 2                              | 1                               | under          |
| SCOTTISH WATER - METERED CHARGES            | 8                                          | (1)                            | over           | (4)                            | over           | (5)                             | over           | 6                                | 11                             | (5)                             | over           |
| RENT                                        | 6                                          | 0                              | 0              | 0                              | 0              | 0                               | 0              | 0                                | 0                              | 0                               | 0              |
| SERVICE CHARGE                              | 65                                         | 0                              | 0              | 0                              | 0              | 0                               | 0              | 3                                | 3                              | 0                               | 0              |
| OTHER ACCOMMODATION COSTS                   | 101                                        | 23                             | under          | 18                             | under          | 18                              | under          | 101                              | 82                             | 19                              | under          |
| BED AND BREAKFAST                           | 0                                          | (6)                            | over           | (6)                            | over           | (6)                             | over           | 0                                | 7                              | (7)                             | over           |
| PROPERTY INSURANCE                          | 923                                        | 0                              | 0              | 0                              | 0              | 0                               | 0              | 923                              | 924                            | (1)                             | over           |
| SECURITY COSTS                              | 55                                         | 2                              | under          | 33                             | under          | 36                              | under          | 42                               | 2                              | 40                              | under          |
| GROUND MAINTENANCE                          | 3,923                                      | (88)                           | over           | (118)                          | over           | (146)                           | over           | 3,923                            | 4,098                          | (175)                           | over           |
| REPAIRS & MAINTENANCE - INTERNAL CONTRACTOR | 24,572                                     | (88)                           | over           | (136)                          | over           | (757)                           | over           | 18,388                           | 19,153                         | (765)                           | over           |
| LIFE CYCLE MAINTENANCE                      | 0                                          | (1)                            | over           | (2)                            | over           | (2)                             | over           | 0                                | 2                              | (2)                             | over           |
| REPAIRS & MAINTENANCE - EXTERNAL CONTRACTOR | 946                                        | (59)                           | over           | (15)                           | over           | (38)                            | over           | 527                              | 614                            | (87)                            | over           |
| HOUSING - RENT FREE ACCOMMODATION           | 155                                        | 0                              | 0              | 10                             | under          | 11                              | under          | 105                              | 93                             | 12                              | under          |
| HOUSING - RENT W/O UNLET PERIODS            | 1,960                                      | 0                              | 0              | 0                              | 0              | 187                             | under          | 1,324                            | 1,116                          | 208                             | under          |
| HOUSING - RENT W/O BAD PERIODS              | 2,998                                      | 0                              | 0              | 0                              | 0              | 0                               | 0              | 263                              | 263                            | 0                               | 0              |
| ASBESTOS                                    | 139                                        | 0                              | 0              | (28)                           | over           | (44)                            | over           | 112                              | 151                            | (39)                            | over           |
| EPC                                         | 0                                          | (3)                            | over           | (3)                            | over           | (3)                             | over           | 0                                | 3                              | (3)                             | over           |
| ELECTRICITY - CONTRACT                      | 717                                        | 0                              | 0              | 0                              | 0              | 3                               | under          | 348                              | 349                            | (1)                             | over           |
| GAS                                         | 310                                        | 0                              | 0              | 0                              | 0              | 53                              | under          | 185                              | 126                            | 59                              | under          |
| HEATING OIL                                 | 54                                         | 0                              | 0              | 0                              | 0              | 0                               | 0              | 0                                | 0                              | 0                               | 0              |
| SOLID FUEL                                  | 4                                          | 1                              | under          | 1                              | under          | 1                               | under          | 3                                | 1                              | 2                               | under          |
| FIXTURE & FITTINGS                          | 58                                         | (7)                            | over           | (4)                            | over           | (6)                             | over           | 47                               | 69                             | (22)                            | over           |
| JANITOR SERVICE                             | 150                                        | 0                              | 0              | (7)                            | over           | 0                               | 0              | 150                              | 157                            | (7)                             | over           |
| CLEANING CONTRACT                           | 417                                        | 0                              | 0              | (32)                           | over           | (32)                            | over           | 417                              | 449                            | (32)                            | over           |
| CLEANING MATERIALS                          | 60                                         | 17                             | under          | 24                             | under          | 24                              | under          | 48                               | 20                             | 28                              | under          |
| HEALTH AND HYGIENE                          | 0                                          | (3)                            | over           | (3)                            | over           | (3)                             | over           | 0                                | 3                              | (3)                             | over           |
| WINDOW CLEANING                             | 16                                         | 0                              | 0              | 1                              | under          | 0                               | 0              | 16                               | 31                             | (15)                            | over           |
| PEST CONTROL                                | 122                                        | 20                             | under          | 26                             | under          | 31                              | under          | 94                               | 56                             | 38                              | under          |
| REFUSE UPLIFT                               | 0                                          | (10)                           | over           | (13)                           | over           | (15)                            | over           | 0                                | 17                             | (17)                            | over           |
| REMOVAL & STORAGE COSTS                     | 14                                         | (15)                           | over           | (18)                           | over           | (20)                            | over           | 14                               | 32                             | (18)                            | over           |
| OTHER PROPERTY COSTS                        | 35                                         | 0                              | 0              | (12)                           | over           | (13)                            | over           | 35                               | 48                             | (13)                            | over           |
| OFFICE ACCOM-FACILITIES MANAGEMENT          | 0                                          | (1)                            | over           | (1)                            | over           | (1)                             | over           | 0                                | 1                              | (1)                             | over           |
| PROPERTY COSTS                              | 37,938                                     | (220)                          | over           | (288)                          | over           | (724)                           | over           | 27,213                           | 28,008                         | (795)                           | over           |

South Lanarkshire Council

Housing & Technical Resources - HRA

Expenditure / Income Variance Trends 2017/18

|                                             | REVISED<br>ANNUAL<br>BUDGET<br>SLC 17/18 2 | PERIOD 8<br>VARIANCE<br>AMOUNT | Over/<br>Under | PERIOD 9<br>VARIANCE<br>AMOUNT | Over/<br>Under | PERIOD 10<br>VARIANCE<br>AMOUNT | Over/<br>Under | PERIOD 11<br>ESTIMATE<br>TO DATE | PERIOD 11<br>ACTUAL<br>TO DATE | PERIOD 11<br>VARIANCE<br>AMOUNT | Over/<br>Under |
|---------------------------------------------|--------------------------------------------|--------------------------------|----------------|--------------------------------|----------------|---------------------------------|----------------|----------------------------------|--------------------------------|---------------------------------|----------------|
| SUPPLIES AND SERVICES                       |                                            |                                |                |                                |                |                                 |                |                                  |                                |                                 |                |
| COMPUTER EQUIPMENT PURCHASE                 | 297                                        | 0                              |                | 0                              |                |                                 |                |                                  |                                |                                 |                |
| I.T. EQUIPMENT MAINT-CONTRACT               | 209                                        | 4                              | under          | 0                              |                |                                 |                | 141                              | 135                            | 6                               | under          |
| EQUIPMENT AND OTHER TOOLS                   | 13                                         | (4)                            | over           | (5)                            | over           |                                 |                | 179                              | 179                            | 0                               |                |
| ADAPTATIONS FOR CLIENTS                     | 0                                          | (5)                            | over           | 0                              |                |                                 |                | 13                               | 15                             | (2)                             | over           |
| SUPPLIES FOR CLIENTS                        | 0                                          | (1)                            | over           | (1)                            | over           |                                 |                | 0                                | 0                              | 0                               |                |
| FURNITURE - OFFICE                          | 10                                         | 4                              | under          | 2                              | under          |                                 |                | 0                                | 1                              | (1)                             | over           |
| FURNITURE - GENERAL                         | 0                                          | (7)                            | over           | (7)                            | over           |                                 |                | 8                                | 4                              | 4                               | under          |
| FURNISHINGS                                 | 0                                          | (1)                            | over           | (1)                            | over           |                                 |                | 0                                | 8                              | (8)                             | over           |
| MATERIALS                                   | 0                                          | (4)                            | over           | (4)                            | over           |                                 |                | 0                                | 1                              | (1)                             | over           |
| FOODSTUFFS - GENERAL                        | 6                                          | 1                              | under          | 1                              | under          |                                 |                | 5                                | 5                              | 0                               |                |
| PROTECTIVE CLOTHING & UNIFORMS              | 12                                         | 4                              | under          | 5                              | under          |                                 |                | 10                               | 5                              | 5                               | under          |
| LAUNDRY COSTS                               | 16                                         | 9                              | under          | 10                             | under          |                                 |                | 0                                | 0                              | 0                               |                |
| OTHER SUPPLIES AND SERVICES                 | 32                                         | 10                             | under          | 0                              |                |                                 |                | 9                                | 10                             | (1)                             | over           |
| HEALTH AND SAFETY                           | 15                                         | 9                              | under          | 10                             | under          |                                 |                | 11                               | 0                              | 11                              | under          |
| CATERING - CONTRACT                         | 0                                          | (1)                            | over           | (1)                            | over           |                                 |                | 0                                | 1                              | (1)                             | over           |
| CATERING - OUTWITH CONTRACT                 | 0                                          | (1)                            | over           | (1)                            | over           |                                 |                | 0                                | 1                              | (1)                             | over           |
| OUTSOURCED MAIL                             | 0                                          | (9)                            | over           | (10)                           | over           |                                 |                | 0                                | 11                             | (11)                            | over           |
| SUPPLIES AND SERVICES                       | 610                                        | 8                              | under          | (2)                            | over           | (5)                             | over           | 376                              | 381                            | (5)                             | over           |
| TRANSPORT AND PLANT                         |                                            |                                |                |                                |                |                                 |                |                                  |                                |                                 |                |
| PURCHASE OF PLANT                           | 0                                          | 0                              |                | 0                              |                |                                 |                |                                  |                                |                                 |                |
| POOL CAR RECHARGE - RENTAL CHARGE           | 37                                         | 5                              | under          | 6                              | under          |                                 |                | 0                                | 1                              | (1)                             | over           |
| POOL CAR RECHARGE - FUEL                    | 13                                         | 4                              | under          | 4                              | under          |                                 |                | 29                               | 20                             | 9                               | under          |
| POOL CAR RECHARGE - ADDITIONAL CHARGES      | 2                                          | 0                              |                | 0                              |                |                                 |                | 10                               | 4                              | 6                               | under          |
| OTHER TRANSPORT COSTS                       | 0                                          | (3)                            | over           | (3)                            | over           |                                 |                | 1                                | 1                              | 0                               |                |
| FLEET SERVICE CHARGES - VEHICLE MAINTENANCE | 8                                          | 0                              |                | (6)                            | over           |                                 |                | 0                                | 3                              | (3)                             | over           |
| FLEET SERVICE CHARGES - UNSCHEDULED LABOUR  | 0                                          | 0                              |                | 0                              |                |                                 |                | 6                                | 16                             | (10)                            | over           |
| FLEET SERVICE CHARGES - LEASING             | 90                                         | 0                              |                | 6                              | under          |                                 |                | 0                                | 1                              | (1)                             | over           |
| FLEET SERVICE CHARGES - HIRED VEHICLES      | 30                                         | 0                              |                | 19                             | under          |                                 |                | 69                               | 61                             | 8                               | under          |
| FLEET SERVICE CHARGES - CONTRACT HIRE       | 6                                          | 0                              |                | 4                              | under          |                                 |                | 0                                | 0                              | 0                               |                |
| FLEET SERVICE CHARGES - ROAD FUND LICENCES  | 0                                          | 0                              |                | 0                              |                |                                 |                | 5                                | 0                              | 5                               | under          |
| FLEET SERVICE CHARGES - FUEL                | 25                                         | 0                              |                | 3                              | under          |                                 |                | 0                                | 1                              | (1)                             | over           |
| HIRE OF EXTERNAL VEHICLES                   | 0                                          | (2)                            | over           | (2)                            | over           |                                 |                | 19                               | 15                             | 4                               | under          |
| HIRE OF SKIPS                               | 0                                          | (3)                            | over           | (3)                            | over           |                                 |                | 0                                | 2                              | (2)                             | over           |
| STORAGE                                     | 4                                          | 2                              | under          | 3                              | under          |                                 |                | 0                                | 3                              | (3)                             | over           |
| TAXI CHARGES - CONTRACTED                   | 0                                          | (1)                            |                | (2)                            |                |                                 |                | 3                                | 0                              | 3                               | under          |
| TRANSPORT AND PLANT                         | 215                                        | 1                              | under          | 28                             | under          | 25                              | under          | 142                              | 130                            | 12                              | under          |

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| ADMINISTRATION                                | REVISED<br>ANNUAL<br>BUDGET<br>SLC 17/18 2 | PERIOD 8<br>VARIANCE<br>AMOUNT | Over/<br>Under | PERIOD 9<br>VARIANCE<br>AMOUNT | Over/<br>Under | PERIOD 10<br>VARIANCE<br>AMOUNT | Over/<br>Under | PERIOD 11<br>ESTIMATE<br>TO DATE | PERIOD 11<br>ACTUAL<br>TO DATE | PERIOD 11<br>VARIANCE<br>AMOUNT | Over/<br>Under |
|-----------------------------------------------|--------------------------------------------|--------------------------------|----------------|--------------------------------|----------------|---------------------------------|----------------|----------------------------------|--------------------------------|---------------------------------|----------------|
| PRINTING AND STATIONERY                       | 86                                         | 0                              |                | (15)                           | over           | (12)                            | over           | 69                               | 79                             | (10)                            | over           |
| BULK PRINTING                                 | 78                                         | 0                              |                | (42)                           | over           | (43)                            | over           | 58                               | 101                            | (43)                            | over           |
| TELEPHONES                                    | 131                                        | 0                              |                | 24                             | under          | 27                              | under          | 86                               | 56                             | 30                              | under          |
| MOBILE PHONES                                 | 27                                         | 0                              |                | 5                              | under          | 8                               | under          | 20                               | 11                             | 9                               | under          |
| ADVERTISING - OF COUNCIL SERVICE AVAILABILITY | 67                                         | (1)                            | over           | (1)                            | over           | (1)                             | over           | 0                                | 1                              | (1)                             | over           |
| ADVERTISING - OTHER                           | 12                                         | 6                              | under          | 7                              | under          | 8                               | under          | 10                               | 1                              | 9                               | under          |
| POSTAGES/COURIERS                             | 154                                        | 0                              |                | 33                             | under          | 36                              | under          | 92                               | 53                             | 39                              | under          |
| MEMBERSHIP FEES/SUBSCRIPTIONS                 | 38                                         | 0                              |                | 0                              |                | (2)                             | over           | 34                               | 36                             | (2)                             | over           |
| INSURANCE                                     | 0                                          | 0                              |                | 0                              |                | 0                               |                | 0                                | 0                              | 0                               |                |
| MEDICAL COSTS                                 | 25                                         | (3)                            | over           | (4)                            | over           | (3)                             | over           | 20                               | 23                             | (3)                             | over           |
| LEGAL EXPENSES                                | 86                                         | (20)                           | over           | (10)                           | over           | (30)                            | over           | 70                               | 111                            | (41)                            | over           |
| PETTY OUTLAYS                                 | 4                                          | 1                              | under          | 1                              | under          | 1                               | under          | 3                                | 2                              | 1                               | under          |
| HOSPITALITY                                   | 0                                          | 0                              |                | (1)                            | over           | (1)                             | over           | 0                                | 1                              | (1)                             | over           |
| GIRO BANK AGENCY FEES                         | 9                                          | 0                              |                | 0                              |                | 0                               |                | 0                                | 0                              | 0                               |                |
| PAYPOINT AGENCY FEES                          | 61                                         | 0                              |                | (6)                            | over           | (6)                             | over           | 49                               | 57                             | (8)                             | over           |
| INTERNET AGENCY FEES                          | 6                                          | 0                              |                | 4                              | under          | 4                               | under          | 5                                | 0                              | 5                               | under          |
| OTHER ADMIN COSTS                             | 27                                         | 0                              |                | (2)                            | over           | (1)                             | over           | 5                                | 6                              | (1)                             | over           |
| CONFERENCES - MEMBERS                         | 0                                          | (1)                            | over           | (1)                            | over           | (1)                             | over           | 0                                | 1                              | (1)                             | over           |
| CONFERENCES - OFFICIALS                       | 7                                          | 3                              | under          | 4                              | under          | 4                               | under          | 6                                | 1                              | 5                               | under          |
| TRAINING                                      | 0                                          | 0                              |                | (1)                            | over           | (2)                             | over           | 0                                | 2                              | (2)                             | over           |
| INTERNAL SUPPORT SERVICES ALLOCATION          | 5,071                                      | 0                              |                | 0                              |                | 0                               |                | 0                                | 0                              | 0                               |                |
| <b>ADMINISTRATION</b>                         | <b>5,886</b>                               | <b>(15)</b>                    | <b>over</b>    | <b>(5)</b>                     | <b>over</b>    | <b>(16)</b>                     | <b>over</b>    | <b>527</b>                       | <b>542</b>                     | <b>(15)</b>                     | <b>over</b>    |
| PAYMENT TO OTHER BODIES                       |                                            |                                |                |                                |                |                                 |                |                                  |                                |                                 |                |
| OTHER COMMITTEES OF THE AUTHORITY             | 3,425                                      | 0                              |                | 0                              |                | 0                               |                | 0                                | 0                              | 0                               |                |
| OTHER LOCAL AUTHORITIES                       | 0                                          | (1)                            | over           | (1)                            | over           | 0                               |                | 0                                | 0                              | 0                               |                |
| GRANTS TO VOLUNTARY ORGANISATIONS             | 3                                          | 0                              |                | 0                              |                | 0                               |                | 0                                | 0                              | 0                               |                |
| PAYMENTS TO VOLUNTARY ORGANISATIONS           | 31                                         | (7)                            | over           | (22)                           | over           | (22)                            | over           | 31                               | 23                             | 8                               | under          |
| PAYMENTS TO OTHER BODIES                      | 32                                         | 0                              |                | (3)                            | over           | (13)                            | over           | 32                               | 45                             | (13)                            | over           |
| <b>PAYMENT TO OTHER BODIES</b>                | <b>3,491</b>                               | <b>(8)</b>                     | <b>over</b>    | <b>(26)</b>                    | <b>over</b>    | <b>(35)</b>                     | <b>over</b>    | <b>63</b>                        | <b>66</b>                      | <b>(5)</b>                      | <b>over</b>    |
| PAYMENT TO CONTRACTORS                        |                                            |                                |                |                                |                |                                 |                |                                  |                                |                                 |                |
| PAYMENT TO PRIVATE CONTRACTOR                 | 80                                         | 0                              |                | 18                             | under          | (1)                             | over           | 63                               | 57                             | 6                               | under          |
| PAYMENT TO EXTERNAL CONSULTANTS               | 20                                         | 0                              |                | (3)                            | over           | (3)                             | over           | 20                               | 30                             | (10)                            | over           |
| <b>PAYMENT TO CONTRACTORS</b>                 | <b>100</b>                                 | <b>0</b>                       |                | <b>15</b>                      | <b>under</b>   | <b>(4)</b>                      | <b>over</b>    | <b>83</b>                        | <b>87</b>                      | <b>(4)</b>                      | <b>over</b>    |

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|                                            | REVISED<br>ANNUAL<br>BUDGET<br>SLC 17/18 2 | PERIOD 8<br>VARIANCE<br>AMOUNT | Over/<br>Under | PERIOD 9<br>VARIANCE<br>AMOUNT | Over/<br>Under | PERIOD 10<br>VARIANCE<br>AMOUNT | Over/<br>Under | PERIOD 11<br>ESTIMATE<br>TO DATE | PERIOD 11<br>ACTUAL<br>TO DATE | PERIOD 11<br>VARIANCE<br>AMOUNT | Over/<br>Under |
|--------------------------------------------|--------------------------------------------|--------------------------------|----------------|--------------------------------|----------------|---------------------------------|----------------|----------------------------------|--------------------------------|---------------------------------|----------------|
| FINANCING CHARGES                          |                                            |                                |                |                                |                |                                 |                |                                  |                                |                                 |                |
| INTEREST-DEBT CHARGES                      | 14,383                                     | 0                              |                | 0                              |                | 0                               |                | 0                                | 0                              | 0                               |                |
| I.T. EQUIPMENT LEASING-CONTRACT            | 67                                         | 0                              |                | 5                              | under          | 5                               | under          | 38                               | 30                             | 8                               | under          |
| CFGR                                       | 19,520                                     | 0                              |                | 0                              |                | 0                               |                | 18,993                           | 18,993                         | 0                               |                |
| INTEREST ON REVENUE BALANCES               | (67)                                       | 0                              |                | 0                              |                | 0                               |                | 0                                | 0                              | 0                               |                |
| FINANCING CHARGES                          | 33,903                                     | 0                              |                | 5                              | under          | 5                               | under          | 19,031                           | 19,023                         | 8                               | under          |
| TOTAL EXPENDITURE                          | 94,782                                     | 9                              | under          | 11                             | under          | (422)                           | over           | 56,865                           | 57,292                         | (427)                           | over           |
| INCOME                                     |                                            |                                |                |                                |                |                                 |                |                                  |                                |                                 |                |
| SALES - DEPARTMENTS OF THE AUTHORITY       | (1,201)                                    | 0                              |                | 0                              |                | 0                               |                | (900)                            | (900)                          | 0                               |                |
| FEES AND CHARGES - GENERAL                 | (4,539)                                    | 9                              | over rec       | 73                             | over rec       | 100                             | over rec       | (1,862)                          | (1,927)                        | 65                              | over rec       |
| RENTAL INCOME                              | (460)                                      | 0                              |                | 0                              |                | 0                               |                | 0                                | 0                              | 0                               |                |
| HOUSE RENTS                                | (83,187)                                   | 0                              |                | (38)                           | under rec      | (42)                            | under rec      | (55,527)                         | (55,472)                       | (55)                            | under rec      |
| LOCK UP RENTS                              | (2,392)                                    | 0                              |                | (39)                           | under rec      | (43)                            | under rec      | (1,399)                          | (1,351)                        | (48)                            | under rec      |
| COMMISSION                                 | (216)                                      | 0                              |                | 0                              |                | 0                               |                | (32)                             | (32)                           | 0                               |                |
| INSURANCE RECOVERIES                       | (250)                                      | 0                              |                | 0                              |                | 0                               |                | (46)                             | (46)                           | 0                               |                |
| OTHER INCOME                               | (2,273)                                    | 4                              | over rec       | 5                              | over rec       | 0                               |                | (1,048)                          | (1,048)                        | 0                               |                |
| REALLOCATION OF SUPPORT COSTS              | (883)                                      | 0                              |                | 0                              |                | 0                               |                | 0                                | 0                              | 0                               |                |
| TOTAL INCOME                               | (95,401)                                   | 13                             | over rec       | 1                              | over rec       | 15                              | over rec       | (60,814)                         | (60,776)                       | (38)                            | under rec      |
| TOTAL YEAR END TIFER TO/FROM BALANCE SHEET | 619                                        | (22)                           | over           | (12)                           | over           | 407                             | over           | 476                              | 11                             | 465                             | under          |
| NET EXPENDITURE                            | 0                                          | 0                              |                | 0                              |                | 0                               |                | (3,473)                          | (3,473)                        | 0                               |                |



## Appendix E

### Housing and Technical Resources - HRA Variance Analysis 2017/18 (Period 11)

| Subjective Head | Variance           | Subjective line                                                          | Service / amount | Explanation                                                                                                                      |
|-----------------|--------------------|--------------------------------------------------------------------------|------------------|----------------------------------------------------------------------------------------------------------------------------------|
| Employee Costs  | 377k under         | APT&C Basic / Superannuation / National Insurance - 343k under           | HRA              | This underspend reflects the current turnover levels within the service.                                                         |
| Property Costs  | (795k) over        | Grounds Maintenance - (175k) over                                        | HRA              | This overspend relates to grounds maintenance works which are demand led services and will be managed within the overall budget. |
|                 |                    | Repairs and Maintenance - Internal and External Contractor - (842k) over | HRA              | This overspend is due to repairs which are demand led services and will be managed within the overall budget.                    |
|                 |                    | Rent Unlet Periods - 208k under                                          | HRA              | The void rent loss was lower than anticipated.                                                                                   |
|                 |                    | Gas - 59k under                                                          | HRA              | Expenditure on gas is lower than anticipated across the Service.                                                                 |
| Income          | 38k over recovered | Fees and Charges - 65k over recovered                                    | HRA              | The over recovery relates to higher than anticipated recharges for owner and tenant related repairs.                             |

| Subjective Head | Variance | Subjective line                       | Service / amount | Explanation                                                                                                                                                                                    |
|-----------------|----------|---------------------------------------|------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Income (cont)   |          | House Rents - (55k) under recovered   | HRA              | The under recovery is the result of additional Council House sales prior to the removal of the Right to Buy Scheme and also lower than anticipated rental income from new build accommodation. |
|                 |          | Lock Up Rents - (48k) under recovered | HRA              | This reflects the current number of lock up properties managed by the HRA.                                                                                                                     |

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|                          | REVISED<br>ANNUAL<br>BUDGET<br>SLC 17/18 2 | PERIOD 8<br>VARIANCE<br>AMOUNT | Over/<br>Under | PERIOD 9<br>VARIANCE<br>AMOUNT | Over/<br>Under | PERIOD 10<br>VARIANCE<br>AMOUNT | Over/<br>Under | PERIOD 11<br>ESTIMATE<br>TO DATE | PERIOD 11<br>ACTUAL<br>TO DATE | PERIOD 11<br>VARIANCE<br>AMOUNT | Over/<br>Under |
|--------------------------|--------------------------------------------|--------------------------------|----------------|--------------------------------|----------------|---------------------------------|----------------|----------------------------------|--------------------------------|---------------------------------|----------------|
| EMPLOYEE COSTS           |                                            |                                |                |                                |                |                                 |                |                                  |                                |                                 |                |
| APT & C BASIC            | 9,592                                      | 92                             | under          | 105                            | under          | 131                             | under          | 7,157                            | 7,022                          | 135                             | under          |
| APT & C OVERTIME         | 79                                         | 10                             | under          | 15                             | under          | 4                               | under          | 59                               | 53                             | 6                               | under          |
| APT & C SUPERANNUATION   | 1,847                                      | 114                            | under          | 131                            | under          | 164                             | under          | 1,378                            | 1,197                          | 181                             | under          |
| APT & C NIC              | 858                                        | 20                             | under          | 24                             | under          | 24                              | under          | 640                              | 613                            | 27                              | under          |
| MANUAL OVERTIME          | 0                                          | (1)                            | over           | (1)                            | over           | (1)                             | over           | 0                                | 1                              | (1)                             | over           |
| TRAVEL AND SUBSISTENCE   | 44                                         | 17                             | under          | 20                             | under          | 22                              | under          | 33                               | 9                              | 24                              | under          |
| OTHER EMPLOYEE COSTS     | 0                                          | (5)                            | over           | (5)                            | over           | (5)                             | over           | 0                                | 5                              | (5)                             | over           |
| PENSION INCREASES        | 219                                        | 5                              | under          | 4                              | under          | 2                               | under          | 163                              | 144                            | 19                              | under          |
| ADDITIONAL PENSION COSTS | 0                                          | (9)                            | over           | (9)                            | over           | (9)                             | over           | 0                                | 9                              | (9)                             | over           |
| EMPLOYEE COSTS           | 12,639                                     | 243                            | under          | 284                            | under          | 332                             | under          | 9,430                            | 9,053                          | 377                             | under          |

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|                                             | REVISED<br>ANNUAL<br>BUDGET<br>SLC 17/18 2 | PERIOD 8<br>VARIANCE<br>AMOUNT | Over/<br>Under | PERIOD 9<br>VARIANCE<br>AMOUNT | Over/<br>Under | PERIOD 10<br>VARIANCE<br>AMOUNT | Over/<br>Under | PERIOD 11<br>ESTIMATE<br>TO DATE | PERIOD 11<br>ACTUAL<br>TO DATE | PERIOD 11<br>VARIANCE<br>AMOUNT | Over/<br>Under |
|---------------------------------------------|--------------------------------------------|--------------------------------|----------------|--------------------------------|----------------|---------------------------------|----------------|----------------------------------|--------------------------------|---------------------------------|----------------|
| PROPERTY COSTS                              |                                            |                                |                |                                |                |                                 |                |                                  |                                |                                 |                |
| RATES                                       | 126                                        | 1                              | under          | 1                              | under          | 1                               | under          | 126                              | 125                            | 1                               | under          |
| SCOTTISH WATER - UNMETERED CHARGES          | 4                                          | (1)                            | under          | 2                              | under          | 2                               | under          | 3                                | 3                              | 1                               | under          |
| SCOTTISH WATER - METERED CHARGES            | 6                                          | (4)                            | over           | (4)                            | over           | (5)                             | over           | 6                                | 11                             | (5)                             | over           |
| RENT                                        | 65                                         | 0                              | 0              | 0                              | 0              | 0                               | 0              | 0                                | 0                              | 0                               | 0              |
| SERVICE CHARGE                              | 6                                          | 0                              | 0              | 0                              | 0              | 0                               | 0              | 3                                | 3                              | 0                               | 0              |
| OTHER ACCOMMODATION COSTS                   | 101                                        | 23                             | under          | 18                             | under          | 18                              | under          | 101                              | 82                             | 19                              | under          |
| BED AND BREAKFAST                           | 0                                          | (6)                            | over           | (6)                            | over           | 0                               | 0              | 0                                | 7                              | (7)                             | over           |
| PROPERTY INSURANCE                          | 923                                        | 0                              | 0              | 0                              | 0              | 0                               | 0              | 923                              | 924                            | (1)                             | over           |
| SECURITY COSTS                              | 55                                         | 2                              | under          | 33                             | under          | 36                              | under          | 42                               | 2                              | 40                              | under          |
| GROUND MAINTENANCE                          | 3,923                                      | (88)                           | over           | (118)                          | over           | (146)                           | over           | 3,923                            | 4,088                          | (175)                           | over           |
| REPAIRS & MAINTENANCE - INTERNAL CONTRACTOR | 24,572                                     | (88)                           | over           | (136)                          | over           | (757)                           | over           | 19,398                           | 19,153                         | (755)                           | over           |
| LIFE CYCLE MAINTENANCE                      | 0                                          | (1)                            | over           | (2)                            | over           | (2)                             | over           | 0                                | 2                              | (2)                             | over           |
| REPAIRS & MAINTENANCE - EXTERNAL CONTRACTOR | 946                                        | (59)                           | over           | (15)                           | over           | (39)                            | over           | 527                              | 614                            | (87)                            | over           |
| HOUSING - RENT FREE ACCOMMODATION           | 155                                        | 0                              | 0              | 10                             | under          | 11                              | under          | 105                              | 93                             | 12                              | under          |
| HOUSING - RENT W/O UNLET PERIODS            | 1,560                                      | 0                              | 0              | 0                              | 0              | 187                             | under          | 1,324                            | 1,116                          | 208                             | under          |
| HOUSING - RENT W/O BAD PERIODS              | 2,968                                      | 0                              | 0              | 0                              | 0              | 0                               | 0              | 263                              | 263                            | 0                               | 0              |
| ASBESTOS                                    | 139                                        | 0                              | 0              | (28)                           | over           | (44)                            | over           | 112                              | 151                            | (39)                            | over           |
| EPC                                         | 0                                          | (3)                            | over           | (3)                            | over           | (3)                             | over           | 0                                | 3                              | (3)                             | over           |
| ELECTRICITY - CONTRACT                      | 717                                        | 0                              | 0              | 0                              | 0              | 3                               | under          | 348                              | 349                            | (1)                             | over           |
| GAS                                         | 310                                        | 0                              | 0              | 0                              | 0              | 53                              | under          | 185                              | 126                            | 59                              | under          |
| HEATING OIL                                 | 54                                         | 0                              | 0              | 0                              | 0              | 0                               | 0              | 0                                | 0                              | 0                               | 0              |
| SOLID FUEL                                  | 4                                          | 1                              | under          | 1                              | under          | 1                               | under          | 3                                | 1                              | 2                               | under          |
| FIXTURE & FITTINGS                          | 58                                         | (7)                            | over           | (4)                            | over           | (6)                             | over           | 47                               | 69                             | (22)                            | over           |
| LANITOR SERVICE                             | 150                                        | 0                              | 0              | (7)                            | over           | 0                               | 0              | 150                              | 157                            | (7)                             | over           |
| CLEANING CONTRACT                           | 417                                        | 0                              | 0              | (32)                           | over           | (32)                            | over           | 417                              | 449                            | (32)                            | over           |
| CLEANING MATERIALS                          | 60                                         | 17                             | under          | 24                             | under          | 24                              | under          | 48                               | 20                             | 28                              | under          |
| HEALTH AND HYGIENE                          | 0                                          | (3)                            | over           | (3)                            | over           | (3)                             | over           | 0                                | 3                              | (3)                             | over           |
| WINDOW CLEANING                             | 16                                         | 0                              | 0              | 1                              | under          | 0                               | 0              | 16                               | 31                             | (15)                            | over           |
| PEST CONTROL                                | 122                                        | 20                             | under          | 26                             | under          | 31                              | under          | 94                               | 56                             | 38                              | under          |
| REFUSE UPLIFT                               | 0                                          | (10)                           | over           | (13)                           | over           | (15)                            | over           | 0                                | 17                             | (17)                            | over           |
| REMOVAL & STORAGE COSTS                     | 14                                         | (15)                           | over           | (15)                           | over           | (20)                            | over           | 14                               | 32                             | (18)                            | over           |
| OTHER PROPERTY COSTS                        | 35                                         | 0                              | 0              | (12)                           | over           | (13)                            | over           | 35                               | 48                             | (13)                            | over           |
| OFFICE ACCOM-FACILITIES MANAGEMENT          | 0                                          | (1)                            | over           | (1)                            | over           | (1)                             | over           | 0                                | 1                              | (1)                             | over           |
| PROPERTY COSTS                              | 37,938                                     | (220)                          | over           | (288)                          | over           | (724)                           | over           | 27,213                           | 28,008                         | (795)                           | over           |

South Lanarkshire Council

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Expenditure / Income Variance Trends 2017/18

|                                             | REVISED<br>ANNUAL<br>BUDGET<br>SLC 17/18 2 | PERIOD 8<br>VARIANCE<br>AMOUNT | Over/<br>Under | PERIOD 9<br>VARIANCE<br>AMOUNT | Over/<br>Under | PERIOD 10<br>VARIANCE<br>AMOUNT | Over/<br>Under | PERIOD 11<br>ESTIMATE<br>TO DATE | PERIOD 11<br>ACTUAL<br>TO DATE | PERIOD 11<br>VARIANCE<br>AMOUNT | Over/<br>Under |
|---------------------------------------------|--------------------------------------------|--------------------------------|----------------|--------------------------------|----------------|---------------------------------|----------------|----------------------------------|--------------------------------|---------------------------------|----------------|
| SUPPLIES AND SERVICES                       |                                            |                                |                |                                |                |                                 |                |                                  |                                |                                 |                |
| COMPUTER EQUIPMENT PURCHASE                 | 297                                        | 0                              |                | 0                              |                | 4                               | under          | 141                              | 135                            | 6                               | under          |
| IT EQUIPMENT MAINT-CONTRACT                 | 209                                        | 4                              | under          | 0                              |                | 0                               |                | 179                              | 179                            | 0                               |                |
| EQUIPMENT AND OTHER TOOLS                   | 13                                         | (4)                            | over           | (5)                            | over           | 0                               |                | 13                               | 15                             | (2)                             | over           |
| ADAPTATIONS FOR CLIENTS                     | 0                                          | (5)                            | over           | 0                              |                | 0                               |                | 0                                | 0                              | 0                               |                |
| SUPPLIES FOR CLIENTS                        | 0                                          | (1)                            | over           | (1)                            | over           | (1)                             | over           | 0                                | 1                              | (1)                             | over           |
| FURNITURE - OFFICE                          | 10                                         | 4                              | under          | 2                              | under          | 3                               | under          | 8                                | 4                              | 4                               | under          |
| FURNITURE - GENERAL                         | 0                                          | (7)                            | over           | (7)                            | over           | (7)                             | over           | 0                                | 8                              | (8)                             | over           |
| FURNISHINGS                                 | 0                                          | (1)                            | over           | (1)                            | over           | (1)                             | over           | 0                                | 1                              | (1)                             | over           |
| MATERIALS                                   | 0                                          | (4)                            | over           | (4)                            | over           | (4)                             | over           | 0                                | 5                              | (5)                             | over           |
| FOODSTUFFS - GENERAL                        | 6                                          | 1                              | under          | 1                              | under          | (1)                             | over           | 5                                | 5                              | 0                               |                |
| PROTECTIVE CLOTHING & UNIFORMS              | 12                                         | 4                              | under          | 5                              | under          | 5                               | under          | 10                               | 5                              | 5                               | under          |
| LAUNDRY COSTS                               | 16                                         | 9                              | under          | 10                             | under          | 11                              | under          | 0                                | 0                              | 0                               |                |
| OTHER SUPPLIES AND SERVICES                 | 32                                         | 10                             | under          | 0                              |                | (1)                             | over           | 9                                | 10                             | (1)                             | over           |
| HEALTH AND SAFETY                           | 15                                         | 9                              | under          | 10                             | under          | 0                               |                | 11                               | 0                              | 11                              | under          |
| CATERING - CONTRACT                         | 0                                          | (1)                            | over           | (1)                            | over           | (1)                             | over           | 0                                | 1                              | (1)                             | over           |
| CATERING - OUTWITH CONTRACT                 | 0                                          | (1)                            | over           | (1)                            | over           | (1)                             | over           | 0                                | 1                              | (1)                             | over           |
| OUTSOURCED MAIL                             | 0                                          | (9)                            | over           | (10)                           | over           | (11)                            | over           | 0                                | 11                             | (11)                            | over           |
| SUPPLIES AND SERVICES                       | 510                                        | 8                              | under          | (2)                            | over           | (5)                             | over           | 376                              | 381                            | (5)                             | over           |
| TRANSPORT AND PLANT                         |                                            |                                |                |                                |                |                                 |                |                                  |                                |                                 |                |
| PURCHASE OF PLANT                           | 0                                          | 0                              |                | 0                              |                | 0                               |                | 0                                | 1                              | (1)                             | over           |
| POOL CAR RECHARGE - RENTAL CHARGE           | 37                                         | 5                              | under          | 6                              | under          | 7                               | under          | 29                               | 20                             | 9                               | under          |
| POOL CAR RECHARGE - FUEL                    | 13                                         | 4                              | under          | 4                              | under          | 5                               | under          | 10                               | 4                              | 6                               | under          |
| POOL CAR RECHARGE - ADDITIONAL CHARGES      | 2                                          | 0                              |                | 0                              |                | 0                               |                | 1                                | 1                              | 0                               |                |
| OTHER TRANSPORT COSTS                       | 0                                          | (3)                            | over           | (3)                            | over           | (3)                             | over           | 0                                | 3                              | (3)                             | over           |
| FLEET SERVICE CHARGES - VEHICLE MAINTENANCE | 8                                          | 0                              |                | (6)                            | over           | (8)                             | over           | 6                                | 16                             | (10)                            | over           |
| FLEET SERVICE CHARGES - UNCHEDULED LABOUR   | 0                                          | 0                              |                | 0                              |                | (1)                             | over           | 0                                | 1                              | (1)                             | over           |
| FLEET SERVICE CHARGES - LEASING             | 90                                         | 0                              |                | 6                              | under          | 1                               | under          | 69                               | 61                             | 8                               | under          |
| FLEET SERVICE CHARGES - HIRED VEHICLES      | 30                                         | 0                              |                | 19                             | under          | 21                              | under          | 0                                | 0                              | 0                               |                |
| FLEET SERVICE CHARGES - CONTRACT HIRE       | 6                                          | 0                              |                | 4                              | under          | 4                               | under          | 3                                | 0                              | 3                               | under          |
| FLEET SERVICE CHARGES - ROAD FUND LICENCES  | 0                                          | 0                              |                | 0                              |                | 0                               |                | 0                                | 1                              | (1)                             | over           |
| FLEET SERVICE CHARGES - FUEL                | 25                                         | 0                              |                | 3                              | under          | 3                               | under          | 19                               | 15                             | 4                               | under          |
| HIRE OF EXTERNAL VEHICLES                   | 0                                          | (2)                            | over           | (2)                            | over           | (2)                             | over           | 0                                | 2                              | (2)                             | over           |
| STORAGE                                     | 4                                          | (3)                            | over           | (3)                            | over           | (3)                             | over           | 0                                | 3                              | (3)                             | over           |
| TAXI CHARGES - CONTRACTED                   | 0                                          | 2                              | under          | 3                              | under          | 3                               | under          | 3                                | 0                              | 3                               | under          |
|                                             |                                            | (1)                            |                | (2)                            |                | (2)                             |                | 0                                | 2                              | (2)                             |                |
| TRANSPORT AND PLANT                         | 215                                        | 1                              | under          | 28                             | under          | 25                              | under          | 142                              | 130                            | 12                              | under          |

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Expenditure / Income Variance Trends 2017/18

|                                               | REVISED<br>ANNUAL<br>BUDGET<br>SLC 17/18 2 | PERIOD 8<br>VARIANCE<br>AMOUNT | Over/<br>Under | PERIOD 9<br>VARIANCE<br>AMOUNT | Over/<br>Under | PERIOD 10<br>VARIANCE<br>AMOUNT | Over/<br>Under | PERIOD 11<br>ESTIMATE<br>TO DATE | PERIOD 11<br>ACTUAL<br>TO DATE | PERIOD 11<br>VARIANCE<br>AMOUNT | Over/<br>Under |
|-----------------------------------------------|--------------------------------------------|--------------------------------|----------------|--------------------------------|----------------|---------------------------------|----------------|----------------------------------|--------------------------------|---------------------------------|----------------|
| ADMINISTRATION                                |                                            |                                |                |                                |                |                                 |                |                                  |                                |                                 |                |
| PRINTING AND STATIONERY                       | 86                                         | 0                              |                | (15)                           | over           | (12)                            | over           | 68                               | 79                             | (10)                            | over           |
| BULK PRINTING                                 | 75                                         | 0                              |                | (42)                           | over           | (43)                            | over           | 58                               | 101                            | (43)                            | over           |
| TELEPHONES                                    | 131                                        | 0                              |                | 24                             | under          | 27                              | under          | 86                               | 56                             | 30                              | under          |
| MOBILE PHONES                                 | 27                                         | 0                              |                | 5                              | under          | 8                               | under          | 20                               | 11                             | 9                               | under          |
| ADVERTISING - OF COUNCIL SERVICE AVAILABILITY | 67                                         | (1)                            | over           | (1)                            | over           | (1)                             | over           | 0                                | 1                              | (1)                             | over           |
| ADVERTISING - OTHER                           | 12                                         | 6                              | under          | 7                              | under          | 8                               | under          | 10                               | 1                              | 9                               | under          |
| POSTAGES/COURIERS                             | 154                                        | 0                              |                | 33                             | under          | 36                              | under          | 92                               | 53                             | 39                              | under          |
| MEMBERSHIP FEES/SUBSCRIPTIONS                 | 38                                         | 0                              |                | 0                              |                | (2)                             | over           | 34                               | 36                             | (2)                             | over           |
| INSURANCE                                     | 0                                          | 0                              |                | 0                              |                | 0                               |                | 0                                | 0                              | 0                               |                |
| MEDICAL COSTS                                 | 25                                         | (3)                            | over           | (4)                            | over           | (3)                             | over           | 20                               | 23                             | (3)                             | over           |
| LEGAL EXPENSES                                | 86                                         | (20)                           | over           | (10)                           | over           | (30)                            | over           | 70                               | 111                            | (41)                            | over           |
| PETTY OUTLAYS                                 | 4                                          | 1                              | under          | 1                              | under          | 1                               | under          | 3                                | 1                              | 1                               | under          |
| HOSPITALITY                                   | 0                                          | 0                              |                | (1)                            | over           | (1)                             | over           | 0                                | 1                              | (1)                             | over           |
| GIRO BANK AGENCY FEES                         | 9                                          | 0                              |                | 0                              |                | 0                               |                | 0                                | 0                              | 0                               |                |
| PAYPOINT AGENCY FEES                          | 61                                         | 0                              |                | (6)                            | over           | (8)                             | over           | 49                               | 57                             | (8)                             | over           |
| INTERNET AGENCY FEES                          | 6                                          | 0                              |                | 4                              | under          | 4                               | under          | 5                                | 0                              | 5                               | under          |
| OTHER ADMIN COSTS                             | 27                                         | 0                              |                | (2)                            | over           | (1)                             | over           | 5                                | 6                              | (1)                             | over           |
| CONFERENCES - MEMBERS                         | 0                                          | (1)                            | over           | (1)                            | over           | (1)                             | over           | 0                                | 1                              | (1)                             | over           |
| CONFERENCES - OFFICIALS                       | 7                                          | 3                              | under          | 4                              | under          | 4                               | under          | 6                                | 1                              | 5                               | under          |
| TRAINING                                      | 0                                          | 0                              |                | (1)                            | over           | (2)                             | over           | 0                                | 2                              | (2)                             | over           |
| INTERNAL SUPPORT SERVICES ALLOCATION          | 5,071                                      | 0                              |                | 0                              |                | 0                               |                | 0                                | 0                              | 0                               |                |
| ADMINISTRATION                                | 5,886                                      | (15)                           | over           | (5)                            | over           | (16)                            | over           | 527                              | 542                            | (15)                            | over           |
| PAYMENT TO OTHER BODIES                       |                                            |                                |                |                                |                |                                 |                |                                  |                                |                                 |                |
| OTHER COMMITTEES OF THE AUTHORITY             |                                            |                                |                |                                |                |                                 |                |                                  |                                |                                 |                |
| OTHER LOCAL AUTHORITIES                       | 3,425                                      | 0                              |                | 0                              |                | 0                               |                | 0                                | 0                              | 0                               |                |
| GRANTS TO VOLUNTARY ORGANISATIONS             | 3                                          | (1)                            | over           | (1)                            | over           | 0                               |                | 0                                | 0                              | 0                               |                |
| PAYMENTS TO VOLUNTARY ORGANISATIONS           | 31                                         | (7)                            | over           | (22)                           | over           | (22)                            | over           | 31                               | 23                             | 8                               | under          |
| PAYMENTS TO OTHER BODIES                      | 32                                         | 0                              |                | (3)                            | over           | (13)                            | over           | 32                               | 45                             | (13)                            | over           |
| PAYMENT TO OTHER BODIES                       | 3,491                                      | (9)                            | over           | (26)                           | over           | (35)                            | over           | 63                               | 68                             | (5)                             | over           |
| PAYMENT TO CONTRACTORS                        |                                            |                                |                |                                |                |                                 |                |                                  |                                |                                 |                |
| PAYMENT TO PRIVATE CONTRACTOR                 | 80                                         | 0                              |                | 18                             | under          | (1)                             | over           | 63                               | 57                             | 6                               | under          |
| PAYMENT TO EXTERNAL CONSULTANTS               | 20                                         | 0                              |                | (3)                            | over           | (3)                             | over           | 20                               | 30                             | (10)                            | over           |
| PAYMENT TO CONTRACTORS                        | 100                                        | 0                              |                | 15                             | under          | (4)                             | over           | 83                               | 87                             | (4)                             | over           |

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|                                            | REVISED<br>ANNUAL<br>BUDGET<br>SLC 17/18 2 | PERIOD 8<br>VARIANCE<br>AMOUNT | Over/<br>Under | PERIOD 9<br>VARIANCE<br>AMOUNT | Over/<br>Under | PERIOD 10<br>VARIANCE<br>AMOUNT | Over/<br>Under | PERIOD 11<br>ESTIMATE<br>TO DATE | PERIOD 11<br>ACTUAL<br>TO DATE | PERIOD 11<br>VARIANCE<br>AMOUNT | Over/<br>Under |
|--------------------------------------------|--------------------------------------------|--------------------------------|----------------|--------------------------------|----------------|---------------------------------|----------------|----------------------------------|--------------------------------|---------------------------------|----------------|
| FINANCING CHARGES                          |                                            |                                |                |                                |                |                                 |                |                                  |                                |                                 |                |
| INTEREST-DEBT CHARGES                      | 14,383                                     | 0                              |                | 0                              |                | 0                               |                | 0                                | 0                              | 0                               |                |
| I.T. EQUIPMENT LEASING-CONTRACT            | 67                                         | 0                              |                | 5                              | under          | 5                               |                | 38                               | 30                             | 8                               | under          |
| CFGR                                       | 19,520                                     | 0                              |                | 0                              |                | 0                               |                | 18,993                           | 18,993                         | 0                               |                |
| INTEREST ON REVENUE BALANCES               | (67)                                       | 0                              |                | 0                              |                | 0                               |                | 0                                | 0                              | 0                               |                |
| FINANCING CHARGES                          | 33,903                                     | 0                              |                | 5                              | under          | 5                               |                | 19,031                           | 19,023                         | 8                               | under          |
| TOTAL EXPENDITURE                          | 94,782                                     | 9                              | under          | 11                             | under          | (422)                           | over           | 56,865                           | 57,292                         | (427)                           | over           |
| INCOME                                     |                                            |                                |                |                                |                |                                 |                |                                  |                                |                                 |                |
| SALES - DEPARTMENTS OF THE AUTHORITY       | (1,201)                                    | 0                              |                | 0                              |                | 0                               |                | (900)                            | (900)                          | 0                               |                |
| FEES AND CHARGES - GENERAL                 | (4,539)                                    | 9                              | over rec       | 73                             | over rec       | 100                             | over rec       | (1,952)                          | (1,927)                        | 63                              | over rec       |
| RENTAL INCOME                              | (460)                                      | 0                              |                | 0                              |                | 0                               |                | 0                                | 0                              | 0                               |                |
| HOUSE RENTS                                | (83,187)                                   | 0                              |                | (38)                           | under rec      | (42)                            | under rec      | (55,527)                         | (55,472)                       | (55)                            | under rec      |
| LOCK UP RENTS                              | (2,392)                                    | 0                              |                | (39)                           | under rec      | (43)                            | under rec      | (1,399)                          | (1,351)                        | (43)                            | under rec      |
| COMMISSION                                 | (216)                                      | 0                              |                | 0                              |                | 0                               |                | (32)                             | (32)                           | 0                               |                |
| INSURANCE RECOVERIES                       | (250)                                      | 0                              |                | 0                              |                | 0                               |                | (46)                             | (46)                           | 0                               |                |
| OTHER INCOME                               | (2,273)                                    | 4                              | over rec       | 5                              | over rec       | 0                               |                | (1,048)                          | (1,048)                        | 0                               |                |
| REALLOCATION OF SUPPORT COSTS              | (883)                                      | 0                              |                | 0                              |                | 0                               |                | 0                                | 0                              | 0                               |                |
| TOTAL INCOME                               | (95,401)                                   | 13                             | over rec       | 1                              | over rec       | 15                              | over rec       | (60,814)                         | (60,776)                       | (39)                            | under rec      |
| TOTAL YEAR END T/FER TO/FROM BALANCE SHEET | 619                                        | (22)                           | over           | (12)                           | over           | 407                             | under          | 476                              | 11                             | 465                             | under          |
| NET EXPENDITURE                            | 0                                          | 0                              |                | 0                              |                | 0                               |                | (3,473)                          | (3,473)                        | 0                               |                |



**Appendix F**

**South Lanarkshire Council**

**Revenue Budget Monitoring Statement  
Period Ended 5 January 2018 (No.11)**

**Social Work Resources**

| Service Departments :-             | Annual Budget  | Forecast for Year | Annual Forecast Over / Under | Budget Proportion to 05/01/18 | Actual to Period 11 to 05/01/18 | Variance to 05/01/18 |
|------------------------------------|----------------|-------------------|------------------------------|-------------------------------|---------------------------------|----------------------|
|                                    | £m             | £m                | £m                           | £m                            | £m                              | £m                   |
| Performance and Support Services   | 7.944          | 7.544             | 0.400 under                  | 6.245                         | 6.122                           | 0.123 under          |
| Children and Families              | 27.200         | 28.224            | (1.024) over                 | 21.078                        | 21.797                          | (0.719) over         |
| Adults and Older People            | 103.169        | 103.553           | (0.384) over                 | 62.637                        | 62.768                          | (0.131) over         |
| Justice and Substance Misuse       | 0.966          | 0.882             | 0.084 under                  | 0.592                         | 0.529                           | 0.063 under          |
| <b>Total Social Work Resources</b> | <b>139.279</b> | <b>140.203</b>    | <b>(0.924) over</b>          | <b>90.552</b>                 | <b>91.216</b>                   | <b>(0.664) over</b>  |

**Social Work Resources Variance Analysis 2017/18 (Period 11)**

| Subjective head | Variance   | Subjective line                           | Service / amount                     | Explanation                                                                           |
|-----------------|------------|-------------------------------------------|--------------------------------------|---------------------------------------------------------------------------------------|
| Employee Costs  | 260k under | Admin & Clerical Staff - 114k under       | Performance and Support - 117k under | This underspend is a result of vacancies which are in the process of being filled.    |
|                 |            | Managerial Support Specialist - 92k under | Children and Families - 30k under    | This underspend is a result of turnover being greater than anticipated.               |
|                 |            |                                           | Adults and Older People - 53k under  | This underspend is a result of vacancies which are in the process of being filled.    |
|                 |            |                                           | Justice - 73k under                  | This underspend is a result of vacancies which are in the process of being filled.    |
|                 |            |                                           | Performance and Support - (64k) over | The overspend is a result of turnover being less than anticipated.                    |
|                 |            | Basic Grade Social Workers - 456k under   | Children and Families - 112k under   | This underspend is a result of vacancies and turnover being greater than anticipated. |
|                 |            |                                           | Adults and Older People - 316k under | This underspend is a result of vacancies which are in the process of being filled.    |

| Subjective head          | Variance | Subjective line                              | Service / amount                                | Explanation                                                                                                                                                                                    |
|--------------------------|----------|----------------------------------------------|-------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Employee Costs<br>(cont) |          | Hospital Social Workers - (61k) over         | Adults and Older<br>People - (61k) over         | This overspend is offset by an underspend in Basic Grade Social Workers.                                                                                                                       |
|                          |          | Care Staff - (149k) over                     | Children and Families -<br>(120k) over          | This overspend is a result of overtime being incurred within the Children's Homes to ensure that appropriate staffing ratios are maintained.                                                   |
|                          |          |                                              | Adults and Older<br>People - (23k) over         | This overspend is in respect of overtime incurred within Care and Support Services to ensure that appropriate staffing ratios are maintained.                                                  |
|                          |          | Manual - (458k) over                         | Adults and Older<br>People - (460k) over        | The overspend relates to overtime which is being managed within the overall budget.                                                                                                            |
|                          |          | Other Employee Costs - 274k under            | Children and Families -<br>259k under           | This non-recurring underspend has arisen whilst a service redesign has been undertaken to create an Intensive Family Support Service for under 12s. The service will be implemented next year. |
|                          |          | <u>Additional Pension Costs - (40k) over</u> | <u>Adults and Older<br/>People - (36k) over</u> | This relates to the ongoing cost of retireals.                                                                                                                                                 |

| Subjective head       | Variance    | Subjective line                                                  | Service / amount                           | Explanation                                                                                                          |
|-----------------------|-------------|------------------------------------------------------------------|--------------------------------------------|----------------------------------------------------------------------------------------------------------------------|
| Property Costs        | 258k under  | <u>Repairs and Maintenance - External Contractor - 33k under</u> | <u>Adults and Older People - 34k under</u> | This is a demand led budget and spend has been lower than anticipated to date.                                       |
|                       |             | Electricity - 54k under                                          | Adults and Older People - 33k under        | This underspend is due to timing of invoices and also energy efficiencies made throughout the year.                  |
|                       |             | Gas - 112k under                                                 | Adults and Older People - 85k under        | The underspend is due to investment in more energy efficient heating systems and a reduction in gas tariffs.         |
|                       |             | Other Property Costs - 40k under                                 | Performance and Support - 42k under        | This underspend will be used to manage budget pressures elsewhere within the Resource.                               |
| Supplies and Services | (343k) over | Equipment and Adaptations - (299k) over                          | Adults and Older People - (299k) over      | This overspend reflects the current demand for equipment and adaptations.                                            |
|                       |             | <u>Supplies for Clients - 28k under</u>                          | <u>Children and Families - 62k under</u>   | This is a demand led budget and the underspend will be used to manage budget pressures elsewhere within the service. |
|                       |             |                                                                  | <u>Justice - (37k) over</u>                | This is in relation to the costs for a programme to prevent service users from re-offending.                         |

| Subjective head          | Variance    | Subjective line                                  | Service / amount                     | Explanation                                                                                                                                       |
|--------------------------|-------------|--------------------------------------------------|--------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------|
| Transport and Plant      | (144k) over | Other Transport Costs - (97k) over               | Children and Families - (96k) over   | This overspend reflects the transport costs for both looked after children and children in the community going to school and residential respite. |
|                          |             | Fleet Service Charges - Drivers - (92k) over     | Adults and Older People - (95k) over | This overspend reflects the costs of meeting current service delivery requirements.                                                               |
| Administration Costs     | (266k) over | Telephones - (67k) over                          | Adults and Older People - (41k) over | This overspend relates to the cost of replacing telephone systems in Older People and Adult Day Care Centres.                                     |
|                          |             | Postages/Couriers - (24k) over                   | Performance and Support - (24k) over | This overspend is the result of increased costs of postage and usage.                                                                             |
|                          |             | Legal Expenses - (102k) over                     | Children and Families - (89k) over   | This overspend reflects the legal costs for placing children who are being adopted.                                                               |
| Payments to Other Bodies | (232k) over | Payments to Voluntary Organisations - (90k) over | Children and Families - (54k) over   | This overspend is due to the requirement in the current year to use an agency to find and place a small number of adoptions.                      |

| Subjective head                 | Variance    | Subjective line                             | Service / amount                     | Explanation                                                                                                                                                                           |
|---------------------------------|-------------|---------------------------------------------|--------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Payments to Other Bodies (cont) |             | Payments to Voluntary Organisations (cont)  | Justice - (36k) over                 | This overspend is in relation to supporting service users in the community and is being managed within the overall grant allocation.                                                  |
|                                 |             | Private Individuals - General - 73k under   | Children and Families - 74k under    | This underspend reflects the current level of payments for both Share Care and Supported Carers. Promotion of both is ongoing to attract and therefore increase the number of carers. |
|                                 |             | Social Work - Foster Parents - (180k) over  | Children and Families - (180k) over  | This overspend is a result of the demand for external fostering services.                                                                                                             |
|                                 |             | Direct Payments - (32k) over                | Adults and Older People - (32k) over | Following the introduction of Self Directed Support, the overspend reflects more service users choosing this funding option.                                                          |
| Payments to Contractors         | (480k) over | Payments to Private Contractor - 166k under | Adults and Older People - 166k under | This non-recurring underspend will be used to offset overspends elsewhere within the Resource.                                                                                        |
|                                 |             | Long Term Care - 621k under                 | Children and Families - (273k) over  | This overspend is based on the current commitment for children's external placements and children with a disability.                                                                  |

| Subjective head                | Variance    | Subjective line                          | Service / amount                      | Explanation                                                                                                                                                |
|--------------------------------|-------------|------------------------------------------|---------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Payments to Contractors (cont) |             | Long Term Care (cont)                    | Adults and Older People - 894k under  | This underspend is a result of a greater level of income from client contributions towards care home placements thereby reducing the Council's commitment. |
|                                |             | Home Care - (804k) over                  | Adults and Older People - (836k) over | The overspend reflects the increased demand for home care.                                                                                                 |
|                                |             | Home Support - (125k) over               | Adults and Older People - (125k) over | The overspend reflects the demand for supported living services.                                                                                           |
|                                |             | Residential Placements - (332k) over     | Children and Families - (325k) over   | This overspend is based on the current commitment for children's residential school and secure placements.                                                 |
| Transfer Payments              | (122k) over | Direct Assistance Payments - (135k) over | Children and Families - (133k) over   | This overspend is in relation to payments being made to carers to support the welfare of young people.                                                     |

| Subjective head | Variance            | Subjective line                                                    | Service / amount                                | Explanation                                                                                                                                                                                                                        |
|-----------------|---------------------|--------------------------------------------------------------------|-------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Income          | 388k over recovered | Fees and Charges - General - 304k over recovered                   | Adults and Older People - 303k over recovered   | This over recovery is due to income from both residential and non-residential charges. Service users are subject to a financial assessment and the income collected is based on the user's chargeable services and ability to pay. |
|                 |                     |                                                                    |                                                 | In addition, non-recurring income has been received in respect of prior year care costs from service users.                                                                                                                        |
|                 |                     | Fees and Charges - Other Local Authorities - (35k) under recovered | Adults and Older People - (35k) under recovered | This under recovery reflects the decrease in the number of cross authority clients attending South Lanarkshire care homes and is offset by an underspend at Payment to Contractor.                                                 |
|                 |                     | Fees and Charges - Other Bodies - (47k) under recovered            | Children and Families - (49k) under recovered   | This is under recovery is offset by an underspend in employee costs.                                                                                                                                                               |
|                 |                     | Other Income - 175k over recovered                                 | Children and Families - 92k over recovered      | This is in relation to the recovery of costs from the Home Office for services provided to unaccompanied asylum seeking children.                                                                                                  |

| Subjective head | Variance | Subjective line     | Service / amount                             | Explanation                                                                      |
|-----------------|----------|---------------------|----------------------------------------------|----------------------------------------------------------------------------------|
| Income (cont)   |          | Other Income (cont) | Adults and Older People - 81k over recovered | This over recovery is in relation to the over recovery of Direct Payment monies. |

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

South Lanarkshire Council

Social Work Resources - Total

Expenditure / Income Variance Trends 2017/2018

|                                                    | REVISED<br>ANNUAL<br>BUDGET<br>SLC 17/18 2 | PERIOD 8<br>VARIANCE<br>AMOUNT | Over/<br>Under | PERIOD 9<br>VARIANCE<br>AMOUNT | Over/<br>Under | PERIOD 10<br>VARIANCE<br>AMOUNT | Over/<br>Under | PERIOD 11<br>ESTIMATE<br>TO DATE | PERIOD 11<br>ACTUAL<br>TO DATE | PERIOD 11<br>VARIANCE<br>AMOUNT | Over/<br>Under |
|----------------------------------------------------|--------------------------------------------|--------------------------------|----------------|--------------------------------|----------------|---------------------------------|----------------|----------------------------------|--------------------------------|---------------------------------|----------------|
| EMPLOYEE COSTS                                     |                                            |                                |                |                                |                |                                 |                |                                  |                                |                                 |                |
| ADMIN & CLERICAL STAFF - APT&C - BASIC             | 4,145                                      | 57                             | under          | 84                             | under          | 101                             | under          | 3,115                            | 3,008                          | 107                             | under          |
| ADMIN & CLERICAL STAFF - APT&C OVERTIME            | 0                                          | (17)                           | over           | (17)                           | over           | (17)                            | over           | 0                                | 18                             | (18)                            | over           |
| ADMIN & CLERICAL STAFF - APT&C SUPERANNUATION      | 631                                        | (9)                            | over           | (13)                           | over           | (12)                            | over           | 470                              | 485                            | (15)                            | over           |
| ADMIN & CLERICAL STAFF - APT&C NIC                 | 310                                        | 15                             | under          | 16                             | under          | 40                              | under          | 252                              | 212                            | 40                              | under          |
| MANAGERIAL SUPPORT SPECIALIST STAFF BASIC          | 13,921                                     | 49                             | under          | 57                             | under          | 55                              | under          | 10,306                           | 10,239                         | 57                              | under          |
| MANAGERIAL SUPPORT SPECIALIST STAFF OVERTIME       | 41                                         | (14)                           | over           | (14)                           | over           | (16)                            | over           | 25                               | 40                             | (15)                            | over           |
| MANAGERIAL SUPPORT SPECIALIST STAFF SUPERANNUATION | 2,430                                      | 3                              | under          | 11                             | under          | (2)                             | over           | 1,803                            | 1,802                          | 1                               | under          |
| MANAGERIAL SUPPORT SPECIALIST STAFF NIC            | 1,453                                      | 23                             | under          | 31                             | under          | 35                              | under          | 1,083                            | 1,044                          | 39                              | under          |
| BASIC GRADE SOCIAL WORKERS BASIC                   | 10,246                                     | 308                            | under          | 308                            | under          | 344                             | under          | 7,846                            | 7,255                          | 391                             | under          |
| BASIC GRADE SOCIAL WORKERS OVERTIME                | 33                                         | (8)                            | over           | (10)                           | over           | (9)                             | over           | 20                               | 27                             | (7)                             | over           |
| BASIC GRADE SOCIAL WORKERS SUPERANNUATION          | 1,777                                      | 19                             | under          | 8                              | under          | 9                               | under          | 1,325                            | 1,314                          | 11                              | under          |
| BASIC GRADE SOCIAL WORKERS NIC                     | 1,073                                      | 52                             | under          | 49                             | under          | 58                              | under          | 799                              | 738                            | 51                              | under          |
| HOSPITAL SOCIAL WORKERS BASIC                      | 134                                        | (34)                           | over           | (38)                           | over           | (43)                            | over           | 100                              | 145                            | (45)                            | over           |
| HOSPITAL SOCIAL WORKERS OVERTIME                   | 0                                          | (1)                            | over           | (1)                            | over           | (1)                             | over           | 0                                | 1                              | (1)                             | over           |
| HOSPITAL SOCIAL WORKERS SUPERANNUATION             | 26                                         | (7)                            | over           | (8)                            | over           | (9)                             | over           | 19                               | 29                             | (10)                            | over           |
| HOSPITAL SOCIAL WORKERS NIC                        | 13                                         | (4)                            | over           | (4)                            | over           | (5)                             | over           | 10                               | 15                             | (5)                             | over           |
| INSTRUCTORS BASIC                                  | 1,403                                      | 21                             | under          | 27                             | under          | 33                              | under          | 1,047                            | 1,008                          | 39                              | under          |
| INSTRUCTORS OVERTIME                               | 0                                          | (5)                            | over           | (6)                            | over           | (6)                             | over           | 0                                | 7                              | (7)                             | over           |
| INSTRUCTORS SUPERANNUATION                         | 211                                        | (11)                           | over           | (12)                           | over           | (13)                            | over           | 157                              | 172                            | (15)                            | over           |
| INSTRUCTORS NIC                                    | 119                                        | 2                              | under          | 3                              | under          | 4                               | under          | 89                               | 85                             | 4                               | under          |
| CARE STAFF - APT&C BASIC                           | 16,825                                     | 317                            | under          | 388                            | under          | 566                             | under          | 12,580                           | 12,012                         | 568                             | under          |
| CARE STAFF - APT&C OVERTIME                        | 539                                        | (470)                          | over           | (563)                          | over           | (714)                           | over           | 293                              | 1,025                          | (732)                           | over           |
| CARE STAFF - APT&C SUPERANNUATION                  | 2,525                                      | (9)                            | over           | (8)                            | over           | (4)                             | over           | 1,959                            | 1,958                          | 1                               | under          |
| CARE STAFF - APT&C NIC                             | 1,451                                      | 3                              | under          | 3                              | under          | 5                               | under          | 1,083                            | 1,069                          | 14                              | under          |
| MANUAL BASIC                                       | 16,721                                     | 64                             | under          | 53                             | under          | 57                              | under          | 12,189                           | 12,110                         | 79                              | under          |
| MANUAL OVERTIME                                    | 1,218                                      | (297)                          | over           | (385)                          | over           | (480)                           | over           | 738                              | 1,254                          | (516)                           | over           |
| MANUAL SUPERANNUATION                              | 2,843                                      | (8)                            | over           | (14)                           | over           | (17)                            | over           | 2,072                            | 2,088                          | (16)                            | over           |
| MANUAL NIC                                         | 1,436                                      | 4                              | under          | (4)                            | over           | (10)                            | over           | 1,046                            | 1,051                          | (5)                             | over           |
| SESSIONAL WORK                                     | 10                                         | (4)                            | over           | 1                              | under          | 0                               | over           | 7                                | 6                              | 1                               | under          |
| TRAVEL AND SUBSISTENCE                             | 458                                        | (5)                            | over           | (4)                            | over           | (6)                             | over           | 319                              | 309                            | 10                              | under          |
| OTHER EMPLOYEE COSTS                               | 660                                        | 168                            | under          | 203                            | under          | 247                             | under          | 461                              | 187                            | 274                             | under          |
| PENSION INCREASES                                  | 327                                        | (2)                            | over           | (12)                           | over           | (15)                            | over           | 210                              | 210                            | 0                               | under          |
| ADDITIONAL PENSION COSTS                           | 0                                          | (28)                           | over           | (28)                           | over           | (37)                            | over           | 0                                | 40                             | (40)                            | over           |
| EMPLOYEE COSTS                                     | 82,979                                     | 172                            | under          | 99                             | under          | 136                             | under          | 61,223                           | 60,963                         | 250                             | under          |

South Lanarkshire Council

Social Work Resources - Total

Expenditure / Income Variance Trends 2017/2018

|                                                | REVISED<br>ANNUAL<br>BUDGET<br>SLC 17/18 2 | PERIOD 8<br>VARIANCE<br>AMOUNT | Over/<br>Under | PERIOD 9<br>VARIANCE<br>AMOUNT | Over/<br>Under | PERIOD 10<br>VARIANCE<br>AMOUNT | Over/<br>Under | PERIOD 11<br>ESTIMATE<br>TO DATE | PERIOD 11<br>ACTUAL<br>TO DATE | PERIOD 11<br>VARIANCE<br>AMOUNT | Over/<br>Under |
|------------------------------------------------|--------------------------------------------|--------------------------------|----------------|--------------------------------|----------------|---------------------------------|----------------|----------------------------------|--------------------------------|---------------------------------|----------------|
| PROPERTY COSTS                                 |                                            |                                |                |                                |                |                                 |                |                                  |                                |                                 |                |
| RATES                                          | 374                                        | 9                              | under          | 2                              | under          | 1                               | under          | 332                              | 332                            | 0                               |                |
| SCOTTISH WATER - UNMETERED CHARGES             | 31                                         | 2                              | under          | 2                              | under          | 3                               | under          | 25                               | 24                             | 1                               | under          |
| SCOTTISH WATER - METERED (DRAINAGE) CHARGES    | 0                                          | (1)                            | over           | (1)                            | over           | (1)                             | over           | 0                                | 1                              | (1)                             | over           |
| SCOTTISH WATER - METERED CHARGES               | 194                                        | 20                             | under          | 18                             | under          | 21                              | under          | 149                              | 125                            | 24                              | under          |
| RENT                                           | 461                                        | 5                              | under          | 9                              | under          | 10                              | under          | 324                              | 319                            | 5                               | under          |
| SERVICE CHARGE                                 | 0                                          | (1)                            | over           | (1)                            | over           | (1)                             | over           | 0                                | 1                              | (1)                             | over           |
| PROPERTY INSURANCE                             | 31                                         | (1)                            | over           | (1)                            | over           | 0                               | over           | 26                               | 26                             | 0                               |                |
| SECURITY COSTS                                 | 7                                          | 2                              | under          | 2                              | under          | 2                               | under          | 4                                | 3                              | 1                               | under          |
| GROUND MAINTENANCE                             | 6                                          | (1)                            | over           | 0                              | over           | 1                               | under          | 5                                | 3                              | 2                               | under          |
| GROUNDS MAINTENANCE ADDITIONAL WORKS           | 0                                          | (2)                            | over           | (2)                            | over           | (2)                             | over           | 0                                | 2                              | (2)                             | over           |
| REPAIRS & MAINTENANCE - INTERNAL CONTRACTOR    | 2                                          | (2)                            | over           | (3)                            | over           | (4)                             | over           | 1                                | 1                              | 0                               |                |
| REPAIRS & MAINTENANCE - EXTERNAL CONTRACTOR    | 76                                         | 7                              | under          | 26                             | under          | 28                              | under          | 45                               | 12                             | 33                              | under          |
| ELECTRICITY - CONTRACT                         | 452                                        | (5)                            | over           | 43                             | under          | 48                              | under          | 347                              | 293                            | 54                              | under          |
| GAS                                            | 398                                        | 76                             | under          | 90                             | under          | 101                             | under          | 307                              | 195                            | 112                             | under          |
| FIXTURE & FITTINGS                             | 0                                          | 0                              | over           | 0                              | over           | (1)                             | over           | 0                                | 1                              | (1)                             | over           |
| JANITOR SERVICE                                | 0                                          | (2)                            | over           | (3)                            | over           | (3)                             | over           | 0                                | 4                              | (4)                             | over           |
| CLEANING CONTRACT                              | 236                                        | (12)                           | over           | (13)                           | over           | (12)                            | over           | 234                              | 246                            | (12)                            | over           |
| CLEANING OUTWITH CONTRACT                      | 0                                          | 0                              | over           | 0                              | over           | (5)                             | over           | 0                                | 6                              | (6)                             | over           |
| CLEANING AND JANITORIAL SUPPLIES AND EQUIPMENT | 115                                        | 3                              | under          | 6                              | under          | 6                               | under          | 90                               | 81                             | 9                               | under          |
| HEALTH & HYGIENE MATERIALS                     | 5                                          | 1                              | under          | 0                              | over           | 1                               | under          | 4                                | 5                              | (1)                             | over           |
| WINDOW CLEANING                                | 18                                         | 5                              | under          | 6                              | under          | 8                               | under          | 14                               | 7                              | 7                               | under          |
| REFUSE UPLIFT                                  | 38                                         | 2                              | under          | 0                              | over           | 1                               | under          | 38                               | 38                             | 0                               |                |
| REMOVAL & STORAGE COSTS                        | 0                                          | 0                              | over           | (1)                            | over           | (2)                             | over           | 0                                | 2                              | (2)                             | over           |
| OTHER PROPERTY COSTS                           | 207                                        | 3                              | under          | 38                             | under          | 40                              | under          | 94                               | 54                             | 40                              | under          |
| ACCOMMODATION - TEMPORARY                      | 0                                          | 0                              | over           | 0                              | over           | 0                               | over           | 0                                | 0                              | 0                               |                |
| PROPERTY COSTS                                 | 2,651                                      | 108                            | under          | 217                            | under          | 240                             | under          | 2,039                            | 1,781                          | 258                             | under          |

South Lanarkshire Council

Social Work Resources - Total

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|                                               | REVISED<br>ANNUAL<br>BUDGET<br>SLC 17/18 2 | PERIOD 8<br>VARIANCE<br>AMOUNT | Over/<br>Under | PERIOD 9<br>VARIANCE<br>AMOUNT | Over/<br>Under | PERIOD 10<br>VARIANCE<br>AMOUNT | Over/<br>Under | PERIOD 11<br>ESTIMATE<br>TO DATE | PERIOD 11<br>ACTUAL<br>TO DATE | PERIOD 11<br>VARIANCE<br>AMOUNT | Over/<br>Under |
|-----------------------------------------------|--------------------------------------------|--------------------------------|----------------|--------------------------------|----------------|---------------------------------|----------------|----------------------------------|--------------------------------|---------------------------------|----------------|
| SUPPLIES AND SERVICES                         |                                            |                                |                |                                |                |                                 |                |                                  |                                |                                 |                |
| COMPUTER EQUIPMENT PURCHASE                   | 254                                        | (12)                           | over           | (22)                           | over           | (22)                            | over           | 111                              | 141                            | (50)                            | over           |
| COMPUTER EQUIPMENT MAINTENANCE                | 14                                         | 7                              | under          | 7                              | under          | 7                               | under          | 11                               | 2                              | 9                               | under          |
| I.T. EQUIPMENT MAINT-CONTRACT                 | 256                                        | (1)                            | over           | (1)                            | over           | (1)                             | over           | 143                              | 109                            | 34                              | under          |
| I.T.-ELECTRONIC MESSAGING                     | 148                                        | (38)                           | over           | (11)                           | over           | (12)                            | over           | 105                              | 117                            | (12)                            | over           |
| EQUIPMENT, APPARATUS AND TOOLS                | 191                                        | 36                             | under          | 7                              | under          | 13                              | under          | 130                              | 114                            | 16                              | under          |
| SMALL TOOLS                                   | 2                                          | (1)                            | over           | (1)                            | over           | (1)                             | over           | 1                                | 2                              | (1)                             | over           |
| AIDS & ADAPTIONS                              | 3,200                                      | (230)                          | over           | (236)                          | over           | (327)                           | over           | 1,945                            | 2,244                          | (259)                           | over           |
| SUPPLIES FOR CLIENTS                          | 453                                        | 5                              | under          | 32                             | under          | 38                              | under          | 370                              | 342                            | 28                              | under          |
| FURNITURE - OFFICE                            | 0                                          | (1)                            | over           | (8)                            | over           | (22)                            | over           | 0                                | 22                             | (22)                            | over           |
| FURNITURE - GENERAL                           | 0                                          | (4)                            | over           | (5)                            | over           | (6)                             | over           | 0                                | 6                              | (6)                             | over           |
| FURNISHINGS (INCL. CROCKERY & LINEN)          | 27                                         | 3                              | under          | 3                              | under          | 2                               | under          | 21                               | 21                             | 0                               | over           |
| MATERIALS                                     | 10                                         | 0                              | over           | (2)                            | over           | (1)                             | over           | 8                                | 10                             | (2)                             | over           |
| MATERIALS, APPARATUS AND EQUIPMENT            | 0                                          | (2)                            | over           | (2)                            | over           | (2)                             | over           | 0                                | 2                              | (2)                             | over           |
| AUDIO VISUAL                                  | 0                                          | (1)                            | over           | (1)                            | over           | (2)                             | over           | 0                                | 2                              | (2)                             | over           |
| PUBLICATIONS, JOURNALS, NEWSPAPERS ETC        | 0                                          | 0                              | over           | (1)                            | over           | (1)                             | over           | 0                                | 1                              | (1)                             | over           |
| PROVISIONS - GENERAL                          | 190                                        | 28                             | under          | 28                             | under          | 33                              | under          | 149                              | 113                            | 36                              | under          |
| FOOD PURCHASES WITHIN CONTRACT SERVICE        | 497                                        | (30)                           | over           | (36)                           | over           | (44)                            | over           | 389                              | 439                            | (50)                            | over           |
| BEVERAGES                                     | 58                                         | 5                              | under          | 4                              | under          | 4                               | under          | 44                               | 43                             | 1                               | under          |
| SCHOOL MILK                                   | 18                                         | (12)                           | over           | (14)                           | over           | (16)                            | over           | 15                               | 32                             | (17)                            | over           |
| PROTECTIVE CLOTHING & UNIFORMS                | 102                                        | (5)                            | over           | (6)                            | over           | (10)                            | over           | 79                               | 112                            | (33)                            | over           |
| LAUNDRY COSTS                                 | 0                                          | (4)                            | over           | (7)                            | over           | (5)                             | over           | 0                                | 5                              | (5)                             | over           |
| OTHER SUPPLIES AND SERVICES                   | 76                                         | 11                             | under          | 30                             | under          | 12                              | under          | 59                               | 32                             | 27                              | under          |
| HEALTH AND SAFETY                             | 0                                          | (1)                            | over           | (1)                            | over           | (1)                             | over           | 0                                | 1                              | (1)                             | over           |
| CATERING - CONTRACT                           | 536                                        | (5)                            | over           | 11                             | under          | 10                              | under          | 484                              | 470                            | 14                              | under          |
| CATERING - OUTWITH CONTRACT                   | 104                                        | 2                              | under          | (12)                           | over           | (21)                            | over           | 82                               | 103                            | (21)                            | over           |
| ARTIST FEES / PERFORMING ARTS / ENTERTAINMENT | 0                                          | 0                              | over           | 0                              | over           | (3)                             | over           | 0                                | 3                              | (3)                             | over           |
| MAJOR SUPPLY OF ELECTRICAL POWER              | 0                                          | (1)                            | over           | (1)                            | over           | (1)                             | over           | 0                                | 0                              | 0                               | over           |
| DELIVERY CHARGE                               | 0                                          | (1)                            | over           | (1)                            | over           | (1)                             | over           | 0                                | 1                              | (1)                             | over           |
| SUPPLIES AND SERVICES                         | 6,136                                      | (252)                          | over           | (247)                          | over           | (353)                           | over           | 4,146                            | 4,489                          | (343)                           | over           |

South Lanarkshire Council

Social Work Resources - Total

Expenditure / Income Variance Trends 2017/2018

|                                                 | REVISED<br>ANNUAL<br>BUDGET<br>SLC 17/18 2 | PERIOD 8<br>VARIANCE<br>AMOUNT | Over/<br>Under | PERIOD 9<br>VARIANCE<br>AMOUNT | Over/<br>Under | PERIOD 10<br>VARIANCE<br>AMOUNT | Over/<br>Under | PERIOD 11<br>ESTIMATE<br>TO DATE | PERIOD 11<br>ACTUAL<br>TO DATE | PERIOD 11<br>VARIANCE<br>AMOUNT | Over/<br>Under |
|-------------------------------------------------|--------------------------------------------|--------------------------------|----------------|--------------------------------|----------------|---------------------------------|----------------|----------------------------------|--------------------------------|---------------------------------|----------------|
| TRANSPORT AND PLANT                             |                                            |                                |                |                                |                |                                 |                |                                  |                                |                                 |                |
| POOL CAR CHARGES-RENTAL                         | 149                                        | 2                              | under          | 3                              | under          | 2                               | under          | 115                              | 110                            | 5                               | under          |
| POOL CAR CHARGES-FUEL                           | 53                                         | 13                             | under          | 11                             | under          | 9                               | under          | 40                               | 31                             | 9                               | under          |
| POOL CAR CHARGES-ADDITIONAL COSTS               | 5                                          | 1                              | under          | 2                              | under          | (1)                             | over           | 4                                | 4                              | 0                               | under          |
| OTHER TRANSPORT COSTS                           | 840                                        | (32)                           | over           | (55)                           | over           | (88)                            | over           | 594                              | 691                            | (97)                            | over           |
| INSURANCE                                       | 21                                         | 0                              |                | 0                              |                | 0                               |                | 21                               | 21                             | 0                               |                |
| FLEET SERVICE CHARGES - VEHICLE MAINTENANCE     | 67                                         | (10)                           | over           | (12)                           | over           | (10)                            | over           | 51                               | 62                             | (11)                            | over           |
| FLEET SERVICE CHARGES - ASSET MODIFICATIONS     | 0                                          | (6)                            | over           | (6)                            | over           | (6)                             | over           | 0                                | 6                              | (6)                             | over           |
| FLEET SERVICE CHARGES - LEASING                 | 293                                        | (12)                           | over           | (11)                           | over           | 1                               | under          | 260                              | 256                            | 4                               | under          |
| FLEET SERVICE CHARGES - HIRED VEHICLES          | 25                                         | (5)                            | over           | (8)                            | over           | (7)                             | over           | 20                               | 24                             | (4)                             | over           |
| FLEET SERVICE CHARGES - CONTRACT HIRE           | 26                                         | 7                              | under          | 13                             | under          | 11                              | under          | 17                               | 5                              | 12                              | under          |
| FLEET SERVICE CHARGES - ROAD FUND LICENCES/MOT  | 27                                         | 10                             | under          | 8                              | under          | 5                               | under          | 21                               | 8                              | 13                              | under          |
| FLEET SERVICE CHARGES - FUEL                    | 338                                        | 9                              | under          | 18                             | under          | 18                              | under          | 261                              | 240                            | 21                              | under          |
| FLEET SERVICE CHARGES - DRIVERS                 | 2,622                                      | 3                              | under          | (9)                            | over           | (74)                            | over           | 2,049                            | 2,141                          | (92)                            | over           |
| HIRE OF EXTERNAL VEHICLES                       | 7                                          | 1                              | under          | 2                              | under          | 2                               | under          | 4                                | 2                              | 2                               | under          |
| <b>TRANSPORT AND PLANT</b>                      | <b>4,473</b>                               | <b>(19)</b>                    | <b>over</b>    | <b>(44)</b>                    | <b>over</b>    | <b>(138)</b>                    | <b>over</b>    | <b>3,457</b>                     | <b>3,601</b>                   | <b>(144)</b>                    | <b>over</b>    |
| ADMINISTRATION                                  |                                            |                                |                |                                |                |                                 |                |                                  |                                |                                 |                |
| PRINTING AND STATIONERY                         |                                            |                                |                |                                |                |                                 |                |                                  |                                |                                 |                |
| TELEPHONES                                      | 120                                        | 1                              | under          | (1)                            | over           | (2)                             | over           | 86                               | 103                            | (17)                            | over           |
| MOBILE PHONES                                   | 215                                        | (26)                           | over           | (52)                           | over           | (57)                            | over           | 173                              | 240                            | (67)                            | over           |
| ADVERTISING - RECRUITMENT                       | 192                                        | (20)                           | over           | 0                              | under          | (22)                            | over           | 159                              | 183                            | (24)                            | over           |
| ADVERTISING - OTHER                             | 26                                         | 4                              | under          | 3                              | under          | 4                               | under          | 19                               | 13                             | 6                               | under          |
| POSTAGES/COURIERS                               | 24                                         | 3                              | under          | 3                              | under          | 3                               | under          | 20                               | 18                             | 2                               | under          |
| SMS MESSAGING                                   | 86                                         | (18)                           | over           | (40)                           | over           | (23)                            | over           | 68                               | 90                             | (24)                            | over           |
| MEMBERSHIP FEES/SUBSCRIPTIONS                   | 0                                          | (4)                            | under rec      | (7)                            | under rec      | 0                               |                | 0                                | 0                              | 0                               |                |
| INSURANCE                                       | 42                                         | (5)                            | over           | (15)                           | over           | (15)                            | over           | 32                               | 46                             | (14)                            | over           |
| MEDICAL COSTS                                   | 73                                         | 0                              |                | 0                              |                | 0                               |                | 73                               | 73                             | 0                               |                |
| LEGAL EXPENSES                                  | 9                                          | (16)                           | over           | (17)                           | over           | (21)                            | over           | 7                                | 28                             | (21)                            | over           |
| HOSPITALITY / CIVIC RECOGNITION                 | 149                                        | (68)                           | over           | (96)                           | over           | (96)                            | over           | 115                              | 217                            | (102)                           | over           |
| OTHER ADMIN COSTS                               | 0                                          | (2)                            | over           | (3)                            | over           | (5)                             | over           | 0                                | 7                              | (7)                             | over           |
| CONFERENCES - OFFICIALS (incl associated costs) | 11                                         | 3                              | under          | 4                              | under          | 3                               | under          | 7                                | 5                              | 2                               | under          |
| TRAINING                                        | 12                                         | 0                              |                | 1                              | under          | 1                               | under          | 9                                | 7                              | 2                               | under          |
| INTERNAL SUPPORT SERVICES ALLOCATION            | 38                                         | (2)                            | over           | 0                              |                | (3)                             | over           | 34                               | 36                             | (2)                             | over           |
|                                                 | 383                                        | 0                              |                | 0                              |                | 0                               |                | 0                                | 0                              | 0                               |                |
| <b>ADMINISTRATION</b>                           | <b>1,380</b>                               | <b>(150)</b>                   | <b>over</b>    | <b>(220)</b>                   | <b>over</b>    | <b>(233)</b>                    | <b>over</b>    | <b>800</b>                       | <b>1,066</b>                   | <b>(266)</b>                    | <b>over</b>    |

South Lanarkshire Council

Social Work Resources - Total

Expenditure / Income Variance Trends 2017/2018

|                                                              | REVISED<br>ANNUAL<br>BUDGET<br>SLC 17/18 2 | PERIOD 8<br>VARIANCE<br>AMOUNT | Over/<br>Under | PERIOD 9<br>VARIANCE<br>AMOUNT | Over/<br>Under | PERIOD 10<br>VARIANCE<br>AMOUNT | Over/<br>Under | PERIOD 11<br>ESTIMATE<br>TO DATE | PERIOD 11<br>ACTUAL<br>TO DATE | PERIOD 11<br>VARIANCE<br>AMOUNT | Over/<br>Under |
|--------------------------------------------------------------|--------------------------------------------|--------------------------------|----------------|--------------------------------|----------------|---------------------------------|----------------|----------------------------------|--------------------------------|---------------------------------|----------------|
| PAYMENT TO OTHER BODIES                                      |                                            |                                |                |                                |                |                                 |                |                                  |                                |                                 |                |
| OTHER COMMITTEES OF THE AUTHORITY                            | 16                                         | 0                              |                | 0                              |                | 0                               |                | 12                               | 12                             | 0                               |                |
| OTHER LOCAL AUTHORITIES                                      | 32                                         | 1                              | under          | (1)                            | over           | (1)                             | over           | 20                               | 19                             | 1                               | under          |
| GRANTS TO VOLUNTARY ORGANISATIONS                            | 274                                        | 2                              | under          | (14)                           | over           | (7)                             | over           | 193                              | 201                            | (8)                             | over           |
| PAYMENTS TO VOLUNTARY ORGANISATIONS                          | 1,970                                      | (77)                           | over           | (78)                           | over           | (95)                            | over           | 1,352                            | 1,442                          | (90)                            | over           |
| PAYMENTS TO OTHER BODIES                                     | 3,813                                      | (45)                           | over           | 18                             | under          | 23                              | under          | 1,928                            | 1,911                          | 15                              | under          |
| EXTERNAL AUDIT FEES                                          | 22                                         | 0                              |                | 0                              |                | 0                               |                | 22                               | 22                             | 0                               |                |
| PRIVATE INDIVIDUALS - GENERAL                                | 1,531                                      | 20                             | under          | 43                             | under          | 64                              | under          | 1,235                            | 1,162                          | 73                              | under          |
| INDIVIDUAL SERVICE FUND PAYMENTS                             | 0                                          | 5                              | under          | 0                              |                | 0                               |                | 0                                | 0                              | 0                               |                |
| SOCIAL WORK - FOSTER PARENTS                                 | 4,222                                      | (99)                           | over           | (162)                          | over           | (163)                           | over           | 3,440                            | 3,620                          | (180)                           | over           |
| SOCIAL WORK - FOSTER PARENTS DISCRETIONARY PAYMENTS          | 94                                         | 0                              |                | (1)                            | over           | (1)                             | over           | 74                               | 75                             | (1)                             | over           |
| SOCIAL WORK - ADOPTION ALLOWANCES                            | 506                                        | 0                              |                | (9)                            | over           | (10)                            | over           | 506                              | 516                            | (10)                            | over           |
| DIRECT PAYMENTS                                              | 4,084                                      | 29                             | under          | (7)                            | over           | (29)                            | over           | 2,988                            | 3,020                          | (32)                            | over           |
| <b>PAYMENT TO OTHER BODIES</b>                               | <b>16,564</b>                              | <b>(164)</b>                   | <b>over</b>    | <b>(211)</b>                   | <b>over</b>    | <b>(218)</b>                    | <b>over</b>    | <b>11,768</b>                    | <b>12,000</b>                  | <b>(232)</b>                    | <b>over</b>    |
| PAYMENT TO CONTRACTORS                                       |                                            |                                |                |                                |                |                                 |                |                                  |                                |                                 |                |
| PAYMENT TO PRIVATE CONTRACTOR - DEFAULT                      | 2,305                                      | (2)                            | over           | (6)                            | over           | 105                             | under          | 1,224                            | 1,058                          | 166                             | under          |
| PAYMENT TO PRIVATE CONTRACTOR - PAYMENTS TO VOL ORGS - CARE  | 40,793                                     | 256                            | under          | 349                            | under          | 555                             | under          | 29,221                           | 28,600                         | 621                             | under          |
| PAYMENT TO PRIVATE CONTRACTOR - CET ALLOCATION - HOME CARE   | 14,679                                     | (671)                          | over           | (723)                          | over           | (493)                           | over           | 9,635                            | 10,439                         | (804)                           | over           |
| PAYMENT TO PRIVATE CONTRACTOR - RESPIRE                      | 2,057                                      | (51)                           | over           | (7)                            | over           | 25                              | under          | 919                              | 878                            | 41                              | under          |
| PAYMENT TO PRIVATE CONTRACTOR - REHAB                        | 12                                         | 0                              |                | 0                              |                | 0                               |                | 9                                | 9                              | 0                               |                |
| PAYMENT TO PRIVATE CONTRACTOR - DAY CARE                     | 1,272                                      | 5                              | under          | 0                              |                | 8                               | under          | 691                              | 682                            | 9                               | under          |
| PAYMENT TO PRIVATE CONTRACTOR - HOME SUPPORT                 | 15,117                                     | (24)                           | over           | (65)                           | over           | (114)                           | over           | 9,827                            | 9,952                          | (125)                           | over           |
| PAYMENT TO PRIVATE CONTRACTOR - FREE PERSONAL NURSING CARE   | 6,123                                      | 0                              |                | 5                              | under          | 0                               |                | 4,715                            | 4,715                          | 0                               |                |
| PAYMENT TO PRIVATE CONTRACTOR - RESPIRE AWAIT LONG TERM CARE | 552                                        | (12)                           | over           | (12)                           | over           | (22)                            | over           | 88                               | 113                            | (25)                            | over           |
| PAYMENT TO PRIVATE CONTRACTOR - RESIDENTIAL PLACEMENTS       | 2,242                                      | (266)                          | over           | (225)                          | over           | (264)                           | over           | 1,454                            | 1,786                          | (332)                           | over           |
| PAYMENT TO INTERNAL CONSULTANTS                              | 0                                          | 0                              |                | (3)                            | over           | (3)                             | over           | 0                                | 0                              | 0                               |                |
| PAYMENT TO EXTERNAL CONSULTANTS / PROFESSIONAL               | 20                                         | (16)                           | over           | (22)                           | over           | (22)                            | over           | 15                               | 45                             | (30)                            | over           |
| SELF DIRECTED SUPPORT                                        | 0                                          | 0                              |                | (5)                            | over           | (7)                             | over           | 0                                | 1                              | (1)                             | over           |
| <b>PAYMENT TO CONTRACTORS</b>                                | <b>85,172</b>                              | <b>(781)</b>                   | <b>over</b>    | <b>(714)</b>                   | <b>over</b>    | <b>(232)</b>                    | <b>over</b>    | <b>57,798</b>                    | <b>58,278</b>                  | <b>(480)</b>                    | <b>over</b>    |
| TRANSFER PAYMENTS                                            |                                            |                                |                |                                |                |                                 |                |                                  |                                |                                 |                |
| DIRECT ASSISTANCE TO PERSONS                                 | 530                                        | (89)                           | over           | (102)                          | over           | (117)                           | over           | 409                              | 544                            | (135)                           | over           |
| SECTION PAYMENTS                                             | 83                                         | 8                              | under          | 10                             | under          | 11                              | under          | 64                               | 51                             | 13                              | under          |
| <b>TRANSFER PAYMENTS</b>                                     | <b>613</b>                                 | <b>(81)</b>                    | <b>over</b>    | <b>(92)</b>                    | <b>over</b>    | <b>(106)</b>                    | <b>over</b>    | <b>473</b>                       | <b>595</b>                     | <b>(122)</b>                    | <b>over</b>    |

South Lanarkshire Council

Social Work Resources - Total

Expenditure / Income Variance Trends 2017/2018

|                                                 | REVISED<br>ANNUAL<br>BUDGET<br>SLC 17/18 2 | PERIOD 8<br>VARIANCE<br>AMOUNT | Over/<br>Under | PERIOD 9<br>VARIANCE<br>AMOUNT | Over/<br>Under | PERIOD 10<br>VARIANCE<br>AMOUNT | Over/<br>Under | PERIOD 11<br>ESTIMATE<br>TO DATE | PERIOD 11<br>ACTUAL<br>TO DATE | PERIOD 11<br>VARIANCE<br>AMOUNT | Over/<br>Under |
|-------------------------------------------------|--------------------------------------------|--------------------------------|----------------|--------------------------------|----------------|---------------------------------|----------------|----------------------------------|--------------------------------|---------------------------------|----------------|
| FINANCING CHARGES                               |                                            |                                |                |                                |                |                                 |                |                                  |                                |                                 |                |
| LEASING CHARGES - FINANCE                       | 4                                          | 3                              | under          | 3                              | under          | 3                               | under          | 3                                | 0                              | 3                               | under          |
| LEASING CHARGES - OPERATIONAL                   | 1                                          | 0                              |                | 0                              |                | 0                               |                | 0                                | 0                              | 0                               |                |
| I.T. EQUIPMENT LEASING-CONTRACT                 | 242                                        | 7                              | under          | 10                             | under          | 9                               | under          | 147                              | 133                            | 14                              | under          |
| GFCR                                            | 21                                         | 0                              |                | 0                              |                | 0                               |                | 0                                | 0                              | 0                               |                |
| FINANCING CHARGES                               | 268                                        | 10                             | under          | 13                             | under          | 12                              | under          | 150                              | 133                            | 17                              | under          |
| TOTAL EXPENDITURE                               | 200,236                                    | (1,157)                        | over           | (1,199)                        | over           | (892)                           | over           | 141,854                          | 142,906                        | (1,052)                         | over           |
| INCOME                                          |                                            |                                |                |                                |                |                                 |                |                                  |                                |                                 |                |
| NON RELEVANT GOVERNMENT GRANT                   | (5,563)                                    | 0                              |                | 0                              |                | (13)                            | under rec      | (3,836)                          | (3,822)                        | (14)                            | under rec      |
| RESOURCE TRANSFER INCOME FROM THE HEALTH BOARD  | (21,101)                                   | (1)                            | under rec      | (1)                            | under rec      | (3)                             | under rec      | (15,826)                         | (15,823)                       | (3)                             | under rec      |
| CONTRIBUTIONS FROM OTHER BODIES                 | (113)                                      | 16                             | over rec       | 16                             | over rec       | 16                              | over rec       | (59)                             | (75)                           | 16                              | over rec       |
| SALES - SALE OF MEALS                           | 0                                          | 7                              | over rec       | 8                              | over rec       | 9                               | over rec       | 0                                | (10)                           | 10                              | over rec       |
| FEES AND CHARGES - GENERAL                      | (5,541)                                    | 216                            | over rec       | 315                            | over rec       | 189                             | over rec       | (4,475)                          | (4,779)                        | 304                             | over rec       |
| FEES AND CHARGES - OTHER LOCAL AUTHORITIES      | (792)                                      | 2                              | over rec       | (15)                           | under rec      | (27)                            | under rec      | (686)                            | (651)                          | (35)                            | under rec      |
| CHARGES TO HEALTH BOARDS                        | (26,672)                                   | (4)                            | under rec      | (79)                           | under rec      | (15)                            | under rec      | (26,102)                         | (26,095)                       | (7)                             | under rec      |
| FEES AND CHARGES - OTHER BODIES                 | (49)                                       | 2                              | over rec       | (35)                           | under rec      | (47)                            | under rec      | (49)                             | (2)                            | (47)                            | under rec      |
| FEES AND CHARGES - DEPARTMENTS OF THE AUTHORITY | (252)                                      | 0                              |                | (3)                            | under rec      | (4)                             | under rec      | (154)                            | (150)                          | (4)                             | under rec      |
| RENTAL INCOME                                   | (26)                                       | 0                              |                | 13                             | over rec       | 0                               |                | (20)                             | (13)                           | 17                              | under rec      |
| OTHER INCOME                                    | (465)                                      | 140                            | over rec       | 148                            | over rec       | 174                             | over rec       | (95)                             | (270)                          | 175                             | over rec       |
| REALLOCATION OF SUPPORT COSTS                   | (383)                                      | 0                              |                | 0                              |                | 0                               |                | 0                                | 0                              | 0                               |                |
| INCOME                                          | (60,957)                                   | 378                            | over rec       | 367                            | over rec       | 279                             | over rec       | (51,302)                         | (51,650)                       | 388                             | over rec       |
| NET EXPENDITURE                                 | 139,279                                    | (779)                          | over           | (832)                          | over           | (613)                           | over           | 90,552                           | 91,216                         | (664)                           | over           |

