

CommunityResources Variance Analysis 2009/10 (Period 14)

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Employee Costs	469k under	APT&C Basic / Superannuation / NI - 785k under	<p>Environmental and Strategic - 49k under</p> <p>Facilities and Cultural - 483k under</p> <p>Land - 74k under</p> <p>Projects - 115k under</p> <p>Support - 64k under</p>	<p>The underspend is mainly due to vacancies within Environmental Protection.</p> <p>The underspend relates to vacancies within Operations Management and Concierge Services.</p> <p>This relates to vacancies within Operations Management and the effect of staff absences.</p> <p>The underspend is mainly due to vacancies within the Anti-Social Behavior project and less than anticipated numbers participating within the Environmental Task Force /Social Inclusion Partnership projects. This is offset by additional expenditure within Supplies and Services.</p> <p>The underspend is mainly due to a vacancy within the Change and Development section.</p>

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Employee Costs (cont)		APT&C Overtime - (340k) over	Facilities and Cultural - (360k) over	The overspend is due to absence cover within Concierge Services partially offset by an underspend in Basic pay above. There is also overtime within Halls and Cultural venues to cover events/functions and also additional service requests. These are offset by additional income.
		Travel and Subsistence - 92k under	Environmental and Strategic - 60k under	The level of claims for travel and subsistence was less than anticipated, partly as a result of vacancies.
			Land Services - 30k under	The level of claims for travel and subsistence was less than anticipated. This is in part due to vacancies and the effect of staff absences.
Property Costs	(266k) over	Rates - 51k under	Facilities and Cultural - 55k under	The underspend is due to less than anticipated rates charges in relation to the South Lanarkshire Lifestyle Carlisle facility.
		Scottish Water - Metered Charges - 99k under	Facilities and Cultural - 125k under	Charges within Halls were lower than anticipated.

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Property Costs (cont)		Repairs an Maintenance - Internal (63k) over	Facilities and Cultural - (49k) over	Overspend relates to legislative compliance works within halls Services.
		Repairs and Maintenance - External - (109k) over	Facilities and Cultural - (74k) over	Overspend is due to greater than anticipated repair costs at Chatelherault Country Park.
			Land - (35k) over	This relates to expenditure on Carluke Civic Amenity site and has been managed within the overall budget.
		Asbestos - (129k) over	Facilities and Cultural - (72k) over	The overspend is due to expenditure in relation to Legislative Compliance within the Halls Service.
			Land - (55k) over	The overspend is due to expenditure required to comply with health and safety legislation.
		Gas - (72k) over	Facilities and Cultural - (68k) over	Overspend due to greater than anticipated charges within Halls Services.
		Janitor Service - (20k) over	Facilities and Cultural - (20k) over	The overspend is due to greater than anticipated charges for school lets, offset by an increase in school lets income.

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Supplies and Services	(258k) over	Computer Equipment Purchase - (83k) over	Facilities and Cultural - (51k) over	The overspend is due to greater than anticipated purchase and maintenance costs for a new IT system.
		Equipment, Apparatus and Tools - (74k) over	Facilities and Cultural - (130k) over	Overspend relates to expenditure on equipment for kitchens and staging being greater than anticipated. This is partially offset by underspends elsewhere in the Service.
		Furnishings - (53k) over	Facilities and Cultural - (53k) over	Overspend within Venues Services, offset by underspend's within other areas of the Service.
		Materials - (187k) over	Land - (165k) over	The overspend is mainly due to the purchase of bins being greater than anticipated.
			Projects - (30k) over	The overspend is due to greater than anticipated materials being required for the European Task Force/Social Inclusion Partnership projects. This is offset by additional income.
		Foodstuffs - General - (41k) over	Facilities and Cultural - (41k) over	The overspend relates to greater than anticipated food costs for functions within both Culture and Facilities, offset by an over recovery of income.

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Supplies and Services (cont)		Other Supplies and Services - 289k under	Facilities and Cultural - 84k under	This underspend is within Culture Services and has been used to offset overspends within other areas of the Service.
			Land - 45k under	Underspend due to less than anticipated expenditure on Zero Waste activities, offset by an overspend on materials.
			Support - 185k under	This underspend has been used to offset overspends in other areas.
		Artist Fees/Performing Arts/ Entertainment - (79k) over	Facilities and Cultural - (79k) over	The overspend is due to greater than anticipated payments in relation to the production of the musical Annie.
Transport and Plant	74k under	Fleet Service Charges - Vehicle Maintenance - 110k under	Land - 93k under	The charges received have been less than anticipated due to new vehicles incurring less maintenance costs than the previous older fleet.
		Fleet Service Charges - Asset Modifications - (42k) over	Land - (39k) over	This is due to greater than anticipated modifications required for new vehicles.

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Transport and Plant (cont)		Fleet Service Charges - Leasing - 99k under	Land - 96k under	The underspend is mainly due to the extension of existing leases which has resulted in lower costs for the year than originally anticipated.
		Fleet Service Charges - Hired Vehicles - (139k) over	Land - (138k) over	The overspend is due to a greater than anticipated level of hires being required to carry out within refuse collection services.
		Fleet Service Charges - Fuel - 118k under	Land - 131k under	The cost of fuel has been less than anticipated.
		Hire of External Vehicles - (54k) over	Land - (56k) over	The overspend relates to greater than anticipated cost and maintenance of power washers within Street Cleansing.
Administration Costs	1,347k under	Printing and Stationary - 46k under	Land - 29k under	This underspend has been used to offset the overspend in Other Administration Costs.
		Other Admin Costs - 176k under	Environmental and Strategic - 53k under	Underspend mainly due to less than anticipated expenditure on the Under Age Tobacco project.

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Administration Costs (cont)		Other Admin Costs (cont)	Support - 122k under	The underspend is partly due to rebates and discounts being greater than anticipated. There is also an underspend against the strategic spend budget which has been used to offset overspends in other areas of the Resource.
		Training - (51k) over	Environmental and Strategic - (23k) over	Overspend due to additional training requirements in relation to contaminated land.
			Facilities and Cultural - (19k) over	Overspend due to additional training costs for Eddlewood Training Academy offset by additional income.
			Support - (21k) over	The overspend relates to the provision of additional training for employees and external agencies, partially offset by an over recovery of income.
		Internal Support Services allocation - 1,169k under	Environmental and Strategic - 162k under Facilities and Cultural - 841k under Leisure - 480k under	The underspend is due to an reduction in the internal management and support charges.
			Land - (314k) over	The overspend is due to an increase in internal management and support charges.

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Payment to Other Bodies	(18k) over	Joint Committees - General - 78k under	Environmental and Strategic - 75k under	The underspend due to less than anticipated expenditure on the Community Well Being project.
		Other Local Authorities - (117k) over	Environmental and Strategic - (117k) over	The overspend relates to the level of payments made in respect of Scientific Services being greater than anticipated.
Payment to Contractors	(175k) over	Payment to Private Contractor - (102k) over	Environmental and Strategic - (99k) over	This relates to greater than anticipated charges in respect of Pest Control and Clinical Waste. These are partially offset by an over recovery of income.
			Land - 53k under	The underspend is due to less than anticipated charges for bulky uplifts, domestic waste and segregated waste and glass collections.
			Leisure - 47k under	The underspend is due to less than anticipated expenditure on the Dollan Aqua Centre.
			Projects - (78k) over	Overspend due to greater than anticipated charges for the Active Futures project, offset by additional income.

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Payment to Contractors (cont)		Payment to External Consultants / Professional - (67k) over	Projects - (65k) over	Overspend due to charges in relation to the establishment of the Cultural Trust and the Children's International Games.
Income	(1,041k) under recovered	Contributions from Other Bodies - 47k over recovered	Facilities and Cultural - 31k over recovered	Over recovery due to greater than anticipated European Social Funding received for the Eddlewood Training Academy.
		Lottery Grants - 70k over recovered	Projects - 70k over recovered	Over recovery in relation to the Active Futures project, offset by additional expenditure.
		Sales General - (56k) under recovered	Facilities and Cultural - 86k over recovered	The over recovery is due to increased function income, café and beverages sales.
			Land - (142k) under recovered	The under recovery is due to the sale of commemorative items within bereavement services being less than anticipated.
		Fees and Charges - Departments of the Authority - 97k over recovered	Environmental and Strategic - 67k over recovered	The level of income recovered for Pest Control and Clinical Waste is greater than anticipated. This partially offsets the additional expenditure within Payment to Contractors.
			Facilities and Cultural - 55k over recovered	The over recovery of income is due to the provision of additional services.

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Income (cont)		Fees and Charges - Departments of the Authority (cont)	Land Services - (25k) under recovered	The under recovery is due to less than anticipated demand for clearance services.
		Elections - Accommodation Use - 33k over recovered	Facilities and Cultural - 33k over recovered	Over recovery due to European Parliament Election income within Halls.
		School Lets - 83k over recovered	Facilities and Cultural - 83k over recovered	Over recovery due to an increase in school lets, partially offset by additional expenditure within Property Costs.
		Other Income - 261k over recovered	Land - (43k) under recovered	The under recovery is mainly due to income within the Crematorium and Arboriculture services being less than anticipated.
			Projects - 205k over recovered	The over recovery is due to greater than anticipated European Social Fund grant income.
			Support - 48k over recovered	This over recovery is due to the recharge for the provision of additional services by the Training Section.
		Reallocation of Support Costs - (1,565k) under recovered	Support - (1,831k) under recovered	This under recovery of internal management and support costs is offset by an underspend within the other Services of the Resource.

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Income (cont)		Reallocation of Support Costs (cont)	Land - 256k over recovered	Over recovery of Internal Management and Support Costs.

South Lanarkshire Council

Community Resources - Total

Expenditure / Income Variance Trends 2009/2010

	REVISED ANNUAL BUDGET SLC 09/10	PERIOD 14b ACTUAL TO DATE	PERIOD 14b VARIANCE AMOUNT	Over/ Under
EMPLOYEE COSTS				
APT & C BASIC	24,177	23,519	658	under
APT & C OVERTIME	1,073	1,413	(340)	over
APT & C SUPERANNUATION	3,224	3,166	58	under
APT & C NIC	1,713	1,644	69	under
TRAVEL AND SUBSISTENCE	268	176	92	under
OTHER EMPLOYEE COSTS	660	673	(13)	over
PENSION INCREASES	473	516	(43)	over
ADDITIONAL PENSION COSTS	323	335	(12)	over
EMPLOYEE COSTS	31,911	31,442	469	under
PROPERTY COSTS				
RATES	1,398	1,347	51	under
SCOTTISH WATER - UNMETERED CHARGES	39	32	7	under
SCOTTISH WATER - METERED CHARGES	365	266	99	under
RENT	685	698	(13)	over
SERVICE CHARGE	0	5	(5)	over
FACTORING CHARGES	56	40	16	under
PROPERTY INSURANCE	276	276	0	
SECURITY COSTS	133	139	(6)	over
GROUND MAINTENANCE	8,947	8,931	16	under
REPAIRS & MAINTENANCE - INTERNAL CONTRACTOR	618	681	(63)	over
REPAIRS & MAINTENANCE - EXTERNAL CONTRACTOR	139	248	(109)	over
ASBESTOS	0	129	(129)	over
FIXED ELECTRICAL	0	5	(5)	over
ELECTRICITY - CONTRACT	787	823	(36)	over
GAS	437	509	(72)	over
HEATING OIL	31	37	(6)	over
FIXTURE & FITTINGS	41	6	35	under
JANITOR SERVICE	421	441	(20)	over
JANITORIAL SUPPLIES	2	0	2	under
CLEANING CONTRACT	214	203	11	under
CLEANING AND JANITORIAL SUPPLIES AND SERVICES	112	143	(31)	over
WINDOW CLEANING	19	11	8	under
STEWARD SERVICE	8	15	(7)	over
PEST CONTROL	1	6	(5)	over
REFUSE UPLIFT	113	113	0	
OTHER PROPERTY COSTS	199	203	(4)	over
PROPERTY COSTS	15,041	15,307	(266)	over
SUPPLIES AND SERVICES				
COMPUTER EQUIPMENT PURCHASE	123	206	(83)	over
COMPUTER EQUIPMENT MAINTENANCE	59	65	(6)	over
I.T. EQUIPMENT MAINT-CONTRACT	111	120	(9)	over
I.T.-ELECTRONIC MESSAGING	16	20	(4)	over
EQUIPMENT, APPARATUS AND TOOLS	273	347	(74)	over
SMALL TOOLS	0	1	(1)	over
FURNITURE - OFFICE	5	6	(1)	over
FURNISHINGS (INCL. CROCKERY & LINEN)	2	55	(53)	over
MATERIALS	466	653	(187)	over
MATERIALS, APPARATUS AND EQUIPMENT	20	9	11	under
AUDIO VISUAL	0	8	(8)	over
PUBLICATIONS, JOURNALS, NEWSPAPERS ETC	6	7	(1)	over
FOODSTUFFS - GENERAL	881	922	(41)	over
PROTECTIVE CLOTHING & UNIFORMS	144	160	(16)	over
LAUNDRY COSTS	12	9	3	under
OTHER SUPPLIES AND SERVICES	708	419	289	under
HEALTH AND SAFETY	0	1	(1)	over
CATERING - CONTRACT	2	4	(2)	over
CATERING - EXTERNAL	10	3	7	under
ARTIST FEES / PERFORMING ARTS / ENTERTAINMENT	161	240	(79)	over
DELIVERY CHARGE	0	3	(3)	over
BULK BUYING DISCOUNT	0	(1)	1	under
SUPPLIES AND SERVICES	2,999	3,257	(258)	over

South Lanarkshire Council

Community Resources - Total

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	REVISED ANNUAL BUDGET SLC 09/10	PERIOD 14b ACTUAL TO DATE	PERIOD 14b VARIANCE AMOUNT	Over/ Under
TRANSPORT AND PLANT				
PURCHASE OF PLANT	19	2	17	under
FLEET SERVICES - FUEL	0	4	(4)	over
OTHER TRANSPORT COSTS	0	4	(4)	over
INSURANCE	60	60	0	
FLEET SERVICE CHARGES - SCHEDULED MAINTENANCE	5	0	5	under
FLEET SERVICE CHARGES - VEHICLE MAINTENANCE	1,465	1,355	110	under
FLEET SERVICE CHARGES - UNSCHEDULED LABOUR	0	7	(7)	over
FLEET SERVICE CHARGES - PLANT MAINTENANCE	0	13	(13)	over
FLEET SERVICE CHARGES - ASSET MODIFICATIONS	0	42	(42)	over
FLEET SERVICE CHARGES - LEASING	1,546	1,447	99	under
FLEET SERVICE CHARGES - HIRED VEHICLES	537	676	(139)	over
FLEET SERVICE CHARGES - CONTRACT HIRE	236	229	7	under
FLEET SERVICE CHARGES - ROAD LICENCES/MOT	36	63	(27)	over
FLEET SERVICE CHARGES - FUEL	1,378	1,260	118	under
FLEET SERVICE CHARGES - DRIVERS	42	45	(3)	over
HIRE OF EXTERNAL VEHICLES	32	86	(54)	over
HIRE OF EXTERNAL PLANT	31	20	11	under
TRANSPORT AND PLANT	5,387	5,313	74	under
ADMINISTRATION				
PRINTING AND STATIONERY	162	116	46	under
TELEPHONES	146	158	(12)	over
MOBILE PHONES	40	49	(9)	over
ADVERTISING - RECRUITMENT	0	4	(4)	over
ADVERTISING - OF COUNCIL SERVICE AVAILABILITY	153	136	17	under
ADVERTISING - OTHER	37	10	27	under
POSTAGES/COURIERS	88	60	28	under
MEMBERSHIP FEES/SUBSCRIPTIONS	33	31	2	under
INSURANCE	129	129	0	
MEDICAL COSTS	10	13	(3)	over
LEGAL EXPENSES	0	1	(1)	over
HOSPITALITY / CIVIC RECOGNITION	11	17	(6)	over
SECURITY UPLIFT FEES	12	13	(1)	over
OTHER ADMIN COSTS	67	(79)	146	under
CONFERENCES - OFFICIALS (incl associates)	2	3	(1)	over
TRAINING	93	144	(51)	over
INTERNAL SUPPORT SERVICES ALLOCATION	8,739	7,570	1,169	under
ADMINISTRATION	9,722	8,375	1,347	under
PAYMENT TO OTHER BODIES				
JOINT COMMITTEES - GENERAL	70	(8)	78	under
OTHER LOCAL AUTHORITIES	173	290	(117)	over
GRANTS TO VOLUNTARY ORGANISATIONS	445	447	(2)	over
PAYMENTS TO VOLUNTARY ORGANISATIONS	60	62	(2)	over
PAYMENTS TO OTHER BODIES	148	123	25	under
PAYMENT TO OTHER BODIES	896	914	(18)	over
PAYMENT TO CONTRACTORS				
PAYMENT TO LOCAL AUTHORITY CONTRACTOR	0	6	(6)	over
PAYMENT TO PRIVATE CONTRACTOR	21,830	21,932	(102)	over
PAYMENT TO EXTERNAL CONSULTANTS / PROFESSIONAL	1	68	(67)	over
PAYMENT TO CONTRACTORS	21,831	22,006	(175)	over
FINANCING CHARGES				
LEASING CHARGES - FINANCE	373	376	(3)	over
LEASING CHARGES - OPERATIONAL	110	124	(14)	over
CAR LEASING PAYMENTS	174	140	34	under
I.T. EQUIPMENT LEASING-CONTRACT	147	135	12	under
FINANCING CHARGES	804	775	29	under
TOTAL EXPENDITURE	88,591	87,389	1,202	under

South Lanarkshire Council

Community Resources - Total

Expenditure / Income Variance Trends 2009/2010

	REVISED ANNUAL BUDGET SLC 09/10	PERIOD 14b ACTUAL TO DATE	PERIOD 14b VARIANCE AMOUNT	Over/ Under
INCOME				
MILK SUBSIDIES FROM THE E.U.	(61)	(75)	14	over rec
CONTRIBUTIONS FROM OTHER LOCAL AUTHORITIES	(20)	(40)	20	over rec
CONTRIBUTIONS FROM OTHER BODIES	(117)	(164)	47	over rec
LOTTERY GRANTS	0	(70)	70	over rec
SALES - GENERAL	(2,044)	(1,988)	(56)	under rec
SALES - DEPARTMENTS OF THE AUTHORITY	(57)	(21)	(36)	under rec
FEES AND CHARGES - GENERAL	(2,249)	(2,221)	(28)	under rec
FEES AND CHARGES - OTHER LOCAL AUTHORITIES	(51)	(50)	(1)	under rec
FEES AND CHARGES - OTHER BODIES	(286)	(273)	(13)	under rec
LIBRARY SERVICE CHARGES	0	(1)	1	over rec
FEES AND CHARGES - DEPARTMENTS OF THE AUTHORITY	(5,026)	(5,123)	97	over rec
ELECTIONS - ACCOMMODATION USE	0	(33)	33	over rec
RENTAL INCOME	(676)	(707)	31	over rec
SCHOOL LETS	(150)	(233)	83	over rec
COMMISSION	(3)	(4)	1	over rec
OTHER INCOME	(836)	(1,097)	261	over rec
REALLOCATION OF SUPPORT COSTS	(12,463)	(10,898)	(1,565)	under rec
TRADING SERVICES RECHARGES	(45)	(45)	0	
INCOME	(24,084)	(23,043)	(1,041)	under rec
NET EXPENDITURE	64,507	64,346	161	under