

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

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Employee Costs	778k under	APT&C Basic / Superannuation / NI - 832k under Pension Increases - (53k) over	Area Services - 233k under Property Services - 352k under Finance, Benefits and Revenues - 247k under Finance, Benefits and Revenues - (61k) over	This underspend reflects the current level of vacancies across the Services This reflects the costs of early retrials. Budgets will be realigned in 2010/11.
Property Costs	(557k) over	Rent - (192k) over Other Accommodation Costs - 232k under Bed and Breakfast - (166k) over	Area Services - (190k) over Area Services - 232k under Area Services - (166k) over	This reflects a change in the services occupying Cambuslang Gate. There is a corresponding underspend in the Housing Revenue Account. Homeless budgets were realigned to reflect the anticipated level of accommodation required. To date we have not secured all of the required properties. This has resulted in an underspend which is offset by increased use of Bed and Breakfast accommodation. This reflects current demand for homeless accommodation and is offset by an over recovery of income.

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Property Costs (cont)		Security Costs - (49k) over	Area Services - (40k) over	This is for the purchase of CCTV equipment and has been managed within the overall budget.
		Ground Maintenance - (483k) over	Area Services - (483k) over	This reflects the costs of the 'care of garden' scheme for owner occupiers.
		Housing Rent Written Off - Bad Periods - (120k) over	Area Services - (120k) over	This overspend reflects the write off of uncollectable rent arrears for former homeless tenants.
		Electricity Contract - 291k under	Area Services - 291k under	Charges for the year have been lower than anticipated.
		Fixtures and Fittings - (300k) over	Area Services - (300k) over	This reflects current demand for furniture for homeless accommodation.
		Removal and Storage Costs - (54k) over	Area Services - (51k) over	This reflects demand for the removal of furniture for homeless applicants. This is offset by income from service users.
		Other Property Costs - 161k under	Finance, Benefits and Revenues - 94k under Area Services - 67k under	This underspend has been used to manage overspends elsewhere in the budget.

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Supplies and Services	47k under	Computer Equipment Purchase - 96k under	Finance, Benefits and Revenues - 185k under Area Services - (59k) over	Programmed development within the IT systems have been less than anticipated. Programmed development within the IT systems has been higher than anticipated and is off-set by the underspend in Finance, Benefits and Revenues. The balance is made up of a number of small overspends across the Resource.
Administration Costs	130k under	Printing and Stationery - 112k under Other Administration Costs - 103k under	Finance, Benefits and Revenues - 64k under Area Services - 40k under Finance, Benefits and Revenues - 56k under Area Services - 47k under	This underspend has been used to manage overspends elsewhere in the budget. This underspend has been used to manage overspends elsewhere in the budget. The balance is made up of a number of small overspends across the Resource.
Payment to Other Bodies	331k under	Other Committees of the Authority - 179k under	Area Services - (72k) over	This reflects additional payments to the HRA for the Hostel Grant, which is off-set by additional hostel grant income.

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Payment to Other Bodies (cont)		Other Committee of the Authority (cont)	Property Services - 257k under	This underspend relates to internal management recharges due to a simplification of recharge models across the Resource. This is offset by an under recovery of income. Budgets have been realigned in 2010/11.
		Payments to Other Bodies - 103k under	Finance, Benefits and Revenues - 118k under	This relates to a reduction in internal recharges due to vacant posts.
		Supporting People Internal/External Provider - 153k under	Supporting People - 153k under	This relates to lower than anticipated payments to external providers during the year.
		Housing Administration - (91k) over	Area Services - (91k) over	The cost of providing support to the Homeless service has been higher than anticipated.
Payment to Contractors	(219k) over	Payment to Private Contractor - (147k) over	Area Services - (141k) over	This expenditure relates to payments for homeless accommodation and support services. The overspend reflects an increase in the provision of these services to meet demand.

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Payment to Contractors (cont)		Payment to External Consultants - (59k) over	Property Services - (55k) over	This relates to the purchase of services to cover vacancies within Property Services and the procurement of energy services.
Transfer Payments	(12,942k) over	Rent Allowance - (8,912k) over Rent Rebates - (3,275k) over Council Tax Benefit Subsidy - (755k) over	Finance, Benefits and Revenues - (8,912k) over Finance, Benefits and Revenues - (3,275k) over Finance, Benefits and Revenues - (755k) over	This reflects the current demand for private sector housing benefit. This reflects the current demand for public sector housing benefit. This reflects current demand for Council Tax Benefits and is offset by an over recovery of income.
Financing Charges	140k under	IT Equipment Leasing - Contract - 126k under	Finance, Benefits and Revenues - 100k under	This is due to a reduction in the number of PC's required by the Service.
Income	12,488k over recovered	Non Relevant Government Grant - (418k) under recovered	Area Services - (418k) under	This under recovery of grant is in respect of grant budgeted for in respect of additional hostel costs. This is offset by a reduction in associated expenditure.

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Income (cont)		Specific Grant - 72k over recovered	Area Services - 72k over recovered	This relates to additional hostel grant awarded during the year and is offset by additional expenditure within Payments to Other Bodies.
		Rent Rebates Subsidy - 3,444k over recovered	Finance, Benefits and Revenues - 3,444k over recovered	This over recovery reflects the current demand for benefit payments and the resultant subsidy levels.
		Rent Allowance Subsidy - 8,900k over recovered	Finance, Benefits and Revenues - 8,900k over recovered	This over recovery reflects the current demand for benefit payments and the resultant subsidy levels.
		Council Tax Benefit Subsidy - 755k over recovered	Finance, Benefits and Revenues - 755k over recovered	This over recovery reflects the current demand for benefit payments and the resultant subsidy levels.
		DWP Subsidy - (82k) under recovered	Finance, Benefits and Revenues - (82k) under recover	This relates to funding from the DWP in respect of the administration of Housing Benefits. The underspend is the result of a phased implementation of additional resources to deal with the increased workload in benefit processing as a result of the current economic climate.

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Income (cont)		Contributions from Other Bodies - 252k over recovered	Area Services - 252k over recovered	This relates to additional funding secured for Community Safety/Problem Solving Projects and is offset by additional expenditure.
		Fees and Charges - General - 237k over recovered	Area Services - 149k over recovered	This reflects the level of benefit received for homeless accommodation and is offset by an overspend on Bed and Breakfast costs.
			Finance, Benefits and Revenues - 28k over recovered	This is mainly due to additional recoveries from the Landlord Registration Service, as a result of an increase in the number of landlords registered with the Council.
			Property Services - (124k) under recovered	This under recovery reflects a reduction in the Legislative Compliance programme as a result of savings or re-programming. This is offset by a reduction in expenditure.
		Fees and Charges - Departments of the Authority - (166k) under recovered	Supporting People - 184k over recovered	Income received during the year was higher than anticipated.
			Area Services - (374k) under recovered Finance, Benefits and Revenues - 208k over recovered	The recharge to other Services is based on actual expenditure. The net over recovery reflects the fact that expenditures was greater than anticipated.

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Income (cont)		Other Income - (116k) under recovered	Property Services - 45k over recovered	This relates to additional external funding received for energy related projects and is offset by an overspend on Payment to Contractors.
			Finance, Benefits and Revenues - 47k over recovered	This under recovery relates the recovery of Housing Benefit overpayments being higher than anticipated.
			Area Services - (578k) under recovered	This under recovery is partly due to timing. A small over recovery is anticipated at the year end on this budget line.
			Property Services - 404k over recovered	This is the result of a revised model of internal recharge allocation across the Resource and is offset by under recoveries elsewhere.
		Reallocation of Support Costs - (257k) under recovered	Finance, Benefits and Revenues - (201k) under recovered Area Services - (56k) under recovered	This under recovery relates to internal management recharges which are no longer required due to a simplification of internal recharge models across the Resource. This is offset by an underspend in Other Committees of the Authority.

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Income (cont)		Recovery from Capital - 80k over recovered	Finance, Benefits and Revenues - 181k over recovered Area Services - (101k) under recovered	This over recovery is due to the level of work involved in establishing the new Private Sector Scheme of Assistance. The variation across services has occurred due to the mix of staff involved in this work being different than originally anticipated.
		Trading Services Recharges - (160k) under recovered	Finance, Benefits and Revenues - (554k) under recovered Area Services - 394k over recovered	This relates to internal recharges and is offset by a reduction in expenditure within the Service. This over recovery of income is offset by an under recovery of income from other internal recharges as a result of a change in the internal recharge allocation model.

South Lanarkshire Council

Housing & Technical Resources - Total

Expenditure / Income Variance Trends 2009/10

	REVISED ANNUAL BUDGET SLC 09/10	PERIOD 14 ACTUAL TO DATE	PERIOD 14 VARIANCE AMOUNT	Over/ Under
EMPLOYEE COSTS				
APT & C BASIC	16,764	16,136	628	under
APT & C OVERTIME	182	158	24	under
APT & C SUPERANNUATION	2,607	2,467	140	under
APT & C NI	1,207	1,143	64	under
MANUAL BASIC	0	17	(17)	over
MANUAL SUPERANNUATION	0	3	(3)	over
MANUAL NI	0	1	(1)	over
TRAVEL AND SUBSISTENCE	160	156	4	under
OTHER EMPLOYEE COSTS	828	835	(7)	over
PENSION INCREASES	275	328	(53)	over
ADDITIONAL PENSION COSTS	61	62	(1)	over
EMPLOYEE COSTS	22,084	21,306	778	under
PROPERTY COSTS				
RATES	327	289	38	under
SCOTTISH WATER - UNMETERED CHARGES	12	4	8	under
SCOTTISH WATER - METERED CHARGES	24	33	(9)	over
RENT	1,113	1,305	(192)	over
SERVICE CHARGE	8	31	(23)	over
OTHER ACCOMMODATION COSTS	2,000	1,768	232	under
BED AND BREAKFAST	575	741	(166)	over
PROPERTY INSURANCE	29	13	16	under
SECURITY COSTS	60	109	(49)	over
GROUND MAINTENANCE	1,029	1,512	(483)	over
REPAIRS & MAINTENANCE - INTERNAL CONTRACTORS	762	790	(28)	over
REPAIRS & MAINTENANCE - EXTERNAL CONTRACTORS	38	60	(22)	over
HOUSING - RENT FREE ACCOMMODATION	0	8	(8)	over
HOUSING - RENT W/O UNLET PERIODS	428	408	20	under
HOUSING - RENT W/O BAD PERIODS	351	471	(120)	over
ASBESTOS	339	305	34	under
WATER QUALITY	224	221	3	under
FIXED ELECTRICAL	61	61	0	
EPC	61	61	0	
ELECTRICITY - CONTRACT	584	293	291	under
ELECTRICITY - NON CONTRACT	1	5	(4)	over
GAS	73	32	41	under
HEATING OIL	12	10	2	under
FIXTURE & FITTINGS	868	1,168	(300)	over
JANITOR SERVICE	228	190	38	under
CLEANING CONTRACT	129	118	11	under
CLEANING MATERIALS	18	7	11	under
WINDOW CLEANING	0	1	(1)	over
PEST CONTROL	1	3	(2)	over
REFUSE UPLIFT	0	2	(2)	over
REMOVAL & STORAGE COSTS	84	138	(54)	over
OTHER PROPERTY COSTS	204	43	161	under
ACCOMMODATION RECHARGE TO USERS	33	33	0	
PROPERTY COSTS	9,676	10,233	(557)	over
SUPPLIES AND SERVICES				
COMPUTER EQUIPMENT PURCHASE	606	510	96	under
COMPUTER EQUIPMENT MAINTENANCE	0	21	(21)	over
I.T. EQUIPMENT MAINT-CONTRACT	135	161	(26)	over
I.T.-ELECTRONIC MESSAGING	1	0	1	under
EQUIPMENT AND OTHER TOOLS	43	45	(2)	over
SUPPLIES FOR CLIENTS	0	1	(1)	over
FURNITURE - OFFICE	11	13	(2)	over
FURNITURE - GENERAL	0	8	(8)	over
FURNISHINGS	0	7	(7)	over
MATERIALS	74	111	(37)	over
AUDIO VISUAL	58	41	17	under
PUBLICATIONS, JOURNALS, NEWSPAPERS ETC	27	15	12	under
FOODSTUFFS - GENERAL	17	14	3	under
PROTECTIVE CLOTHING & UNIFORMS	59	46	13	under
OTHER SUPPLIES AND SERVICES	131	119	12	under
HEALTH AND SAFETY	0	(1)	1	under
CATERING - CONTRACT	3	6	(3)	over
CATERING - OUTWITH CONTRACT	1	0	1	under
CATERING - EXTERNAL	0	1	(1)	over
ARTIST FEES	0	1	(1)	over
SUPPLIES AND SERVICES	1,166	1,119	47	under

South Lanarkshire Council

Housing & Technical Resources - Total

Expenditure / Income Variance Trends 2009/10

	REVISED ANNUAL BUDGET SLC 09/10	PERIOD 14 ACTUAL TO DATE	PERIOD 14 VARIANCE AMOUNT	Over/ Under
TRANSPORT AND PLANT				
OTHER TRANSPORT COSTS	0	44	(44)	over
FLEET SERVICE CHARGES - VEHICLE MAINTENANCE	0	4	(4)	over
FLEET SERVICE CHARGES - HIRED VEHICLES	0	2	(2)	over
FLEET SERVICE CHARGES - CONTRACT HIRE	107	29	78	under
FLEET SERVICE CHARGES - FUEL	0	13	(13)	over
HIRE OF EXTERNAL PLANT	0	1	(1)	over
HIRE OF SKIPS	0	1	(1)	over
STORAGE	0	4	(4)	over
TRANSPORT AND PLANT	107	98	9	under
ADMINISTRATION				
PRINTING AND STATIONERY	346	234	112	under
D.O PRINTING	0	44	(44)	over
TELEPHONES	208	208	0	
MOBILE PHONES	30	34	(4)	over
ADVERTISING - RECRUITMENT	0	11	(11)	over
ADVERTISING - OF COUNCIL SERVICE AVAILABILITY	90	119	(29)	over
ADVERTISING - OTHER	78	53	25	under
POSTAGES/COURIERS	291	309	(18)	over
MEMBERSHIP FEES/SUBSCRIPTIONS	62	62	0	
INSURANCE	94	93	1	under
MEDICAL COSTS	12	22	(10)	over
LEGAL EXPENSES	1,285	1,322	(37)	over
PETTY OUTLAYS	0	1	(1)	over
SURVEY COSTS	20	35	(15)	over
HOSPITALITY	2	1	1	under
GIRO BANK AGENCY FEES	135	106	29	under
INTERNET AGENCY FEES	0	18	(18)	over
OTHER ADMIN COSTS	122	19	103	under
MEMBERS ALLOWANCES	0	1	(1)	over
CONFERENCES - MEMBERS	5	2	3	under
CONFERENCES - OFFICIALS	30	12	18	under
TRAINING	121	95	26	under
ADMINISTRATION	2,931	2,801	130	under
PAYMENT TO OTHER BODIES				
OTHER COMMITTEES OF THE AUTHORITY	1,378	1,199	179	under
PAYMENTS TO VOLUNTARY ORGANISATIONS	20	33	(13)	over
PAYMENTS TO OTHER BODIES	5,454	5,351	103	under
SUPPORTING PEOPLE INTERNAL PROVIDER	5,215	5,413	(198)	over
SUPPORTING PEOPLE EXTERNAL PROVIDER	2,712	2,361	351	under
HOUSING ADMINISTRATION	715	806	(91)	over
PAYMENT TO OTHER BODIES	15,494	15,163	331	under
PAYMENT TO CONTRACTORS				
PAYMENT TO PRIVATE CONTRACTOR	75	222	(147)	over
PAYMENT TO JOB AGENCIES	0	13	(13)	over
PAYMENT TO EXTERNAL CONSULTANTS	0	59	(59)	over
PAYMENT TO CONTRACTORS	75	294	(219)	over
TRANSFER PAYMENTS				
RENT ALLOWANCE	24,930	33,842	(8,912)	over
RENT REBATES	45,104	48,379	(3,275)	over
COUNCIL TAX BENEFIT SUBSIDY	21,490	22,245	(755)	over
TRANSFER PAYMENTS	91,524	104,466	(12,942)	over
FINANCING CHARGES				
IMPROVE. GRANTS CHARGED TO REVENUE	0	0	0	
LEASING CHARGES - OPERATIONAL	8	14	(6)	over
CAR LEASING PAYMENTS	66	46	20	under
I.T. EQUIPMENT LEASING-CONTRACT	426	300	126	under
FINANCING CHARGES	500	360	140	under
TOTAL EXPENDITURE	143,557	155,840	(12,283)	over

South Lanarkshire Council

Housing & Technical Resources - Total

Expenditure / Income Variance Trends 2009/10

	REVISED ANNUAL BUDGET SLC 09/10	PERIOD 14 ACTUAL TO DATE	PERIOD 14 VARIANCE AMOUNT	Over/ Under
INCOME				
NON RELEVANT GOVERNMENT GRANT	(418)	0	(418)	under rec
SPECIFIC GRANT	(734)	(806)	72	over rec
STATUTORY ADDITIONS - COST OF COLLECTION	(740)	(709)	(31)	under rec
RENT REBATES SUBSIDY	(43,660)	(47,104)	3,444	over rec
RENT ALLOWANCE SUBSIDY	(24,614)	(33,514)	8,900	over rec
COUNCIL TAX BENEFIT SUBSIDY	(21,490)	(22,245)	755	over rec
DWP SUBSIDY	(3,196)	(3,114)	(82)	under rec
DHP	(165)	(133)	(32)	under rec
CONTRIBUTIONS FROM OTHER BODIES	(290)	(542)	252	over rec
SALES - DEPARTMENTS OF THE AUTHORITY	(706)	(724)	18	over rec
FEES AND CHARGES - GENERAL	(2,368)	(2,605)	237	over rec
FEES AND CHARGES - DEPARTMENTS OF THE AUTHORITY	(6,041)	(5,875)	(166)	under rec
RENTAL INCOME	(455)	(455)	0	
HOUSE RENTS	(4,079)	(4,071)	(8)	under rec
OTHER INCOME	(6,730)	(6,614)	(116)	under rec
REALLOCATION OF SUPPORT COSTS	(257)	0	(257)	under rec
RECOVERY FROM CAPITAL	(466)	(546)	80	over rec
TRADING SERVICES RECHARGES	(2,063)	(1,903)	(160)	under rec
INCOME	(118,472)	(130,960)	12,488	over rec
NET EXPENDITURE	25,085	24,880	205	under