

Housing and Technical Resources - HRA Variance Analysis 2010/11 (Period 4)

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Property Costs	(162k) over	Repairs and Maintenance - Internal and External Contractor - (146k) over	HRA	This overspend reflects current demand for repairs.
		Housing - Rent Written Off Unlet Periods - (86k) over	HRA	This overspend relates to void periods for garages and houses. Performance in this area continues to be closely monitored.
		Electricity - Contract - 71k under	HRA	This reflects seasonal variation for these costs and will continue to be monitored. A budget realignment will take place if required.
		Gas - 70k under	HRA	This reflects seasonal variation for these costs and will continue to be monitored. A budget realignment will take place if required.
Income	165k over recovered	House Rents - 163k over recovered	HRA	This over recovery of house rents is a result of a reduction in council house sales.

South Lanarkshire Council

Housing & Technical Resources - HRA

Expenditure / Income Variance Trends 2010/11

	REVISED ANNUAL BUDGET SLC 10/11	PERIOD 2 VARIANCE AMOUNT	Over/ Under	PERIOD 3 VARIANCE AMOUNT	Over/ Under	PERIOD 4 ESTIMATE TO DATE	PERIOD 4 ACTUAL TO DATE	PERIOD 4 VARIANCE AMOUNT	Over/ Under
EMPLOYEE COSTS									
APT & C BASIC	8,659	29	under	44	under	2,318	2,269	49	under
APT & C OVERTIME	316	(9)	over	(20)	over	86	108	(22)	over
APT & C SUPERANNUATION	1,402	5	under	9	under	375	364	11	under
APT & C NIC	642	1	under	(1)	over	172	172	0	
TRAVEL AND SUBSISTENCE	182	(5)	over	(7)	over	49	60	(11)	over
OTHER EMPLOYEE COSTS	115	13	under	5	under	31	23	8	under
PENSION INCREASES	135	13	under	10	under	37	49	(12)	over
ADDITIONAL PENSION COSTS	0	0		(2)	over	0	10	(10)	over
EMPLOYEE COSTS	11,451	47	under	38	under	3,068	3,055	13	under
PROPERTY COSTS									
RATES	142	0		0		0	0	0	
SCOTTISH WATER - UNMETERED CHARGES	18	0		(2)	over	0	2	(2)	over
SCOTTISH WATER - METERED CHARGES	15	(3)	over	(2)	over	3	5	(2)	over
RENT	574	0		1	under	13	13	0	
SERVICE CHARGE	70	0		1	under	0	0	0	
OTHER ACCOMMODATION COSTS	95	2	under	2	under	73	73	0	
PROPERTY INSURANCE	926	0		0		0	0	0	
SECURITY COSTS	37	2	under	(1)	over	11	36	(25)	over
GROUND MAINTENANCE	4,009	0		6	under	751	751	0	
REPAIRS & MAINTENANCE - INTERNAL CONTRACTOR	25,492	(11)	over	(147)	over	5,674	5,915	(241)	over
REPAIRS & MAINTENANCE - EXTERNAL CONTRACTOR	1,376	18	under	0		318	223	95	under
HOUSING - RENT FREE ACCOMMODATION	65	0		0		15	33	(18)	over
HOUSING - RENT W/O UNLET PERIODS	1,484	(2)	over	(45)	over	343	429	(86)	over
HOUSING - RENT W/O BAD PERIODS	887	0		0		46	46	0	
SHARED PROPERTY SUSPENSE	0	(5)	over	0		0	3	(3)	over
ELECTRICITY - CONTRACT	510	15	under	(4)	over	118	47	71	under
ELECTRICITY - NON CONTRACT	0	0		(1)	over	0	2	(2)	over
GAS	571	(3)	over	24	under	52	(18)	70	under
HEATING OIL	24	2	under	4	under	6	0	6	under
FIXTURE & FITTINGS	58	1	under	1	under	13	11	2	under
JANITOR SERVICE	117	(4)	over	(5)	over	35	35	0	
CLEANING CONTRACT	353	6	under	0		106	106	0	
CLEANING MATERIALS	60	(2)	over	2	under	14	18	(4)	over
WINDOW CLEANING	17	0		3	under	4	2	2	under
PEST CONTROL	133	0		5	under	31	40	(9)	over
REFUSE UPLIFT	0	(2)	over	(2)	over	0	4	(4)	over
REMOVAL & STORAGE COSTS	14	(3)	over	(3)	over	3	8	(5)	over
OTHER PROPERTY COSTS	75	(2)	over	(3)	over	0	7	(7)	over
SHARED OFFICE ACCOMMODATION COSTS	409	0		0		0	0	0	
PROPERTY COSTS	37,531	9	under	(166)	over	7,629	7,791	(162)	over

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SUPPLIES AND SERVICES									
COMPUTER EQUIPMENT PURCHASE	697	28	under	8	under	91	81	10	under
I.T. EQUIPMENT MAINT-CONTRACT	47	(22)	over	(4)	over	23	34	(11)	over
EQUIPMENT AND OTHER TOOLS	13	0		1	under	3	3	0	
AIDS FOR CLIENTS	60	(10)	over	0		14	33	(19)	over
FURNITURE - OFFICE	9	1	under	(4)	over	2	13	(11)	over
FURNISHINGS	0	0		(1)		0	1	(1)	
MATERIALS	0	(3)	over	(3)	over	0	3	(3)	over
FOODSTUFFS - GENERAL	15	0		0		4	3	1	under
PROTECTIVE CLOTHING & UNIFORMS	36	(3)	over	(1)	over	8	7	1	under
LAUNDRY COSTS	16	1	under	2	under	4	0	4	under
OTHER SUPPLIES AND SERVICES	36	2	under	3	under	8	7	1	under
HEALTH AND SAFETY	11	1	under	2	under	3	0	3	under
CATERING - OUTWITH CONTRACT	4	0		1	under	1	0	1	under
DELIVERY CHARGE	0	0		(1)		0	1	(1)	
SUPPLIES AND SERVICES	944	(5)	over	3	under	161	186	(25)	over
TRANSPORT AND PLANT									
FLEET SERVICE CHARGES - PARTS	2	0		0		1	0	1	under
FLEET SERVICE CHARGES - CONTRACT HIRE	13	1	under	2	under	3	0	3	under
FLEET SERVICE CHARGES - FUEL	1	0		0		0	0	0	
STORAGE	4	(7)	over	(8)	over	1	0	1	under
TRANSPORT AND PLANT	20	(6)	over	(6)	over	5	0	5	under
ADMINISTRATION									
PRINTING AND STATIONERY	113	2	under	5	under	15	15	0	
DO PRINTING	150	(2)	over	0		12	12	0	
TELEPHONES	126	5	under	4	under	29	25	4	under
MOBILE PHONES	57	1	under	4	under	13	8	5	under
ADVERTISING - OF COUNCIL SERVICE AVAILABILITY	70	(1)	over	(1)	over	0	3	(3)	over
ADVERTISING - OTHER	9	1	under	1	under	2	1	1	under
POSTAGES/COURIERS	118	2	under	6	under	27	25	2	under
MEMBERSHIP FEES/SUBSCRIPTIONS	9	(11)	over	(11)	over	9	17	(8)	over
MEDICAL COSTS	24	1	under	0		5	6	(1)	over
PETTY OUTLAYS	4	(1)	over	0		1	2	(1)	over
GIRO BANK AGENCY FEES	9	0		0		2	2	0	
PAYPOINT AGENCY FEES	50	0		0		11	11	0	
INTERNET AGENCY FEES	6	(1)	over	0		1	2	(1)	over
OTHER ADMIN COSTS	25	(7)	over	(6)	over	6	12	(6)	over
CONFERENCES - MEMBERS	0	0		(1)	over	0	1	(1)	over
CONFERENCES - OFFICIALS	18	1	under	3	under	4	0	4	under
TRAINING	69	5	under	0		16	18	(2)	over
CENTRAL ADMINISTRATION	2,807	0		0		0	0	0	
ADMINISTRATION	3,664	(5)	over	4	under	153	160	(7)	over

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PAYMENT TO OTHER BODIES									
OTHER COMMITTEES OF THE AUTHORITY	8,806	0		0		0	0	0	
OTHER LOCAL AUTHORITIES	0	(5)	over	(9)	over	0	12	(12)	over
GRANTS TO VOLUNTARY ORGANISATIONS	3	0		0		1	0	1	under
PAYMENTS TO VOLUNTARY ORGANISATIONS	15	0		0		3	0	3	under
PAYMENTS TO OTHER BODIES	609	0		9	under	0	0	0	
PAYMENT TO OTHER BODIES	9,433	(5)	over	0		4	12	(8)	over
PAYMENT TO CONTRACTORS									
PAYMENT TO PRIVATE CONTRACTOR	0	0		(1)	over	0	1	(1)	over
PAYMENT TO EXTERNAL CONSULTANTS	0	0		0		0	(3)	3	under
PAYMENT TO CONTRACTORS	0	0		(1)	over	0	(2)	2	under
FINANCING CHARGES									
INTEREST-DEBT CHARGES	12,133	0		0		0	0	0	
CAR LEASING PAYMENTS	48	10	under	10	under	24	11	13	under
I.T. EQUIPMENT LEASING-CONTRACT	196	0		2	under	49	45	4	under
CFCR	9,727	0		0		6,506	6,506	0	
INTEREST ON REVENUE BALANCES	(74)	0		0		0	0	0	
FINANCING CHARGES	22,030	10	under	12	under	6,579	6,562	17	under
TOTAL EXPENDITURE	85,073	45	under	(116)	over	17,599	17,764	(165)	over
INCOME									
NON RELEVANT GOVERNMENT GRANT	(512)	0		0		0	0	0	
SPECIFIC GRANT	(855)	(9)	under rec	0		(263)	(263)	0	
CONTRIBUTIONS FROM OTHER BODIES	0	2	over rec	2	over rec	0	(2)	2	over rec
SALES - DEPARTMENTS OF THE AUTHORITY	(763)	0		0		0	0	0	
FEES AND CHARGES - GENERAL	(3,701)	0		(9)	under rec	(423)	(423)	0	
RENTAL INCOME	(696)	0		0		0	0	0	
HOUSE RENTS	(70,808)	72	over rec	146	over rec	(17,755)	(17,918)	163	over rec
LOCK UP RENTS	(2,043)	(16)	under rec	1	over rec	(511)	(511)	0	
COMMISSION	(235)	0		0		0	0	0	
INSURANCE RECOVERIES	(250)	4	over rec	0		(202)	(202)	0	
OTHER INCOME	(5,022)	(85)	under rec	(1)	under rec	(1,445)	(1,445)	0	
YEAR END T/FER TO BALANCE SHEET	(188)	0		0		0	0	0	
INCOME	(85,073)	(32)	under rec	139	over rec	(20,599)	(20,764)	165	over rec
NET EXPENDITURE	0	13	under	23	under	(3,000)	(3,000)	0	