

Housing and Technical Resources - HRA Variance Analysis 2009/10 (Period 6)

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Property Costs	(94k) over	Repairs and Maintenance - Internal and External Contractors - (215k) over	HRA	This overspend reflects demand for repairs and is off-set by additional income from the recovery of rechargeable repairs and insurance claims.
		Other Property Costs - 197k under	HRA	This underspend has occurred as a result of tight budget controls and will be used to manage overspends elsewhere in the budget. The balance is made up of a number of small variances across the service.
Supplies and Services	(18k) over	Computer Equipment Purchase - 83k under	HRA	The underspend in Computer Equipment Purchase is being used to off-set the overspend in Computer Equipment Rental and IT Electronic Messaging.
		Computer Equipment Rental - (38k) over	HRA	
		IT Electronic Messaging - (52k) over	HRA	
Administration Costs	(82k) over	Printing and Stationery - (33k) over	HRA	This overspend relates to the cost of development of document scanning for a more efficient system of record holding within Housing Services.

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Administration Costs (cont)		Other Admin Costs - (34k) over	HRA	This relates to costs in respect of the revised Allocation Policy for Council houses. The overspend will be managed within the overall budget.
Financing Charges	(417k) over	CFCR - (401k) 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	655k over recovered	Fees and Charges - General - 161k 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)
		House Rents - 401k 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 - 123k over recovered	HRA	This overrecovery 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 3 VARIANCE AMOUNT	Over/ Under	PERIOD 4 VARIANCE AMOUNT	Over/ Under	PERIOD 5 VARIANCE AMOUNT	Over/ Under	PERIOD 6 ESTIMATE TO DATE	PERIOD 6 ACTUAL TO DATE	PERIOD 6 VARIANCE AMOUNT	Over/ Under
EMPLOYEE COSTS											
APT & C BASIC	8,591	(25)	over	(16)	over	(14)	over	3,685	3,694	(9)	over
APT & C OVERTIME	501	42	under	39	under	23	under	215	216	(1)	over
APT & C SUPERANNUATION	1,289	(9)	over	(10)	over	(12)	over	553	566	(13)	over
APT & C NIC	623	(2)	over	(8)	over	(10)	over	267	280	(13)	over
TRAVEL AND SUBSISTENCE	177	4	under	3	under	4	under	76	72	4	under
OTHER EMPLOYEE COSTS	112	1	under	0		0		48	31	17	under
PENSION INCREASES	135	(4)	over	(9)	over	(13)	over	58	77	(19)	over
EMPLOYEE COSTS	11,428	7	under	(1)	over	(22)	over	4,902	4,936	(34)	over
PROPERTY COSTS											
RATES	139	0		0		0		0	0	0	
SCOTTISH WATER - UNMETERED CHARGES	18	0		(1)	over	(4)	over	5	4	1	under
SCOTTISH WATER - METERED CHARGES	15	(1)	over	(3)	over	(6)	over	6	7	(1)	over
RENT	574	(6)	over	21	under	22	under	142	120	22	under
SERVICE CHARGE	70	0		0		0		0	4	(4)	over
OTHER ACCOMMODATION COSTS	95	0		0		0		95	75	20	under
PROPERTY INSURANCE	926	0		0		(3)	over	0	3	(3)	over
SECURITY COSTS	64	5	under	8	under	10	under	25	13	12	under
GROUND MAINTENANCE	3,718	2	under	0		0		1,617	1,632	(15)	over
REPAIRS & MAINTENANCE - INTERNAL CONTRACTOR	26,775	0		(52)	over	78	under	10,183	10,383	(200)	over
REPAIRS & MAINTENANCE - EXTERNAL CONTRACTOR	436	0		(21)	over	(78)	over	168	183	(15)	over
HOUSING - RENT FREE ACCOMMODATION	65	(5)	over	(8)	over	(3)	over	25	32	(7)	over
HOUSING - RENT W/O UNLET PERIODS	1,422	(60)	over	(76)	over	(100)	over	594	624	(30)	over
HOUSING - RENT W/O BAD PERIODS	887	0		0		0		93	93	0	
SHARED PROPERTY SUSPENSE	0	0		0		(2)	over	0	3	(3)	over
ELECTRICITY - CONTRACT	596	6	under	24	under	20	under	93	119	(26)	over
ELECTRICITY - NON CONTRACT	0	(1)	over	(1)	over	(2)	over	0	2	(2)	over
GAS	315	32	under	14	under	0		49	77	(28)	over
HEATING OIL	24	0		2	under	3	under	4	9	(5)	over
FIXTURE & FITTINGS	58	7	under	1	under	(16)	over	22	26	(4)	over
JANITOR SERVICE	115	(6)	over	3	under	(11)	over	54	66	(12)	over
CLEANING CONTRACT	319	0		(17)	over	(15)	over	147	164	(17)	over
CLEANING MATERIALS	107	8	under	14	under	14	under	41	25	16	under
WINDOW CLEANING	16	1	under	1	under	2	under	6	9	(3)	over
PEST CONTROL	168	11	under	9	under	23	under	96	71	25	under
REFUSE UPLIFT	0	(1)	over	(1)	over	(5)	over	0	7	(7)	over
REMOVAL & STORAGE COSTS	14	(3)	over	(4)	over	(5)	over	5	10	(5)	over
OTHER PROPERTY COSTS	555	(4)	over	43	under	100	under	212	15	197	under
SHARED OFFICE ACCOMMODATION COSTS	447	0		0		0		0	0	0	
PROPERTY COSTS	37,938	(15)	over	(44)	over	22	under	13,682	13,776	(94)	over

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SUPPLIES AND SERVICES											
COMPUTER EQUIPMENT PURCHASE	696	0		0		90	under	358	275	83	under
COMPUTER EQUIPMENT RENTAL	0	(1)	over	(1)	over	(38)	over	0	38	(38)	over
COMPUTER EQUIPMENT MAINTENANCE	0	0		(1)	over	(1)	over	0	1	(1)	over
I.T. EQUIPMENT MAINT-CONTRACT	69	1	under	1	under	(1)	over	34	35	(1)	over
I.T.-ELECTRONIC MESSAGING	0	0		0		(52)	over	0	52	(52)	over
EQUIPMENT AND OTHER TOOLS	13	2	under	2	under	2	under	5	3	2	under
AIDS FOR CLIENTS	0	0		(5)	over	0		0	5	(5)	over
FURNITURE - OFFICE	9	1	under	1	under	(5)	over	4	2	2	under
FURNITURE - GENERAL	0	0		0		1	under	0	1	(1)	over
MATERIALS	0	0		0		(2)	over	0	8	(8)	over
MATERIALS (INSURABLE LOSSES)	0	0		0		(7)	over	0	0	0	
FOODSTUFFS - GENERAL	16	(1)	over	0		0		6	6	0	
PROTECTIVE CLOTHING & UNIFORMS	36	3	under	2	under	(2)	over	27	28	(1)	over
LAUNDRY COSTS	16	(4)	over	(3)	over	(1)	over	6	12	(6)	over
OTHER SUPPLIES AND SERVICES	36	2	under	2	under	8	under	14	10	4	under
HEALTH AND SAFETY	11	1	under	2	under	2	under	4	1	3	under
CATERING - OUTWITH CONTRACT	4	1	under	1	under	0		2	1	1	under
SUPPLIES AND SERVICES	906	5	under	1	under	(6)	over	460	478	(18)	over
TRANSPORT AND PLANT											
FLEET SERVICE CHARGES - CONTRACT HIRE	20	3	under	5	under	6	under	2	0	2	under
FLEET SERVICE CHARGES - FUEL	0	0		0		0		0	1	(1)	over
TRANSPORT AND PLANT	20	3	under	5	under	6	under	2	1	1	under
ADMINISTRATION											
PRINTING AND STATIONERY	113	(18)	over	(21)	over	(25)	over	63	96	(33)	over
TELEPHONES	126	2	under	(4)	over	0		48	50	(2)	over
MOBILE PHONES	26	0		(1)	over	(1)	over	10	12	(2)	over
ADVERTISING - RECRUITMENT	0	0		(1)	over	(1)	over	0	1	(1)	over
ADVERTISING - OF COUNCIL SERVICE AVAILABILITY	31	0		0		0		0	0	0	
ADVERTISING - OTHER	9	0		1	under	2	under	4	2	2	under
POSTAGES/COURIERS	118	0		0		(2)	over	45	44	1	under
MEMBERSHIP FEES/SUBSCRIPTIONS	9	1	under	2	under	(3)	over	4	8	(4)	over
MEDICAL COSTS	24	0		(1)	over	0		9	9	0	
PETTY OUTLAYS	4	0		(1)	over	(1)	over	2	3	(1)	over
SURVEY COSTS	0	0		(2)	over	(3)	over	0	2	(2)	over
GIRO BANK AGENCY FEES	65	9	under	14	under	18	under	25	25	0	
PAYPOINT AGENCY FEES	0	(8)	over	(12)	over	(17)	over	0	0	0	
INTERNET AGENCY FEES	0	(1)	over	(1)	over	(2)	over	0	0	0	
OTHER ADMIN COSTS	25	(16)	over	(32)	over	(36)	over	10	44	(34)	over
CONFERENCES - MEMBERS	0	0		(1)	over	(1)	over	0	1	(1)	over
CONFERENCES - OFFICIALS	18	1	under	2	under	4	under	7	3	4	under
TRAINING	102	(3)	over	0		0		39	48	(9)	over
CENTRAL ADMINISTRATION	2,769	0		0		0		0	0	0	
ADMINISTRATION	3,439	(33)	over	(58)	over	(68)	over	266	348	(82)	over

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PAYMENT TO OTHER BODIES											
OTHER COMMITTEES OF THE AUTHORITY	8,317	0		5	under	0		0	0	0	
GRANTS TO VOLUNTARY ORGANISATIONS	3	0		1	under	(2)	over	3	3	0	
PAYMENTS TO VOLUNTARY ORGANISATIONS	15	2	under	3	under	6	under	4	0	4	under
PAYMENTS TO OTHER BODIES	243	(1)	over	11	under	0		187	169	18	under
PAYMENT TO OTHER BODIES	8,578	1	under	20	under	4	under	194	172	22	under
PAYMENT TO CONTRACTORS											
PAYMENT TO PRIVATE CONTRACTOR	0	0		0		0		0	15	(15)	over
PAYMENT TO EXTERNAL CONSULTANTS	0	0		0		0		0	6	(6)	over
PAYMENT TO CONTRACTORS	0	0		0		0		0	21	(21)	over
FINANCING CHARGES											
INTEREST-DEBT CHARGES	8,929	0		0		0		0	0	0	
LEASING CHARGES - OPERATIONAL	0	(1)	over	(1)	over	(2)	over	0	3	(3)	over
CAR LEASING PAYMENTS	62	(7)	over	1	under	(1)	over	31	34	(3)	over
I.T. EQUIPMENT LEASING-CONTRACT	165	11	under	27	under	(10)	over	83	93	(10)	over
CFCR	11,075	(200)	over	(207)	over	(251)	over	10,586	10,987	(401)	over
INTEREST ON REVENUE BALANCES	(853)	0		0		0		0	0	0	
FINANCING CHARGES	19,378	(197)	over	(180)	over	(264)	over	10,700	11,117	(417)	over
TOTAL EXPENDITURE	81,687	(229)	over	(257)	over	(328)	over	30,206	30,849	(643)	over
INCOME											
SPECIFIC GRANT	(821)	(19)	under rec	(37)	under rec	(38)	under rec	(339)	(330)	(9)	under rec
SALES - DEPARTMENTS OF THE AUTHORITY	(763)	0		0		0		0	0	0	
FEES AND CHARGES - GENERAL	(3,629)	67	over rec	61	over rec	81	over rec	(701)	(862)	161	over rec
RENTAL INCOME	(696)	0		0		0		(174)	(137)	(37)	under rec
HOUSE RENTS	(69,235)	200	over rec	207	over rec	251	over rec	(31,733)	(32,134)	401	over rec
LOCK UP RENTS	(1,900)	16	over rec	21	over rec	30	over rec	(912)	(932)	20	over rec
COMMISSION	(235)	(3)	under rec	0		0		(16)	(17)	1	over rec
INSURANCE RECOVERIES	(250)	(34)	under rec	0		0		(77)	(200)	123	over rec
OTHER INCOME	(4,158)	6	over rec	9	over rec	0		(1,908)	(1,903)	(5)	under rec
INCOME	(81,687)	233	over rec	261	over rec	324	over rec	(35,860)	(36,515)	655	over rec
NET EXPENDITURE	0	4	under	4	under	(4)	over	(5,654)	(5,666)	12	under