

### Housing and Technical Resources - HRA Variance Analysis 2009/10 (Period 13)

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Employee Costs	(88k) over	APT&C Overtime - (48k) 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.
Property Costs	(170k) over	Ground Maintenance - 192k under	HRA	This reflects the actual cost of the Ground Maintenance contracts for tenants and reflects full charges for the 2009/10 season.
		Repairs and Maintenance - Internal and External Contractors - 90k under	HRA	This reflects demand for repairs for council houses and expenditure on rechargeable repairs and insurance work which is recoverable.
		Housing - Rent Free Accommodation - (54k) over	HRA	This reflects the level of discretionary rent free accommodation which has been granted this year.
		Housing Rent Written Off - Unlet Periods - (215k) over	HRA	The overspend reflects the current level of void properties within the garage stock.
		Housing Rent Written Off - Bad Periods - (391k) over	HRA	This overspend reflects the outcome of a recent bad debt review.

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Property Costs (cont)		Electricity - Contract - 54k under	HRA	This reflects the anticipated outturn for energy costs for HRA properties, and is being used to offset the overspend on gas.
		Gas - (157k) over	HRA	This overspend reflects the anticipated outturn for gas costs for HRA properties.
		Other Property Costs - 183k 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	37k under	Computer Equipment Purchase - 64k under	HRA	This reflects the current costs for IT development, which is less than anticipated at the start of the year.
Administration Costs	(80k) over	Printing and Stationery - 66k under	HRA	This underspend is offset by the overspend on DO Printing.
		DO Printing - (55k) over	HRA	This overspend is offset by the underspend on Printing and Stationery above.

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Administration Costs (cont)		Advertising of Council Service Availability - (55k) over	HRA	This reflects costs associated with the new allocation policy, and an update of leaflets across the service.
		Postages/Couriers - (51k) over	HRA	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.
		Girobank Agency Fees - 52k under	HRA	This reflects the current level of fees for 2009/10. Budgets will be re-aligned in 2010/11.
Payments to Other Bodies	43k under	Payments to Other Bodies - 53k under	HRA	The level of grant to external bodies has been lower than anticipated.
Financing Charges	(750k) over	Interest on Revenues Balances - (730k) over	HRA	The interest received on revenue balances is lower than anticipated due to lower revenue balances being held than in previous years.
Income	1,001k over recovered	Fees and Charges - General - 303k over recovered	HRA	This relates to the income from rechargeable repairs, heating and court expenses.
		Rental Income - (74k) under recovered	HRA	This reflects current rental income to date for properties within the HRA portfolio.

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Income (cont)		House Rents - 935k 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.
		Lock Up Rents - 74k over recovered	HRA	This reflects current rental levels and budgets will be re-aligned in 2010/11.
		Other Income - 57k over recovered	HRA	This over recovery reflects agreed contracts for the provision of Supporting People services.
		Year End Transfer to Balance Sheet - (340k) 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 10 VARIANCE AMOUNT	Over/ Under	PERIOD 11 VARIANCE AMOUNT	Over/ Under	PERIOD 12 VARIANCE AMOUNT	Over/ Under	PERIOD 13 ESTIMATE TO DATE	PERIOD 13 ACTUAL TO DATE	PERIOD 13 VARIANCE AMOUNT	Over/ Under
EMPLOYEE COSTS											
APT & C BASIC	8,591	(1)	over	(10)	over	1	under	8,291	8,281	10	under
APT & C OVERTIME	501	(50)	over	(38)	over	(44)	over	484	532	(48)	over
APT & C SUPERANNUATION	1,289	(22)	over	(23)	over	(22)	over	1,244	1,267	(23)	over
APT & C NIC	623	(20)	over	(21)	over	(22)	over	602	624	(22)	over
TRAVEL AND SUBSISTENCE	177	6	under	9	under	8	under	171	163	8	under
OTHER EMPLOYEE COSTS	112	18	under	23	under	1	under	108	80	28	under
PENSION INCREASES	135	(38)	over	(32)	over	(37)	over	131	172	(41)	over
<b>EMPLOYEE COSTS</b>	<b>11,428</b>	<b>(107)</b>	<b>over</b>	<b>(92)</b>	<b>over</b>	<b>(115)</b>	<b>over</b>	<b>11,031</b>	<b>11,119</b>	<b>(88)</b>	<b>over</b>
PROPERTY COSTS											
RATES	139	7	under	7	under	7	under	139	132	7	under
SCOTTISH WATER - UNMETERED CHARGES	18	14	under	14	under	14	under	18	4	14	under
SCOTTISH WATER - METERED CHARGES	15	(1)	over	(2)	over	(2)	over	15	20	(5)	over
RENT	574	101	under	107	under	0		486	487	(1)	over
SERVICE CHARGE	70	(4)	over	(4)	over	(4)	over	70	4	66	under
FEU DUTIES	0	1	under	1	under	1	under	0	(1)	1	under
OTHER ACCOMMODATION COSTS	95	11	under	8	under	6	under	95	89	6	under
BED AND BREAKFAST	0	(8)	over	(1)	over	(1)	over	0	1	(1)	over
PROPERTY INSURANCE	926	0		(1)	over	(2)	over	926	928	(2)	over
SECURITY COSTS	64	23	under	28	under	32	under	59	23	36	under
GROUND MAINTENANCE	3,718	(39)	over	(46)	over	121	under	3,569	3,377	192	under
REPAIRS & MAINTENANCE - INTERNAL CONTRACTOR	26,775	(200)	over	(4)	over	337	under	23,644	22,935	709	under
REPAIRS & MAINTENANCE - EXTERNAL CONTRACTOR	357	0		0		(450)	over	330	949	(619)	over
HOUSING - RENT FREE ACCOMMODATION	65	(33)	over	(35)	over	(42)	over	60	114	(54)	over
HOUSING - RENT W/O UNLET PERIODS	1,422	(170)	over	(256)	over	(301)	over	1,338	1,553	(215)	over
HOUSING - RENT W/O BAD PERIODS	887	(100)	over	(165)	over	(120)	over	887	1,278	(391)	over
SHARED PROPERTY SUSPENSE	0	(23)	over	(24)	over	(11)	over	0	24	(24)	over
ELECTRICITY - CONTRACT	596	51	under	(52)	over	(29)	over	551	497	54	under
ELECTRICITY - NON CONTRACT	0	(3)	over	(3)	over	0		0	4	(4)	over
GAS	315	(81)	over	(114)	over	(133)	over	291	448	(157)	over
HEATING OIL	24	5	under	7	under	(5)	over	22	12	10	under
SOLID FUEL	0	(1)	over	(1)	over	(1)	over	0	1	(1)	over
FIXTURE & FITTINGS	58	(22)	over	(22)	over	16	under	54	30	24	under
JANITOR SERVICE	115	(29)	over	(31)	over	(24)	over	115	141	(26)	over
CLEANING CONTRACT	319	(55)	over	(37)	over	(34)	over	319	356	(37)	over
CLEANING MATERIALS	107	30	under	33	under	40	under	99	56	43	under
WINDOW CLEANING	16	(7)	over	(6)	over	(5)	over	15	20	(5)	over
PEST CONTROL	168	41	under	22	under	43	under	164	121	43	under
REFUSE UPLIFT	0	(9)	over	(14)	over	(14)	over	0	15	(15)	over
REMOVAL & STORAGE COSTS	14	(8)	over	(7)	over	(3)	over	13	14	(1)	over
OTHER PROPERTY COSTS	243	126	under	143	under	133	under	210	27	183	under
SHARED OFFICE ACCOMMODATION COSTS	447	0		0		0		0	0	0	
<b>PROPERTY COSTS</b>	<b>37,547</b>	<b>(383)</b>	<b>over</b>	<b>(455)</b>	<b>over</b>	<b>(431)</b>	<b>over</b>	<b>33,489</b>	<b>33,659</b>	<b>(170)</b>	<b>over</b>

South Lanarkshire Council

Housing & Technical Resources - HRA

Expenditure / Income Variance Trends 2009/10

	REVISED ANNUAL BUDGET SLC 09/10	PERIOD 10 VARIANCE AMOUNT	Over/ Under	PERIOD 11 VARIANCE AMOUNT	Over/ Under	PERIOD 12 VARIANCE AMOUNT	Over/ Under	PERIOD 13 ESTIMATE TO DATE	PERIOD 13 ACTUAL TO DATE	PERIOD 13 VARIANCE AMOUNT	Over/ Under
SUPPLIES AND SERVICES											
COMPUTER EQUIPMENT PURCHASE	496	(22)	over	(4)	over	54	under	458	394	64	under
COMPUTER EQUIPMENT MAINTENANCE	0	(1)	over	(1)	over	0		0	0	0	
I.T. EQUIPMENT MAINT-CONTRACT	69	6	under	(11)	over	(11)	over	69	80	(11)	over
I.T.-ELECTRONIC MESSAGING	200	35	under	(4)	over	(8)	over	200	208	(8)	over
EQUIPMENT AND OTHER TOOLS	13	3	under	3	under	(1)	over	12	13	(1)	over
AIDS FOR CLIENTS	78	(59)	over	0		5	under	72	60	12	under
FURNITURE - OFFICE	9	1	under	1	under	4	under	9	5	4	under
FURNITURE - GENERAL	0	(1)	over	(1)	over	(1)	over	0	1	(1)	over
FURNISHINGS	0	(6)	over	(7)	over	(4)		0	4	(4)	over
MATERIALS	1	(5)	over	(5)	over	(5)	over	1	6	(5)	over
FOODSTUFFS - GENERAL	16	(2)	over	(2)	over	(3)	over	15	19	(4)	over
PROTECTIVE CLOTHING & UNIFORMS	36	(25)	over	(24)	over	(30)	over	34	62	(28)	over
LAUNDRY COSTS	16	(2)	over	(1)	over	1	under	15	13	2	under
OTHER SUPPLIES AND SERVICES	36	9	under	8	under	8	under	33	23	10	under
HEALTH AND SAFETY	11	4	under	4	under	5	under	10	4	6	under
CATERING - OUTWITH CONTRACT	4	1	under	1	under	2	under	4	2	2	under
DELIVERY CHARGE	0	(1)	over	0		(1)	over	0	1	(1)	over
<b>SUPPLIES AND SERVICES</b>	<b>985</b>	<b>(65)</b>	<b>over</b>	<b>(43)</b>	<b>over</b>	<b>15</b>	<b>under</b>	<b>932</b>	<b>895</b>	<b>37</b>	<b>under</b>
TRANSPORT AND PLANT											
OTHER TRANSPORT COSTS	0	0		0		(5)	over	0	7	(7)	over
FLEET SERVICE CHARGES - PARTS	0	(1)	over	(1)	over	(1)	over	0	1	(1)	over
FLEET SERVICE CHARGES - TYRES	0	0		0		16	under	0	0	0	
FLEET SERVICE CHARGES - HIRED VEHICLES	0	0		0		(1)	over	0	0	0	
FLEET SERVICE CHARGES - CONTRACT HIRE	20	14	under	15	under	0		19	1	18	under
FLEET SERVICE CHARGES - FUEL	0	(1)	over	(1)	over	0		0	1	(1)	over
STORAGE	0	(11)	over	(11)	over	(7)	over	0	4	(4)	over
<b>TRANSPORT AND PLANT</b>	<b>20</b>	<b>1</b>	<b>under</b>	<b>2</b>	<b>under</b>	<b>2</b>	<b>under</b>	<b>19</b>	<b>14</b>	<b>5</b>	<b>under</b>

South Lanarkshire Council

Housing & Technical Resources - HRA

Expenditure / Income Variance Trends 2009/10

	REVISED ANNUAL BUDGET SLC 09/10	PERIOD 10 VARIANCE AMOUNT	Over/ Under	PERIOD 11 VARIANCE AMOUNT	Over/ Under	PERIOD 12 VARIANCE AMOUNT	Over/ Under	PERIOD 13 ESTIMATE TO DATE	PERIOD 13 ACTUAL TO DATE	PERIOD 13 VARIANCE AMOUNT	Over/ Under
ADMINISTRATION											
PRINTING AND STATIONERY	230	0		46	under	55	under	212	146	66	under
DO PRINTING	0	(8)	over	(35)	over	(36)	over	0	55	(55)	over
TELEPHONES	126	(4)	over	(4)	over	(5)	over	116	121	(5)	over
MOBILE PHONES	26	(7)	over	(12)	over	(19)	over	24	47	(23)	over
ADVERTISING - RECRUITMENT	0	(1)	over	(1)	over	(1)	over	0	1	(1)	over
ADVERTISING - OF COUNCIL SERVICE AVAILABILITY	31	0		(17)	over	0		29	84	(55)	over
ADVERTISING - OTHER	9	0		1	under	2	under	8	6	2	under
POSTAGES/COURIERS	118	(41)	over	(43)	over	(38)	over	109	160	(51)	over
MEMBERSHIP FEES/SUBSCRIPTIONS	9	(2)	over	(1)	over	0		9	8	1	under
MEDICAL COSTS	24	(1)	over	0		0		22	23	(1)	over
LEGAL EXPENSES	0	(1)	over	(1)	over	(1)	over	0	1	(1)	over
PETTY OUTLAYS	4	(3)	over	(4)	over	(4)	over	4	9	(5)	over
SURVEY COSTS	0	(4)	over	(4)	over	(4)	over	0	5	(5)	over
HOSPITALITY	0	0		0		(1)	over	0	1	(1)	over
GIRO BANK AGENCY FEES	65	39	under	43	under	48	under	60	8	52	under
PAYPOINT AGENCY FEES	0	(36)	over	(40)	over	(40)	over	0	43	(43)	over
INTERNET AGENCY FEES	0	(4)	over	(4)	over	(5)	over	0	5	(5)	over
OTHER ADMIN COSTS	137	9	under	16	under	(16)	over	127	101	26	under
CONFERENCES - MEMBERS	0	(2)	over	(2)	over	(2)	over	0	2	(2)	over
CONFERENCES - OFFICIALS	18	10	under	11	under	12	under	17	3	14	under
TRAINING	102	5	under	6	under	12	under	94	82	12	under
CENTRAL ADMINISTRATION	2,769	0		0		0		0	0	0	
<b>ADMINISTRATION</b>	<b>3,668</b>	<b>(51)</b>	<b>over</b>	<b>(45)</b>	<b>over</b>	<b>(43)</b>	<b>over</b>	<b>831</b>	<b>911</b>	<b>(80)</b>	<b>over</b>
PAYMENT TO OTHER BODIES											
OTHER COMMITTEES OF THE AUTHORITY	8,837	0		0		0		0	0	0	
OTHER LOCAL AUTHORITIES	0	(6)	over	(10)	over	0		0	17	(17)	over
GRANTS TO VOLUNTARY ORGANISATIONS	3	(1)	over	(1)	over	(1)	over	2	3	(1)	over
PAYMENTS TO VOLUNTARY ORGANISATIONS	15	4	under	6	under	(7)	over	14	6	8	under
PAYMENTS TO OTHER BODIES	243	(2)	over	17	under	35	under	224	171	53	under
<b>PAYMENT TO OTHER BODIES</b>	<b>9,098</b>	<b>(5)</b>	<b>over</b>	<b>12</b>	<b>under</b>	<b>27</b>	<b>under</b>	<b>240</b>	<b>197</b>	<b>43</b>	<b>under</b>

South Lanarkshire Council

Housing & Technical Resources - HRA

Expenditure / Income Variance Trends 2009/10

	REVISED ANNUAL BUDGET SLC 09/10	PERIOD 10 VARIANCE AMOUNT	Over/ Under	PERIOD 11 VARIANCE AMOUNT	Over/ Under	PERIOD 12 VARIANCE AMOUNT	Over/ Under	PERIOD 13 ESTIMATE TO DATE	PERIOD 13 ACTUAL TO DATE	PERIOD 13 VARIANCE AMOUNT	Over/ Under
PAYMENT TO CONTRACTORS											
PAYMENT TO PRIVATE CONTRACTOR	50	12	under	15	under	4	under	50	42	8	under
PAYMENT TO EXTERNAL CONSULTANTS	10	(4)	over	(7)	over	(6)	over	10	15	(5)	over
<b>PAYMENT TO CONTRACTORS</b>	<b>60</b>	<b>8</b>	<b>under</b>	<b>8</b>	<b>under</b>	<b>(2)</b>	<b>over</b>	<b>60</b>	<b>57</b>	<b>3</b>	<b>under</b>
TRANSFER PAYMENTS											
RENT ALLOWANCE	0	0		0		0		0	1	(1)	over
<b>TRANSFER PAYMENTS</b>	<b>0</b>	<b>0</b>		<b>0</b>		<b>0</b>		<b>0</b>	<b>1</b>	<b>(1)</b>	<b>over</b>
FINANCING CHARGES											
INTEREST-DEBT CHARGES	8,929	0		0		0		0	0	0	
LEASING CHARGES - OPERATIONAL	0	(3)	over	(3)	over	(3)	over	0	3	(3)	over
CAR LEASING PAYMENTS	62	22	under	22	under	15	under	62	47	15	under
I.T. EQUIPMENT LEASING-CONTRACT	165	(15)	over	(18)	over	(23)	over	165	197	(32)	over
CFCR	11,075	0		0		0		11,075	11,075	0	
INTEREST ON REVENUE BALANCES	(853)	0		0		0		(804)	(74)	(730)	over
<b>FINANCING CHARGES</b>	<b>19,378</b>	<b>4</b>	<b>under</b>	<b>1</b>	<b>under</b>	<b>(11)</b>	<b>over</b>	<b>10,498</b>	<b>11,248</b>	<b>(750)</b>	<b>over</b>
<b>TOTAL EXPENDITURE</b>	<b>82,184</b>	<b>(598)</b>	<b>over</b>	<b>(612)</b>	<b>over</b>	<b>(558)</b>	<b>over</b>	<b>57,100</b>	<b>58,101</b>	<b>(1,001)</b>	<b>over</b>
INCOME											
SPECIFIC GRANT	(1,347)	(16)	under rec	37	over rec	(28)	under rec	(820)	(856)	36	over rec
SALES - DEPARTMENTS OF THE AUTHORITY	(763)	0		0		0		0	0	0	
FEES AND CHARGES - GENERAL	(3,629)	179	over rec	156	over rec	160	over rec	(1,582)	(1,885)	303	over rec
RENTAL INCOME	(696)	(38)	under rec	(74)	under rec	(74)	under rec	(522)	(448)	(74)	under rec
HOUSE RENTS	(69,235)	623	over rec	746	over rec	781	over rec	(63,466)	(64,401)	935	over rec
LOCK UP RENTS	(1,900)	46	over rec	47	over rec	44	over rec	(1,823)	(1,897)	74	over rec
COMMISSION	(235)	20	over rec	(7)	under rec	(4)	under rec	(176)	(170)	(6)	under rec
INSURANCE RECOVERIES	(250)	113	over rec	112	over rec	51	over rec	(250)	(266)	16	over rec
OTHER INCOME	(4,129)	22	over rec	75	over rec	68	over rec	(4,129)	(4,186)	57	over rec
YEAR END T/FER TO BALANCE SHEET	0	(351)	under rec	(480)	under rec	(440)	under rec	0	340	(340)	under rec
<b>INCOME</b>	<b>(82,184)</b>	<b>598</b>	<b>over rec</b>	<b>612</b>	<b>over rec</b>	<b>558</b>	<b>over rec</b>	<b>(72,768)</b>	<b>(73,769)</b>	<b>1,001</b>	<b>over rec</b>
<b>NET EXPENDITURE</b>	<b>0</b>	<b>0</b>		<b>0</b>		<b>0</b>		<b>(15,668)</b>	<b>(15,668)</b>	<b>0</b>	