

**Housing and Technical Resources - HRA Variance Analysis 2009/10 (Period 7)**

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Property Costs	(186k) over	Rent - 69k under	HRA	This underspend relates to rent charges for Cambuslang Gate which have been less than anticipated due to a review of charges based on levels of occupation.
		Repairs and Maintenance - Internal and External Contractors - (340k) over	HRA	This overspend reflects demand for repairs and is off-set by additional income from the recovery of rechargeable repairs and insurance claims.
		Housing Rent Written Off - Unlet Periods - (97k) over	HRA	The overspend reflects the current level of void properties within the garage stock.
		Other Property Costs - 232k under	HRA	<p>This underspend has occurred as a result of tight budget controls and will be used to manage overspends elsewhere in the budget.</p> <p>The balance is made up of a number of small variances across the service.</p>

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Administration Costs	(175k) over	Printing and Stationery - (51k) over  Other Admin Costs - (64k) over	HRA  HRA	<p>This overspend relates to the cost of development of document scanning for a more efficient system of record holding within Housing Services.</p> <p>This relates to costs in respect of the revised Allocation Policy for Council houses. The overspend will be managed within the overall budget.</p> <p>The balance is made up of a number of small variances across the service.</p>
Financing Charges	(363k) over	CFCR - (347k) over	HRA	This relates to additional contributions required as a result of a reduction in council house sales. This is offset by an over recovery of council house rents (see Income below).
Income	755k over recovered	Fees and Charges - General - 214k over recovered	HRA	This relates to the income from rechargeable repairs and is offset by an overspend on repairs and maintenance (see Property costs above)

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Income (cont)		House Rents - 391k over recovered	HRA	This over recovery of house rents is a result of a reduction in council house sales. This is offset by an overspend on CFCR (see Financing Charges above).
		Insurance Recoveries - 172k over recovered	HRA	This over recovery of insurance settlements is off-set by additional expenditure on repairs and maintenance.

South Lanarkshire Council

Housing & Technical Resources - HRA

Expenditure / Income Variance Trends 2009/10

	REVISED ANNUAL BUDGET SLC 09/10	PERIOD 4 VARIANCE AMOUNT	Over/ Under	PERIOD 5 VARIANCE AMOUNT	Over/ Under	PERIOD 6 VARIANCE AMOUNT	Over/ Under	PERIOD 7 ESTIMATE TO DATE	PERIOD 7 ACTUAL TO DATE	PERIOD 7 VARIANCE AMOUNT	Over/ Under
EMPLOYEE COSTS											
APT & C BASIC	8,591	(16)	over	(14)	over	(9)	over	4,343	4,337	6	under
APT & C OVERTIME	501	39	under	23	under	(1)	over	256	273	(17)	over
APT & C SUPERANNUATION	1,289	(10)	over	(12)	over	(13)	over	651	665	(14)	over
APT & C NIC	623	(8)	over	(10)	over	(13)	over	315	329	(14)	over
TRAVEL AND SUBSISTENCE	177	3	under	4	under	4	under	90	86	4	under
OTHER EMPLOYEE COSTS	112	0		0		17	under	57	35	22	under
PENSION INCREASES	135	(9)	over	(13)	over	(19)	over	68	92	(24)	over
<b>EMPLOYEE COSTS</b>	<b>11,428</b>	<b>(1)</b>	<b>over</b>	<b>(22)</b>	<b>over</b>	<b>(34)</b>	<b>over</b>	<b>5,780</b>	<b>5,817</b>	<b>(37)</b>	<b>over</b>
PROPERTY COSTS											
RATES	139	0		0		0		139	129	10	under
SCOTTISH WATER - UNMETERED CHARGES	18	(1)	over	(4)	over	1	under	7	4	3	under
SCOTTISH WATER - METERED CHARGES	15	(3)	over	(6)	over	(1)	over	10	7	3	under
RENT	574	21	under	22	under	22	under	265	196	69	under
SERVICE CHARGE	70	0		0		(4)	over	0	4	(4)	over
OTHER ACCOMMODATION COSTS	95	0		0		20	under	95	77	18	under
PROPERTY INSURANCE	926	0		(3)	over	(3)	over	0	3	(3)	over
SECURITY COSTS	64	8	under	10	under	12	under	30	14	16	under
GROUND MAINTENANCE	3,718	0		0		(15)	over	2,120	2,110	10	under
REPAIRS & MAINTENANCE - INT. CONTRACTOR	26,775	(52)	over	78	under	(200)	over	11,958	12,261	(303)	over
REPAIRS & MAINTENANCE - EXTERNAL CONTRACTOR	436	(21)	over	(78)	over	(15)	over	201	238	(37)	over
HOUSING - RENT FREE ACCOMMODATION	65	(8)	over	(3)	over	(7)	over	30	44	(14)	over
HOUSING - RENT W/O UNLET PERIODS	1,422	(76)	over	(100)	over	(30)	over	765	862	(97)	over
HOUSING - RENT W/O BAD PERIODS	887	0		0		0		51	81	(30)	over
SHARED PROPERTY SUSPENSE	0	0		(2)	over	(3)	over	0	4	(4)	over
ELECTRICITY - CONTRACT	596	24	under	20	under	(26)	over	139	164	(25)	over
ELECTRICITY - NON CONTRACT	0	(1)	over	(2)	over	(2)	over	0	2	(2)	over
GAS	315	14	under	0		(28)	over	73	87	(14)	over
HEATING OIL	24	2	under	3	under	(5)	over	6	10	(4)	over
FIXTURE & FITTINGS	58	1	under	(16)	over	(4)	over	27	14	13	under
JANITOR SERVICE	115	3	under	(11)	over	(12)	over	62	76	(14)	over
CLEANING CONTRACT	319	(17)	over	(15)	over	(17)	over	172	193	(21)	over
CLEANING MATERIALS	107	14	under	14	under	16	under	49	29	20	under
WINDOW CLEANING	16	1	under	2	under	(3)	over	7	9	(2)	over
PEST CONTROL	168	9	under	23	under	25	under	89	83	6	under
REFUSE UPLIFT	0	(1)	over	(5)	over	(7)	over	0	7	(7)	over
REMOVAL & STORAGE COSTS	14	(4)	over	(5)	over	(5)	over	6	11	(5)	over
OTHER PROPERTY COSTS	555	43	under	100	under	197	under	247	15	232	under
SHARED OFFICE ACCOMMODATION COSTS	447	0		0		0		0	0	0	
<b>PROPERTY COSTS</b>	<b>37,938</b>	<b>(44)</b>	<b>over</b>	<b>22</b>	<b>under</b>	<b>(94)</b>	<b>over</b>	<b>16,548</b>	<b>16,734</b>	<b>(186)</b>	<b>over</b>

South Lanarkshire Council

Housing & Technical Resources - HRA

Expenditure / Income Variance Trends 2009/10

	REVISED ANNUAL BUDGET SLC 09/10	PERIOD 4 VARIANCE AMOUNT	Over/ Under	PERIOD 5 VARIANCE AMOUNT	Over/ Under	PERIOD 6 VARIANCE AMOUNT	Over/ Under	PERIOD 7 ESTIMATE TO DATE	PERIOD 7 ACTUAL TO DATE	PERIOD 7 VARIANCE AMOUNT	Over/ Under
SUPPLIES AND SERVICES											
COMPUTER EQUIPMENT PURCHASE	496	0		90	under	83	under	267	261	6	under
COMPUTER EQUIPMENT RENTAL	0	(1)	over	(38)	over	(38)	over	0	0	0	
COMPUTER EQUIPMENT MAINTENANCE	0	(1)	over	(1)	over	(1)	over	0	1	(1)	over
I.T. EQUIPMENT MAINT-CONTRACT	69	1	under	(1)	over	(1)	over	35	35	0	
I.T.-ELECTRONIC MESSAGING	200	0		(52)	over	(52)	over	100	104	(4)	over
EQUIPMENT AND OTHER TOOLS	13	2	under	2	under	2	under	6	3	3	under
AIDS FOR CLIENTS	0	(5)	over	0		(5)	over	0	0	0	
FURNITURE - OFFICE	9	1	under	(5)	over	2	under	4	3	1	under
FURNITURE - GENERAL	0	0		1	under	(1)	over	0	1	(1)	over
MATERIALS	0	0		(2)	over	(8)	over	0	4	(4)	over
MATERIALS (INSURABLE LOSSES)	0	0		(7)	over	0		0	0	0	
FOODSTUFFS - GENERAL	16	0		0		0		7	8	(1)	over
PROTECTIVE CLOTHING & UNIFORMS	36	2	under	(2)	over	(1)	over	33	38	(5)	over
LAUNDRY COSTS	16	(3)	over	(1)	over	(6)	over	1	12	(11)	over
OTHER SUPPLIES AND SERVICES	36	2	under	8	under	4	under	11	11	0	
HEALTH AND SAFETY	11	2	under	2	under	3	under	5	3	2	under
CATERING - OUTWITH CONTRACT	4	1	under	0		1	under	2	1	1	under
<b>SUPPLIES AND SERVICES</b>	<b>906</b>	<b>1</b>	<b>under</b>	<b>(6)</b>	<b>over</b>	<b>(18)</b>	<b>over</b>	<b>471</b>	<b>485</b>	<b>(14)</b>	<b>over</b>
TRANSPORT AND PLANT											
FLEET SERVICE CHARGES - CONTRACT HIRE	20	5	under	6	under	2	under	9	0	9	under
FLEET SERVICE CHARGES - FUEL	0	0		0		(1)	over	0	1	(1)	over
STORAGE	0	0		0		0		0	10	(10)	over
<b>TRANSPORT AND PLANT</b>	<b>20</b>	<b>5</b>	<b>under</b>	<b>6</b>	<b>under</b>	<b>1</b>	<b>under</b>	<b>9</b>	<b>11</b>	<b>(2)</b>	<b>over</b>

South Lanarkshire Council

Housing & Technical Resources - HRA

Expenditure / Income Variance Trends 2009/10

	REVISED ANNUAL BUDGET SLC 09/10	PERIOD 4 VARIANCE AMOUNT	Over/ Under	PERIOD 5 VARIANCE AMOUNT	Over/ Under	PERIOD 6 VARIANCE AMOUNT	Over/ Under	PERIOD 7 ESTIMATE TO DATE	PERIOD 7 ACTUAL TO DATE	PERIOD 7 VARIANCE AMOUNT	Over/ Under
ADMINISTRATION											
PRINTING AND STATIONERY	113	(21)	over	(25)	over	(33)	over	52	103	(51)	over
DO PRINTING	0	0		0		0		0	5	(5)	over
TELEPHONES	126	(4)	over	0		(2)	over	58	65	(7)	over
MOBILE PHONES	26	(1)	over	(1)	over	(2)	over	12	14	(2)	over
ADVERTISING - RECRUITMENT	0	(1)	over	(1)	over	(1)	over	0	1	(1)	over
ADVERTISING - OF COUNCIL SERVICE AVAILABILITY	31	0		0		0		0	0	0	
ADVERTISING - OTHER	9	1	under	2	under	2	under	4	5	(1)	over
POSTAGES/COURIERS	118	0		(2)	over	1	under	55	88	(33)	over
MEMBERSHIP FEES/SUBSCRIPTIONS	9	2	under	(3)	over	(4)	over	4	8	(4)	over
MEDICAL COSTS	24	(1)	over	0		0		11	11	0	
PETTY OUTLAYS	4	(1)	over	(1)	over	(1)	over	2	4	(2)	over
SURVEY COSTS	0	(2)	over	(3)	over	(2)	over	0	3	(3)	over
GIRO BANK AGENCY FEES	65	14	under	18	under	0		30	4	26	under
PAYPOINT AGENCY FEES	0	(12)	over	(17)	over	0		0	24	(24)	over
INTERNET AGENCY FEES	0	(1)	over	(2)	over	0		0	2	(2)	over
OTHER ADMIN COSTS	25	(32)	over	(36)	over	(34)	over	12	76	(64)	over
CONFERENCES - MEMBERS	0	(1)	over	(1)	over	(1)	over	0	1	(1)	over
CONFERENCES - OFFICIALS	18	2	under	4	under	4	under	8	2	6	under
TRAINING	102	0		0		(9)	over	47	54	(7)	over
CENTRAL ADMINISTRATION	2,769	0		0		0		0	0	0	
<b>ADMINISTRATION</b>	<b>3,439</b>	<b>(58)</b>	<b>over</b>	<b>(68)</b>	<b>over</b>	<b>(82)</b>	<b>over</b>	<b>295</b>	<b>470</b>	<b>(175)</b>	<b>over</b>
PAYMENT TO OTHER BODIES											
OTHER COMMITTEES OF THE AUTHORITY	8,317	5	under	0		0		0	0	0	
GRANTS TO VOLUNTARY ORGANISATIONS	3	1	under	(2)	over	0		3	3	0	
PAYMENTS TO VOLUNTARY ORGANISATIONS	15	3	under	6	under	4	under	7	(1)	8	under
PAYMENTS TO OTHER BODIES	243	11	under	0		18	under	204	169	35	under
<b>PAYMENT TO OTHER BODIES</b>	<b>8,578</b>	<b>20</b>	<b>under</b>	<b>4</b>	<b>under</b>	<b>22</b>	<b>under</b>	<b>214</b>	<b>171</b>	<b>43</b>	<b>under</b>
PAYMENT TO CONTRACTORS											
PAYMENT TO PRIVATE CONTRACTOR	0	0		0		(15)	over	0	15	(15)	over
PAYMENT TO EXTERNAL CONSULTANTS	0	0		0		(6)	over	0	6	(6)	over
<b>PAYMENT TO CONTRACTORS</b>	<b>0</b>	<b>0</b>		<b>0</b>		<b>(21)</b>	<b>over</b>	<b>0</b>	<b>21</b>	<b>(21)</b>	<b>over</b>
FINANCING CHARGES											
INTEREST-DEBT CHARGES	8,929	0		0		0		0	0	0	
LEASING CHARGES - FINANCE	0	0		0		0		0	3	(3)	over
LEASING CHARGES - OPERATIONAL	0	(1)	over	(2)	over	(3)	over	0	0	0	
CAR LEASING PAYMENTS	62	1	under	(1)	over	(3)	over	47	36	11	under
I.T. EQUIPMENT LEASING-CONTRACT	165	27	under	(10)	over	(10)	over	82	106	(24)	over
CFCR	11,075	(207)	over	(251)	over	(401)	over	10,728	11,075	(347)	over
INTEREST ON REVENUE BALANCES	(853)	0		0		0		0	0	0	
<b>FINANCING CHARGES</b>	<b>19,378</b>	<b>(180)</b>	<b>over</b>	<b>(264)</b>	<b>over</b>	<b>(417)</b>	<b>over</b>	<b>10,857</b>	<b>11,220</b>	<b>(363)</b>	<b>over</b>

South Lanarkshire Council

Housing & Technical Resources - HRA

Expenditure / Income Variance Trends 2009/10

	REVISED ANNUAL BUDGET SLC 09/10	PERIOD 4 VARIANCE AMOUNT	Over/ Under	PERIOD 5 VARIANCE AMOUNT	Over/ Under	PERIOD 6 VARIANCE AMOUNT	Over/ Under	PERIOD 7 ESTIMATE TO DATE	PERIOD 7 ACTUAL TO DATE	PERIOD 7 VARIANCE AMOUNT	Over/ Under
<b>TOTAL EXPENDITURE</b>	<b>81,687</b>	<b>(257)</b>	<b>over</b>	<b>(328)</b>	<b>over</b>	<b>(643)</b>	<b>over</b>	<b>34,174</b>	<b>34,929</b>	<b>(755)</b>	<b>over</b>
<b>INCOME</b>											
SPECIFIC GRANT	(821)	(37)	under rec	(38)	under rec	(9)	under rec	(480)	(459)	(21)	under rec
SALES - DEPARTMENTS OF THE AUTHORITY	(763)	0		0		0		0	0	0	
FEES AND CHARGES - GENERAL	(3,629)	61	over rec	81	over rec	161	over rec	(728)	(942)	214	over rec
RENTAL INCOME	(696)	0		0		(37)	under rec	(174)	(137)	(37)	under rec
HOUSE RENTS	(69,235)	207	over rec	251	over rec	401	over rec	(37,503)	(37,894)	391	over rec
LOCK UP RENTS	(1,900)	21	over rec	30	over rec	20	over rec	(988)	(1,016)	28	over rec
COMMISSION	(235)	0		0		1	over rec	(68)	(67)	(1)	under rec
INSURANCE RECOVERIES	(250)	0		0		123	over rec	(96)	(268)	172	over rec
OTHER INCOME	(4,158)	9	over rec	0		(5)	under rec	(2,228)	(2,237)	9	over rec
<b>INCOME</b>	<b>(81,687)</b>	<b>261</b>	<b>over rec</b>	<b>324</b>	<b>over rec</b>	<b>655</b>	<b>over rec</b>	<b>(42,265)</b>	<b>(43,020)</b>	<b>755</b>	<b>over rec</b>
<b>NET EXPENDITURE</b>	<b>0</b>	<b>4</b>	<b>under</b>	<b>(4)</b>	<b>over</b>	<b>12</b>	<b>under</b>	<b>(8,091)</b>	<b>(8,091)</b>	<b>0</b>	