

Housing and Technical Resources - HRA Variance Analysis 2009/10 (Period 14)

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Employee Costs	(476k) over	Overtime - (56k) over	HRA	This overspend relates mainly to overtime for one-off projects, for example the introduction of the Document Management System which links to the Common Allocation System.
		Other Employee Costs - (270k) over	HRA	This relates to the costs of early retirals and has been managed within the overall budget.
		Pension Increases - (93k) over	HRA	This relates to the costs of early retirals and has been managed within the overall budget.
		Additional Pension Costs - (52k) over	HRA	This relates to the costs of early retirals and has been managed within the overall budget.
Property Costs	169k under	Rent - 160k under	HRA	This reflects a change in occupancy at Cambuslang Gate. There is a corresponding overspend in General Services.
		Repairs and Maintenance - Internal and External Contractors - 901k under	HRA	This reflects demand for repairs for council houses and expenditure on rechargeable repairs and insurance work.

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Property Costs (cont)		Housing - Rent Free Accommodation - (61k) over	HRA	This reflects the level of discretionary rent free accommodation which has been granted this year.
		Housing Rent Written Off - Unlet Periods - (228k) over	HRA	The overspend reflects the level of void properties within the garage stock.
		Housing Rent Written Off - Bad Periods - (675k) over	HRA	This overspend reflects the outcome of a recent bad debt review.
		Electricity - Contract - 86k under	HRA	This electricity costs for HRA properties was lower than anticipated and is being used to partially offset the overspend on gas.
		Gas - (274k) over	HRA	This overspend is partially offset by an underspend on electricity.
		Other Property Costs - 221k under	HRA	This underspend has been used to manage overspends elsewhere in the budget.
		Shared Office Accommodation Costs - 95k under	HRA	The recharge of Office Accommodation was lower than anticipated.

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Supplies and Services	58k under	Computer Equipment Purchase - 119k under	HRA	<p>This cost of IT development, was less than originally anticipated.</p> <p>The balance is made up of a number of small variances across the Service.</p>
Administration Costs	(253k) over	<p>Printing and Stationery - 78k under</p> <p>DO Printing - (112k) over</p> <p>Postages/Couriers - (58k) over</p> <p>Girobank Agency Fees - 56k under</p> <p>Central Administration - (98k) over</p>	<p>HRA</p> <p>HRA</p> <p>HRA</p> <p>HRA</p>	<p>This underspend partially offsets the overspend on bulk Printing.</p> <p>This overspend is partially offset by the underspend on Printing and Stationery above.</p> <p>This reflects the postage costs incurred in the issue of the information to all tenants on the new allocations policy and the new sheltered housing policy.</p> <p>This reflects the level of fees for 2009/10. Budgets will be re-aligned in 2010/11.</p> <p>This recharge of central administration was higher than anticipated and is offset by an underspend in Office Accomodation.</p>

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Payments to Other Bodies	1,221k under	Other Committees of the Authority - 1,169k under	HRA	This reflects a reduction in charges from internal services as a result of vacancies and underspends within these services.
		Payments to Other Bodies - 69k under	HRA	The level of grant to external bodies has been lower than anticipated.
Financing Charges	(4,308k) over	Principal - Debt Charges - (453k) over	HRA	The final principal repayment loan charges were higher than anticipated, offset by an underspend on interest charges.
		Interest - Debt Charges - 671k under	HRA	This underspend offsets the overspends on principal repayments and expenses in respect of loan charges.
		Expenses - Debt Charges - (89k) over	HRA	Loan charges expenses were higher than anticipated, offset by an underspend on interest payments.
		NDC - Depreciation and Impairment - (2,753k) over	HRA	This overspend relates to year-end accounting entries and is offset by an over recovery of income (see below).

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Financing Charges (cont)		CFCR - (848k) over	HRA	As a result of lower house sales, this service experienced higher rental income, than budgeted.
		Interest on Revenues Balances - (783k) over	HRA	The interest received on revenue balances is lower than anticipated due to lower revenue balances being held than in previous years.
Income	3,586k over recovered	Specific Grant - (545k) under recovered	HRA	This reflects a reduction in the hostel grant, as a result of part year implementation of projects, rather than full year.
		Sales - Departments of the Authority - 91k over recovered	HRA	This reflects additional income secured as a result of the actual cost of support provided to the homeless service.
		Fees and Charges - General - 348k over recovered	HRA	This relates to the income from rechargeable repairs, heating and court expenses.
		House Rents - 987k over recovered	HRA	This over recovery of house rents is a result of a reduction in council house sales. This is being used to partially offset an overspend in unlet periods with the balance being transferred to the balance sheet for utilisation in future years.

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Income (cont)		Lock Up Rents - 77k over recovered	HRA	This reflects current rental levels and budgets will be re-aligned in 2010/11.
		Insurance Recoveries - 90k over recovered	HRA	Claims settled during the year were higher than anticipated.
		Non-Distributed Costs - 2,753k over recovered	HRA	This over recovery relates to year-end accounting entries and is offset by an overspend in Financing Charges (see above).
		Other Income - 35k over recovered	HRA	This over recovery reflects agreed contracts for the provision of Supporting People services.
		Trading Surplus Reallocation - 461k over recovered	HRA	This over recovery relates to the redistribution of the trading services surplus which is not budgeted for within departments.
		Year End Transfer to Balance Sheet - (742k) under recovered	HRA	This under recovery represents the transfer of the underspend on the HRA account to the balance sheet to be carried forward for use in future years.

South Lanarkshire Council

Housing & Technical Resources - HRA

Expenditure / Income Variance Trends 2009/10

	REVISED ANNUAL BUDGET SLC 09/10	PERIOD 14 ESTIMATE TO DATE	PERIOD 14 ACTUAL TO DATE	PERIOD 14 VARIANCE AMOUNT	Over/ Under
EMPLOYEE COSTS					
APT & C BASIC	8,591	8,591	8,567	24	under
APT & C OVERTIME	501	501	557	(56)	over
APT & C SUPERANNUATION	1,289	1,289	1,307	(18)	over
APT & C NIC	623	623	646	(23)	over
TRAVEL AND SUBSISTENCE	177	177	165	12	under
OTHER EMPLOYEE COSTS	112	112	382	(270)	over
PENSION INCREASES	135	135	228	(93)	over
ADDITIONAL PENSION COSTS	0	0	52	(52)	over
EMPLOYEE COSTS	11,428	11,428	11,904	(476)	over
PROPERTY COSTS					
RATES	139	139	132	7	under
SCOTTISH WATER - UNMETERED CHARGES	18	18	4	14	under
SCOTTISH WATER - METERED CHARGES	15	15	21	(6)	over
RENT	574	574	414	160	under
SERVICE CHARGE	70	70	113	(43)	over
FEU DUTIES	0	0	(1)	1	under
OTHER ACCOMMODATION COSTS	95	95	92	3	under
BED AND BREAKFAST	0	0	1	(1)	over
PROPERTY INSURANCE	926	926	928	(2)	over
SECURITY COSTS	64	64	41	23	under
GROUND MAINTENANCE	3,718	3,718	3,763	(45)	over
REPAIRS & MAINTENANCE - INTERNAL CONTRACTOR	26,775	26,775	25,058	1,717	under
REPAIRS & MAINTENANCE - EXTERNAL CONTRACTOR	357	357	1,173	(816)	over
HOUSING - RENT FREE ACCOMMODATION	65	65	126	(61)	over
HOUSING - RENT W/O UNLET PERIODS	1,422	1,422	1,650	(228)	over
HOUSING - RENT W/O BAD PERIODS	887	887	1,562	(675)	over
SHARED PROPERTY SUSPENSE	0	0	26	(26)	over
ELECTRICITY - CONTRACT	596	596	510	86	under
ELECTRICITY - NON CONTRACT	0	0	4	(4)	over
GAS	315	315	589	(274)	over
HEATING OIL	24	24	12	12	under
SOLID FUEL	0	0	1	(1)	over
FIXTURE & FITTINGS	58	58	39	19	under
JANITOR SERVICE	115	115	141	(26)	over
CLEANING CONTRACT	319	319	358	(39)	over
CLEANING MATERIALS	107	107	60	47	under
WINDOW CLEANING	16	16	21	(5)	over
PEST CONTROL	168	168	129	39	under
REFUSE UPLIFT	0	0	16	(16)	over
REMOVAL & STORAGE COSTS	14	14	20	(6)	over
OTHER PROPERTY COSTS	243	243	22	221	under
OFFICE ACCOM-FACILITIES MANAGEMENT	0	0	1	(1)	over
SHARED OFFICE ACCOMMODATION COSTS	447	447	352	95	under
PROPERTY COSTS	37,547	37,547	37,378	169	under
SUPPLIES AND SERVICES					
COMPUTER EQUIPMENT PURCHASE	496	496	377	119	under
COMPUTER EQUIPMENT RENTAL	0	0	39	(39)	over
COMPUTER EQUIPMENT MAINTENANCE	0	0	1	(1)	over
I.T. EQUIPMENT MAINT-CONTRACT	69	69	80	(11)	over
I.T.-ELECTRONIC MESSAGING	200	200	208	(8)	over
EQUIPMENT AND OTHER TOOLS	13	13	14	(1)	over
AIDS FOR CLIENTS	78	78	61	17	under
FURNITURE - OFFICE	9	9	5	4	under
FURNITURE - GENERAL	0	0	1	(1)	over
FURNISHINGS	0	0	4	(4)	over
MATERIALS	1	1	6	(5)	over
FOODSTUFFS - GENERAL	16	16	20	(4)	over
PROTECTIVE CLOTHING & UNIFORMS	36	36	64	(28)	over
LAUNDRY COSTS	16	16	13	3	under
OTHER SUPPLIES AND SERVICES	36	36	27	9	under
HEALTH AND SAFETY	11	11	3	8	under
CATERING - OUTWITH CONTRACT	4	4	3	1	under
DELIVERY CHARGE	0	0	1	(1)	over
SUPPLIES AND SERVICES	985	985	927	58	under

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Expenditure / Income Variance Trends 2009/10

	REVISED ANNUAL BUDGET SLC 09/10	PERIOD 14 ESTIMATE TO DATE	PERIOD 14 ACTUAL TO DATE	PERIOD 14 VARIANCE AMOUNT	Over/ Under
TRANSPORT AND PLANT					
OTHER TRANSPORT COSTS	0	0	7	(7)	over
FLEET SERVICE CHARGES - VEHICLE MAINTENANCE	0	0	1	(1)	over
FLEET SERVICE CHARGES - CONTRACT HIRE	20	20	5	15	under
FLEET SERVICE CHARGES - FUEL	0	0	2	(2)	over
STORAGE	0	0	4	(4)	over
TRANSPORT AND PLANT	20	20	19	1	under
ADMINISTRATION					
PRINTING AND STATIONERY	230	230	152	78	under
DO PRINTING	0	0	112	(112)	over
TELEPHONES	126	126	132	(6)	over
MOBILE PHONES	26	26	58	(32)	over
ADVERTISING - RECRUITMENT	0	0	1	(1)	over
ADVERTISING - OF COUNCIL SERVICE AVAILABILITY	31	31	69	(38)	over
ADVERTISING - OTHER	9	9	8	1	under
POSTAGES/COURIERS	118	118	176	(58)	over
MEMBERSHIP FEES/SUBSCRIPTIONS	9	9	13	(4)	over
MEDICAL COSTS	24	24	25	(1)	over
LEGAL EXPENSES	0	0	1	(1)	over
PETTY OUTLAYS	4	4	10	(6)	over
SURVEY COSTS	0	0	5	(5)	over
HOSPITALITY	0	0	1	(1)	over
GIRO BANK AGENCY FEES	65	65	9	56	under
PAYPOINT AGENCY FEES	0	0	47	(47)	over
INTERNET AGENCY FEES	0	0	6	(6)	over
OTHER ADMIN COSTS	137	137	106	31	under
CONFERENCES - MEMBERS	0	0	2	(2)	over
CONFERENCES - OFFICIALS	18	18	3	15	under
TRAINING	102	102	118	(16)	over
CENTRAL ADMINISTRATION	2,769	2,769	2,867	(98)	over
ADMINISTRATION	3,668	3,668	3,921	(253)	over
PAYMENT TO OTHER BODIES					
OTHER COMMITTEES OF THE AUTHORITY	8,837	8,837	7,668	1,169	under
OTHER LOCAL AUTHORITIES	0	0	20	(20)	over
GRANTS TO VOLUNTARY ORGANISATIONS	3	3	3	0	
PAYMENTS TO VOLUNTARY ORGANISATIONS	15	15	12	3	under
PAYMENTS TO OTHER BODIES	243	243	174	69	under
PAYMENT TO OTHER BODIES	9,098	9,098	7,877	1,221	under
PAYMENT TO CONTRACTORS					
PAYMENT TO PRIVATE CONTRACTOR	50	50	42	8	under
PAYMENT TO EXTERNAL CONSULTANTS	10	10	15	(5)	over
PAYMENT TO CONTRACTORS	60	60	57	3	under
TRANSFER PAYMENTS					
RENT ALLOWANCE	0	0	1	(1)	over
TRANSFER PAYMENTS	0	0	1	(1)	over
FINANCING CHARGES					
PRINCIPAL-DEBT CHARGES	0	0	453	(453)	over
INTEREST-DEBT CHARGES	8,929	8,929	8,258	671	under
EXPENSES - DEBT CHARGES	0	0	89	(89)	over
NDC - DEPRECIATION AND IMPAIRMENT	0	0	2,753	(2,753)	over
GOVERNMENT GRANT DEFERRED - WRITTEN OFF	0	0	32	(32)	over
LEASING CHARGES - OPERATIONAL	0	0	3	(3)	over
CAR LEASING PAYMENTS	62	62	48	14	under
I.T. EQUIPMENT LEASING-CONTRACT	165	165	197	(32)	over
CFCR	11,075	11,075	11,923	(848)	over
INTEREST ON REVENUE BALANCES	(853)	(853)	(70)	(783)	over
EXPECTED RETURN ON EMPLOYER ASSETS	0	0	0	0	
INTEREST ON PENSION SCHEME LIABILITIES	0	0	0	0	
TRANSFER TO PENSION RESERVE (FRS17)	0	0	0	0	
FINANCING CHARGES	19,378	19,378	23,686	(4,308)	over
TOTAL EXPENDITURE	82,184	82,184	85,770	(3,586)	over

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INCOME					
SPECIFIC GRANT	(1,347)	(1,346)	(801)	(545)	under rec
SALES - DEPARTMENTS OF THE AUTHORITY	(763)	(763)	(854)	91	over rec
FEES AND CHARGES - GENERAL	(3,629)	(3,630)	(3,978)	348	over rec
RENTAL INCOME	(696)	(696)	(729)	33	over rec
HOUSE RENTS	(69,235)	(69,235)	(70,222)	987	over rec
LOCK UP RENTS	(1,900)	(1,900)	(1,977)	77	over rec
COMMISSION	(235)	(235)	(239)	4	over rec
INSURANCE RECOVERIES	(250)	(250)	(340)	90	over rec
OTHER INCOME	(4,129)	(4,129)	(4,164)	35	over rec
NON DISTRIBUTED COSTS	0	0	(2,753)	2,753	over rec
GOVERNMENT GRANT DEFERRED	0	0	(32)	32	over rec
TMC BALANCE TO BAL SHEET	0	0	38	(38)	under rec
TRADING SERVICE SURPLUS REALLOCATION	0	0	(461)	461	over rec
YEAR END T/FER TO BALANCE SHEET	0	0	742	(742)	under rec
INCOME	(82,184)	(82,184)	(85,770)	3,586	over rec
NET EXPENDITURE	0	0	0	0	