

Enterprise Resources Variance Analysis 2009/10 (Period 14)

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Employee Costs	241k under	APT&C Basic / Superannuation / NI - 355k under	Planning and Building Standards - 140k under Regeneration - 154k under Support - 220k under	The underspends relate to vacancies as a result of staff turnover.
			Fairer Scotland Fund - 54k under	This underspend is offset by an overspend on Payment to Other Bodies.
			Roads - (181k) over	This is due to recruitment of additional graduates and has been offset by additional income.
		Other Employee Costs - 66k under	Planning and Building Standards - 66k under	This underspend has been used to meet the overspend within Pension Increases.
			Support - (135k) over	This relates to the costs of early retirements.
		Pension Increases - (170k) over	Fairer Scotland Fund - 198k under	This underspend is offset by an overspend on Payment to Other Bodies.
			Planning and Building Standards - (31k) over Regeneration - (23k) over	The overspends are due to the costs of early retirements and have been managed within the overall budget.
			Support - (56k) over Roads - (51k) over	

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Supplies and Services	(534k) over	Computer Equipment Purchase - (166k) over	Planning and Building Standards - 27k under	This underspend is due to less than anticipated purchases and is partially offset by an overspend in IT Equipment Maintenance costs.
			Roads - (190k) over	This overspend is due to higher than budgeted hardware, software and license costs.
		I.T. Equipment Maintenance - Contract - (159k) over	Planning and Building Standards - (71k) over	This overspend is due to charges being higher than anticipated for the Electronic Document and Records Management System. This is partially offset by an underspend in computer equipment purchase.
			Support - (48k) over	This is due to charges being greater than anticipated. This is offset by an underspend in computer equipment maintenance.
		Equipment, Apparatus and Tools - 47k under	Fairer Scotland Fund - 49k under	This underspend is offset by an overspend on Payment to Other Bodies.
		Materials - 47k under	Fairer Scotland Fund - 60k under	This underspend is offset by an overspend on Payment to Other Bodies.

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Supplies and Services (cont)		Major Supply of Electrical Power - (127k) over	Roads - (127k) over	This overspend relates to Street Lighting and is due to revised contract costs which commenced on 1 October 2009.
Payments to Other Bodies	(1,067k) over	Other Committees of the Authority - (93k) over	Roads - (93k) over	Charges for school crossing patrols are higher than anticipated as new patrols have been added in 2009/10.
		Payments to Other Bodies - (318k) over	Regeneration - (34k) over	This net overspend lies mainly within Economic Development in relation to Business Support and Tourism projects. This is offset by additional income.
			Fairer Scotland Fund - (248k) over	This overspend is due to charges being higher than anticipated and is offset by underspends in Employee Costs and Supplies and Services.
		Winter Maintenance Fund - (636k) over	Roads - (636k) over	The overspend is due to additional contributions made to the Winter Maintenance Fund as a result of the severe weather and has been offset by underspends elsewhere in the Roads budget.

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Payments to Contractors	2,034k under	<p>Payment to Trading Services Contractor - 5,056k under</p> <p>Payment to Private Contractor - (3,020k) over</p>	<p>Roads - 5,056k under</p> <p>Regeneration - (52k) over</p> <p>Roads - (2,968k) over</p>	<p>Work carried out by the Roads Trading Operation was less than anticipated for the year as more work has been carried out on the capital programme.</p> <p>This overspend is due to additional consultancy costs incurred for the EK Masterplan development.</p> <p>This overspend is due to an increase in works carried out by private contractors, offset by an underspend in Payment to Trading Contractor.</p>
Income	(146k) under recovered	<p>ERDF Grant - 51k over recovered</p> <p>Sales General - 82k over recovered</p> <p>Sales - Departments of the Authority - (231k) under recovered</p>	<p>Regeneration - 51 k over recovered</p> <p>Roads - 82k over recovered</p> <p>Roads - (233k) under recovered</p>	<p>This over recovery is due to additional grant income received to offset additional commitments for Business Support programme.</p> <p>This over recovery relates to an increase in rechargeable work for outside bodies.</p> <p>This under recovery is due to lower rechargeable works carried out than anticipated</p>

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Income (cont)		Fees and Charges - General - (148k) under recovered	Planning and Building Standards - (455k) under recovered	This is due to a reduction in the number of Building Warrant and Planning Applications being submitted.
			Regeneration - 324k over recovered	This over recovery is due to additional Fairer Scotland Fund income received in relation to Community Planning Partnership projects and also income for staff seconded to the Clyde Gateway project.
		Other Income - 5k over recovered	Planning and Building Standards - (52k) under recovered	This under recovery is due to less than anticipated income for property inquiries and has been managed within the overall budget.
			Regeneration - 178k over recovered	This over recovery is due to additional contributions from external partners in relation to the Tourism project and Metro Sustainable Business.
			Estates - 42k over recovered	This over recovery is mainly due to higher than anticipated income from wayleave agreements.
			Roads - (157k) under recovered	This under recovery is due to advertising income being lower than anticipated.
		Recovery of Central Support Costs - 70k over recovered	Roads - 70k over recovered	This relates to the recovery of support costs from the Roads Trading Service.

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Income (cont)		Recovery from Capital - 208k over recovered	Support - (34k) under recovered Roads - 242k over recovered	This is due to lower than anticipated recovery of income from Legal fees. This over recovery is due to charges for design and supervision of capital schemes being higher than anticipated.

South Lanarkshire Council

Enterprise Resources - Total

Expenditure / Income Variance Trends 2009/2010

	REVISED ANNUAL BUDGET SLC 09/10 2	PERIOD 14 ACTUAL TO DATE	PERIOD 14 VARIANCE AMOUNT	Over/ Under
EMPLOYEE COSTS				
APT & C BASIC	13,588	13,365	223	under
APT & C OVERTIME	97	121	(24)	over
APT & C SUPERANNUATION	2,234	2,203	31	under
APT & C NIC	1,119	1,018	101	under
TRAVEL AND SUBSISTANCE	199	185	14	under
OTHER EMPLOYEE COSTS	935	869	66	under
PENSION INCREASES	310	480	(170)	over
ADDITIONAL PENSION COSTS	188	188	0	
EMPLOYEE COSTS	18,670	18,429	241	under
PROPERTY COSTS				
RATES	428	400	28	under
SCOTTISH WATER - UNMETERED CHARGES	0	15	(15)	over
SCOTTISH WATER - METERED (DRAINAGE) CHARGES	0	9	(9)	over
SCOTTISH WATER - METERED CHARGES	0	10	(10)	over
RENT	429	435	(6)	over
PROPERTY INSURANCE	36	37	(1)	over
SECURITY COSTS	5	23	(18)	over
GROUND MAINTENANCE	263	262	1	under
REPAIRS & MAINTENANCE - INTERNAL CONTRACTOR	119	137	(18)	over
REPAIRS & MAINTENANCE - EXTERNAL CONTRACTOR	20	0	20	under
ASBESTOS	0	1	(1)	over
ELECTRICITY - CONTRACT	36	61	(25)	over
ELECTRICITY - NON CONTRACT	0	1	(1)	over
GAS	5	6	(1)	over
CLEANING CONTRACT	30	10	20	under
CLEANING AND JANITORIAL SUPPLIES AND EQUIPMENT	0	10	(10)	over
REFUSE UPLIFT	0	2	(2)	over
OTHER PROPERTY COSTS	32	28	4	under
PROPERTY COSTS	1,403	1,447	(44)	over
SUPPLIES AND SERVICES				
COMPUTER EQUIPMENT PURCHASE	267	433	(166)	over
COMPUTER EQUIPMENT MAINTENANCE	76	76	0	
I.T. EQUIPMENT MAINT-CONTRACT	74	233	(159)	over
I.T.-ELECTRONIC MESSAGING	0	8	(8)	over
EQUIPMENT, APPARATUS AND TOOLS	53	6	47	under
SMALL TOOLS	0	2	(2)	over
SUPPLIES FOR CLIENTS	0	7	(7)	over
FURNITURE - OFFICE	4	10	(6)	over
FURNITURE - GENERAL	0	7	(7)	over
MATERIALS	99	52	47	under
STOCK/STORE ISSUES	0	47	(47)	over
MATERIALS, APPARATUS AND EQUIPMENT	0	28	(28)	over
AUDIO VISUAL	0	3	(3)	over
PUBLICATIONS, JOURNALS, NEWSPAPERS ETC	0	14	(14)	over
FOODSTUFFS - GENERAL	10	5	5	under
PROTECTIVE CLOTHING & UNIFORMS	9	11	(2)	over
OTHER SUPPLIES AND SERVICES	93	150	(57)	over
MAJOR SUPPLY OF ELECTRICAL POWER	1,654	1,781	(127)	over
SUPPLIES AND SERVICES	2,339	2,873	(534)	over
TRANSPORT AND PLANT				
OTHER TRANSPORT COSTS	54	58	(4)	over
INSURANCE	3	3	0	
FLEET SERVICE CHARGES - SCHEDULED MAINTENANCE	53	59	(6)	over
HIRE OF EXTERNAL PLANT	0	3	(3)	over
TRANSPORT AND PLANT	110	123	(13)	over

South Lanarkshire Council

Enterprise Resources - Total

Expenditure / Income Variance Trends 2009/2010

	REVISED ANNUAL BUDGET SLC 09/10 2	PERIOD 14 ACTUAL TO DATE	PERIOD 14 VARIANCE AMOUNT	Over/ Under
ADMINISTRATION				
PRINTING AND STATIONERY	155	86	69	under
TELEPHONES	89	75	14	under
MOBILE PHONES	0	28	(28)	over
ADVERTISING - RECRUITMENT	13	23	(10)	over
ADVERTISING - OF COUNCIL SERVICE AVAILABILITY	5	0	5	under
ADVERTISING - OTHER	158	170	(12)	over
POSTAGES/COURIERS	24	45	(21)	over
MEMBERSHIP FEES/SUBSCRIPTIONS	22	30	(8)	over
INSURANCE	236	236	0	
MEDICAL COSTS	5	19	(14)	over
LEGAL EXPENSES	139	180	(41)	over
CONSULTATION COSTS	0	7	(7)	over
HOSPITALITY / CIVIC RECOGNITION	21	41	(20)	over
INTERNET AGENCY FEES	0	1	(1)	over
SECURITY UPLIFT FEES	0	3	(3)	
OTHER ADMIN COSTS	22	48	(26)	over
TRAINING	148	148	0	
ADMINISTRATION	1,037	1,140	(103)	over
PAYMENT TO OTHER BODIES				
SPTE: SUPPORT ON PTE UNDERGROUND OPS	536	536	0	
SPTE: PASSENGER TRANSPORT EXECUTIVE	392	392	0	
SPTE: TICKETING & BUS STATIONS	291	291	0	
SPTE: LOAN CHARGES ON RAIL STATION	671	671	0	
SPTE: SECURED LOCAL SERVICES	481	481	0	
SPTE: BUS RESIDUAL COSTS	65	65	0	
SPTE: DIAL - A - BUS SERVICE	398	398	0	
SPTE: BUS SERVICES OUTWITH THE DESIGNATION	183	183	0	
SPTE: FERRY OPERATORS	64	64	0	
SPTE: MAINTENANCE OF BUS SHELTERS AND STOPS	130	140	(10)	over
SPTE: RELEVANT LOAN CHARGES	2,163	2,163	0	
SPTE: REVENUE GRANT	345	342	3	under
ASSISTANCE TO INDUSTRY - GENERAL	0	11	(11)	over
OTHER COMMITTEES OF THE AUTHORITY	1,418	1,511	(93)	over
OTHER LOCAL AUTHORITIES	0	2	(2)	over
PAYMENTS TO VOLUNTARY ORGANISATIONS	392	392	0	
PAYMENTS TO OTHER BODIES	9,990	10,308	(318)	over
WINTER MAINTENANCE FUND	2,940	3,576	(636)	over
PAYMENT TO OTHER BODIES	20,459	21,526	(1,067)	over
PAYMENT TO CONTRACTORS				
PAYMENT TO TRADING SERVICES CONTRACTOR	20,330	15,274	5,056	under
PAYMENT TO LOCAL AUTHORITY CONTRACTOR	300	300	0	
PAYMENT TO PRIVATE CONTRACTOR	1,854	4,874	(3,020)	over
PAYMENT TO INTERNAL CONSULTANTS	1,479	1,476	3	under
PAYMENT TO EXTERNAL CONSULTANTS / PROF	0	5	(5)	over
PAYMENT TO CONTRACTORS	23,963	21,929	2,034	under
TRANSFER PAYMENTS				
CONCESSIONARY FARES	348	348	0	
TRANSFER PAYMENTS	348	348	0	
FINANCING CHARGES				
CAR LEASING PAYMENTS	103	87	16	under
I.T. EQUIPMENT LEASING-CONTRACT	152	180	(28)	over
FINANCING CHARGES	255	267	(12)	over
TOTAL EXPENDITURE	68,584	68,082	502	under

South Lanarkshire Council

Enterprise Resources - Total

Expenditure / Income Variance Trends 2009/2010

	REVISED ANNUAL BUDGET SLC 09/10 2	PERIOD 14 ACTUAL TO DATE	PERIOD 14 VARIANCE AMOUNT	Over/ Under
INCOME				
NON RELEVANT GOVERNMENT GRANT	(268)	(268)	0	
SPECIFIC GRANT	(6,982)	(6,982)	0	
CONTRIBUTIONS FROM OTHER BODIES	(147)	(146)	(1)	under rec
ERDF GRANT	0	(51)	51	over rec
ESF GRANT	(1,842)	(1,646)	(196)	under rec
SALES - GENERAL	(871)	(953)	82	over rec
SALES - DEPARTMENTS OF THE AUTHORITY	(838)	(607)	(231)	under rec
FEES AND CHARGES - GENERAL	(7,089)	(6,941)	(148)	under rec
FEES AND CHARGES - OTHER LOCAL AUTHORI	0	(21)	21	over rec
FEES AND CHARGES - DEPARTMENTS OF THE AUTHORITY	(1,479)	(1,476)	(3)	under rec
RENTAL INCOME	(2,837)	(2,833)	(4)	under rec
OTHER INCOME	(526)	(531)	5	over rec
RECOVERY OF CENTRAL SUPPORT COSTS	(815)	(885)	70	over rec
RECOVERY FROM CAPITAL	(451)	(659)	208	over rec
INCOME	(24,145)	(23,999)	(146)	under rec
NET EXPENDITURE	44,439	44,083	356	under