

Corporate Resources Variance Analysis 2009/10 (Period 14)

| Subjective Head | Variance | Subjective line | Service / amount | Explanation |
|-----------------------|-------------|---|--|--|
| Employee Costs | 279k under | APT&C Basic / Superannuation / NI - 324k under | Service - 163k under Support - 161k under | There are vacancies in the District Courts pending the transfer of the Courts to the Scottish Courts Service. There are also vacancies in Personnel Services. This is due to vacancies within Legal Services and Personnel Support. |
| Property Costs | (221k) over | Rent - (58k) over Service Charge - (65k) over Asbestos - (69k) over | Support - (55k) over Support - (58k) over Support - (69k) over | The overspend relates to increased charges for the Brandongate offices. The overspend relates to increased charges for the Brandongate offices. The overspend relates to maintenance work being carried out on the plant rooms within the Council Headquarters building. |
| Supplies and Services | (479k) over | Computer Equipment Purchase - (148k) over | Service - (122k) over | This overspend relates to new systems within Administration Services and District Court and Licensing. The costs have been managed within the overall budget. |

| Subjective Head | Variance | Subjective line | Service / amount | Explanation |
|------------------------------|-----------|--|-----------------------|--|
| Supplies and Services (cont) | | Equipment Apparatus and Tools - (68k) over | Service - (53k) over | This overspend relates to equipment in the Print room. The costs have been managed within the overall budget. |
| | | Supplies for Clients - (146k) over | Service - (146k) over | This relates to outsourced print room work and is offset by additional printroom income. |
| | | Materials - 82k under | Service - 82k under | The net underspend is the result of a reduction in printroom work for Resources, partially offset by additional expenditure on the Children's International Games documents. |
| | | Other Supplies and Services - (123k) over | Service - (112k) over | The overspend relates mainly to expenditure on the Children's International Games and has been managed within the overall budget. |
| | | Catering Outwith Contract - (52k) over | Support - (34k) over | The overspend is incurred by the Personnel Training unit and is offset by an over recovery of income. |
| Transport and Plant | 42k under | Hire of External Vehicles - 40k under | Service - 41k under | Expenditure has been lower than anticipated in relation to the Vocational Development Programme. |

| Subjective Head | Variance | Subjective line | Service / amount | Explanation |
|-------------------------|---------------------|---|---|--|
| Administration Costs | (134k) over | Printing and Stationery - (74k) over Membership Fees and Subscriptions – (27k) over Legal Fees - (78k) over Training - 56k under | Service - (67k) over Support – (26k) over Support - (69k) over Service - 43k under | The overspend relates mainly to expenditure on the Children's International Games and will be managed within the overall budget. The overspend relates mainly to Equal Opportunities costs. This overspend relates to the cost of Equal Pay claims. This underspend relates mainly to the Vocational Development Programme. |
| Payment to Other Bodies | (65k) over | Payment to Other Bodies - (67k) over | Support - (73k) over | This relates to physiotherapy charges and is offset by an over recovery of income. |
| Income | 792k over recovered | Fees and Charges General - 404k over recovered Fees and Charges Departments of the Authority - 192k over recovered | Service - 329k over recovered Support - 75k over recovered Support - 81k over recovered | This is mainly due to an over recovery of Licensing income. The over recovery relates mainly to recharges for medicals. This over recovery relates to recharges for external training and physiotherapy recharges. |

| Subjective Head | Variance | Subjective line | Service / amount | Explanation |
|-----------------|----------|--|-------------------------------|---|
| Income (cont) | | Fees and Charges Departments of the Authority (cont) | Service – 111k over recovered | The over recovery is mainly print room recharges. There is also an over recovery in Personnel Services which offsets the additional expenditure in Supplies and Services. |
| | | National Checking Service - 54k over recovered | Service - 54k over recovered | This over recovery of Registration income is due to demand for the service being greater than anticipated. |
| | | Other Income - 147k over recovered | Service - 92k over recovered | The over recovery relates mainly to print-room income which is offset by additional expenditure on Children's International Games (see Supplies and Services). |
| | | | Support - 55k over recovered | This relates to recharges to other Resources such as Clyde Valley Learning and Development Joint Committee from Personnel Support. |

South Lanarkshire Council

Corporate Resources - Total

Expenditure / Income Variance Trends 2009/2010

| | REVISED ANNUAL BUDGET SLC 09/10 2 | PERIOD 14b ACTUAL TO DATE | PERIOD 14b VARIANCE AMOUNT | Over/ Under |
|--|--|---------------------------------|----------------------------------|----------------|
| EMPLOYEE COSTS | | | | |
| APT & C BASIC | 8,288 | 8,124 | 164 | under |
| APT & C OVERTIME | 42 | 29 | 13 | under |
| APT & C SUPERANNUATION | 1,418 | 1,337 | 81 | under |
| APT & C NIC | 692 | 613 | 79 | under |
| TRAVEL AND SUBSISTENCE | 69 | 64 | 5 | under |
| OTHER EMPLOYEE COSTS | 383 | 410 | (27) | over |
| PENSION INCREASES | 326 | 354 | (28) | over |
| ADDITIONAL PENSION COSTS | 73 | 81 | (8) | over |
| EMPLOYEE COSTS | 11,291 | 11,012 | 279 | under |
| PROPERTY COSTS | | | | |
| RATES | 1,852 | 1,856 | (4) | over |
| SCOTTISH WATER - UNMETERED CHARGES | 4 | 1 | 3 | under |
| SCOTTISH WATER - METERED CHARGES | 227 | 249 | (22) | over |
| RENT | 1,254 | 1,312 | (58) | over |
| SERVICE CHARGE | 77 | 142 | (65) | over |
| FACTORING CHARGES | 4 | 5 | (1) | over |
| PROPERTY INSURANCE | 107 | 106 | 1 | under |
| SECURITY COSTS | 33 | 31 | 2 | under |
| REPAIRS & MAINTENANCE - INTERNAL CONTRACTORS | 138 | 105 | 33 | under |
| REPAIRS & MAINTENANCE - INTERNAL CONTRACTORS | 15 | 11 | 4 | under |
| REPAIRS & MAINTENANCE - EXTERNAL CONTRACTORS | 184 | 209 | (25) | over |
| ASBESTOS | 0 | 69 | (69) | over |
| ELECTRICITY - CONTRACT | 628 | 662 | (34) | over |
| GAS | 366 | 332 | 34 | under |
| HEATING OIL | 35 | 28 | 7 | under |
| FIXTURE & FITTINGS | 2 | 0 | 2 | under |
| CLEANING CONTRACT | 15 | 23 | (8) | over |
| REFUSE UPLIFT | 50 | 53 | (3) | over |
| OTHER PROPERTY COSTS | 511 | 529 | (18) | over |
| OFFICE ACCOM-FACILITIES MANAGEMENT | 1,431 | 1,431 | 0 | |
| PROPERTY COSTS | 6,933 | 7,154 | (221) | over |
| SUPPLIES AND SERVICES | | | | |
| COMPUTER EQUIPMENT PURCHASE | 56 | 204 | (148) | over |
| COMPUTER EQUIPMENT MAINTENANCE | 0 | 1 | (1) | over |
| I.T. EQUIPMENT MAINT-CONTRACT | 180 | 173 | 7 | under |
| I.T.-ELECTRONIC MESSAGING | 54 | 60 | (6) | over |
| EQUIPMENT, APPARATUS AND TOOLS | 264 | 332 | (68) | over |
| SUPPLIES FOR CLIENTS | 510 | 656 | (146) | over |
| FURNITURE - OFFICE | 3 | 20 | (17) | over |
| MATERIALS | 161 | 79 | 82 | under |
| AUDIO VISUAL | 0 | 13 | (13) | over |
| PUBLICATIONS, JOURNALS, NEWSPAPERS ETC | 7 | 9 | (2) | over |
| FOODSTUFFS - GENERAL | 5 | 8 | (3) | over |
| PROTECTIVE CLOTHING & UNIFORMS | 53 | 40 | 13 | under |
| OTHER SUPPLIES AND SERVICES | 200 | 323 | (123) | over |
| HEALTH AND SAFETY | 0 | 1 | (1) | over |
| CATERING - OUTWITH CONTRACT | 92 | 144 | (52) | over |
| DELIVERY CHARGE | 0 | 1 | (1) | over |
| SUPPLIES AND SERVICES | 1,585 | 2,064 | (479) | over |
| TRANSPORT AND PLANT | | | | |
| FLEET SERVICES - FUEL | 0 | 4 | (4) | over |
| OTHER TRANSPORT COSTS | 27 | 22 | 5 | under |
| FLEET SERVICE CHARGES - SCHEDULED MAINTENANCE | 1 | 0 | 1 | under |
| FLEET SERVICE CHARGES - PARTS | 1 | 0 | 1 | under |
| FLEET SERVICE CHARGES - HIRED VEHICLES | 0 | 1 | (1) | over |
| FLEET SERVICE CHARGES - ROAD FUND LICENCES/MOT | 1 | 0 | 1 | under |
| FLEET SERVICE CHARGES - FUEL | 2 | 3 | (1) | over |
| FLEET SERVICE CHARGES - DRIVERS | 11 | 11 | 0 | |
| HIRE OF EXTERNAL VEHICLES | 265 | 225 | 40 | under |
| TRANSPORT AND PLANT | 308 | 266 | 42 | under |

South Lanarkshire Council

Corporate Resources - Total

Expenditure / Income Variance Trends 2009/2010

| | REVISED ANNUAL BUDGET SLC 09/10 2 | PERIOD 14b ACTUAL TO DATE | PERIOD 14b VARIANCE AMOUNT | Over/ Under |
|---|--|---------------------------------|----------------------------------|----------------|
| ADMINISTRATION | | | | |
| PRINTING AND STATIONERY | 269 | 343 | (74) | over |
| TELEPHONES | 81 | 95 | (14) | over |
| TELEPHONE CALL CHARGES (EDUC ONLY) | 0 | 3 | (3) | over |
| MOBILE PHONES | 23 | 33 | (10) | over |
| ADVERTISING - RECRUITMENT | 26 | 28 | (2) | over |
| ADVERTISING - OF COUNCIL SERVICE AVAILABILITY | 87 | 86 | 1 | under |
| ADVERTISING - OTHER | 48 | 60 | (12) | over |
| POSTAGES/COURIERS | 47 | 44 | 3 | under |
| MEMBERSHIP FEES/SUBSCRIPTIONS | 54 | 81 | (27) | over |
| MEDICAL COSTS | 32 | 35 | (3) | over |
| LEGAL EXPENSES | 86 | 164 | (78) | over |
| HOSPITALITY / CIVIC RECOGNITION | 155 | 171 | (16) | over |
| OTHER ADMIN COSTS | 65 | 79 | (14) | over |
| MEMBERS ALLOWANCES | 1,548 | 1,489 | 59 | under |
| CONFERENCES - MEMBERS (incl associates) | 31 | 27 | 4 | under |
| CONFERENCES - OFFICIALS (incl associates) | 6 | 4 | 2 | under |
| TRAINING | 899 | 843 | 56 | under |
| VOLUNTEERS' EXPENSES | 46 | 52 | (6) | over |
| ADMINISTRATION | 3,503 | 3,637 | (134) | over |
| PAYMENT TO OTHER BODIES | | | | |
| GRANTS TO VOLUNTARY ORGANISATIONS | 1,404 | 1,375 | 29 | under |
| PAYMENTS TO VOLUNTARY ORGANISATIONS | 39 | 61 | (22) | over |
| PAYMENTS TO OTHER BODIES | 354 | 421 | (67) | over |
| COSLA | 171 | 176 | (5) | over |
| PAYMENT TO OTHER BODIES | 1,968 | 2,033 | (65) | over |
| PAYMENT TO CONTRACTORS | | | | |
| PAYMENT TO PRIVATE CONTRACTOR | 0 | 2 | (2) | over |
| PAYMENT TO EXTERNAL CONSULTANTS | 3 | 16 | (13) | over |
| PAYMENT TO CONTRACTORS | 3 | 18 | (15) | over |
| FINANCING CHARGES | | | | |
| LEASING CHARGES - FINANCE | 503 | 500 | 3 | under |
| LEASING CHARGES - OPERATIONAL | 0 | 1 | (1) | over |
| CAR LEASING PAYMENTS | 22 | 25 | (3) | over |
| I.T. EQUIPMENT LEASING-CONTRACT | 118 | 120 | (2) | over |
| FINANCING CHARGES | 643 | 646 | (3) | over |
| TOTAL EXPENDITURE | 26,234 | 26,830 | (596) | over |

South Lanarkshire Council

Corporate Resources - Total

Expenditure / Income Variance Trends 2009/2010

| | REVISED ANNUAL BUDGET SLC 09/10 2 | PERIOD 14b ACTUAL TO DATE | PERIOD 14b VARIANCE AMOUNT | Over/ Under |
|---|--|---------------------------------|----------------------------------|-----------------|
| INCOME | | | | |
| CONTRIBUTIONS FROM OTHER LOCAL AUTHORITIES | (9) | (9) | 0 | |
| CONTRIBUTIONS FROM DEVELOPMENT AGENCIES | (100) | (100) | 0 | |
| LOTTERY GRANTS | (62) | (34) | (28) | under rec |
| ESF GRANT | (115) | (115) | 0 | |
| FEES AND CHARGES - GENERAL | (725) | (1,129) | 404 | over rec |
| CHARGES TO HEALTH BOARDS | (38) | (38) | 0 | |
| FEES AND CHARGES - OTHER BODIES | (340) | (371) | 31 | over rec |
| FEES AND CHARGES - DEPARTMENTS OF THE AUTHORITY | (1,943) | (2,135) | 192 | over rec |
| EARLY YEARS FEES | (12) | (13) | 1 | over rec |
| RENTAL INCOME | (114) | (110) | (4) | under rec |
| BIRTH REGISTRATION | (44) | (32) | (12) | under rec |
| DEATH REGISTRATION | (61) | (64) | 3 | over rec |
| MARRIAGE STATUTORY FEES | (95) | (119) | 24 | over rec |
| EXTRACT ISSUE | (87) | (89) | 2 | over rec |
| LARGE MIDWEEK MARRIAGES | (18) | (52) | 34 | over rec |
| LARGE SATURDAY MARRIAGES | (11) | 0 | (11) | under rec |
| LARGE PREMIER MARRIAGES-CHATELHERAULT | (2) | 0 | (2) | under rec |
| SATURDAY PREMIER MARRIAGES-ALMADA SUITE | (1) | 0 | (1) | under rec |
| PREMIER MARRIAGES-EXTERNAL PREMISES | (47) | 0 | (47) | under rec |
| NAMING CEREMONIES | (5) | (2) | (3) | under rec |
| CITIZENSHIP CEREMONIES | (5) | (12) | 7 | over rec |
| CIVIL FUNERALS | 0 | (1) | 1 | over rec |
| NATIONAL CHECKING SERVICE | (2) | (56) | 54 | over rec |
| OTHER INCOME | (508) | (655) | 147 | over rec |
| INCOME | (4,344) | (5,136) | 792 | over rec |
| NET EXPENDITURE | 21,890 | 21,694 | 196 | under |