

Housing and Technical Resources - HRA Variance Analysis 2010/11 (Period 5)

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Property Costs	(166k) over	Repairs and Maintenance - Internal and External Contractor - (133k) over	HRA	This overspend reflects current demand for repairs.
		Housing - Rent Written Off Unlet Periods - (60k) over	HRA	This overspend relates to void periods for garages and houses. Performance in this area continues to be closely monitored.
		Gas - 68k under	HRA	This reflects seasonal variation for these costs and will continue to be monitored. A budget realignment will take place if required.
Income	222k over recovered	Rental Income - (61k) under recovered	HRA	This reflects the current recovery of rent from non-council house properties.
		House Rents - 251k over recovered	HRA	This over recovery of house rents is a result of a reduction in council house sales.
		Commission - 51k over recovered	HRA	The over recovery is due to timing.

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 VARIANCE AMOUNT	Over/ Under	PERIOD 5 ESTIMATE TO DATE	PERIOD 5 ACTUAL TO DATE	PERIOD 5 VARIANCE AMOUNT	Over/ Under
EMPLOYEE COSTS											
APT & C BASIC	8,659	29	under	44	under	49	under	2,971	2,946	25	under
APT & C OVERTIME	316	(9)	over	(20)	over	(22)	over	108	137	(29)	over
APT & C SUPERANNUATION	1,402	5	under	9	under	11	under	481	472	9	under
APT & C NIC	642	1	under	(1)	over	0		220	222	(2)	over
TRAVEL AND SUBSISTENCE	182	(5)	over	(7)	over	(11)	over	62	74	(12)	over
OTHER EMPLOYEE COSTS	115	13	under	5	under	8	under	32	24	8	under
PENSION INCREASES	135	13	under	10	under	(12)	over	47	65	(18)	over
ADDITIONAL PENSION COSTS	0	0		(2)	over	(10)	over	0	10	(10)	over
EMPLOYEE COSTS	11,451	47	under	38	under	13	under	3,921	3,950	(29)	over
PROPERTY COSTS											
RATES	142	0		0		0		0	0	0	
SCOTTISH WATER - UNMETERED CHARGES	18	0		(2)	over	(2)	over	0	2	(2)	over
SCOTTISH WATER - METERED CHARGES	15	(3)	over	(2)	over	(2)	over	5	5	0	
RENT	574	0		1	under	0		14	13	1	under
SERVICE CHARGE	70	0		1	under	0		0	0	0	
OTHER ACCOMMODATION COSTS	95	2	under	2	under	0		77	75	2	under
PROPERTY INSURANCE	926	0		0		0		0	1	(1)	over
SECURITY COSTS	37	2	under	(1)	over	(25)	over	14	24	(10)	over
GROUND MAINTENANCE	4,009	0		6	under	0		1,124	1,124	0	
REPAIRS & MAINTENANCE - INTERNAL CONTRACTOR	25,492	(11)	over	(147)	over	(241)	over	8,124	8,241	(117)	over
REPAIRS & MAINTENANCE - EXTERNAL CONTRACTOR	1,376	18	under	0		95	under	274	290	(16)	over
HOUSING - RENT FREE ACCOMMODATION	65	0		0		(18)	over	20	33	(13)	over
HOUSING - RENT W/O UNLET PERIODS	1,484	(2)	over	(45)	over	(86)	over	421	481	(60)	over
HOUSING - RENT W/O BAD PERIODS	887	0		0		0		46	46	0	
SHARED PROPERTY SUSPENSE	0	(5)	over	0		(3)	over	0	46	(46)	over
ELECTRICITY - CONTRACT	510	15	under	(4)	over	71	under	157	130	27	under
ELECTRICITY - NON CONTRACT	0	0		(1)	over	(2)	over	0	2	(2)	over
GAS	571	(3)	over	24	under	70	under	96	28	68	under
HEATING OIL	24	2	under	4	under	6	under	7	0	7	under
FIXTURE & FITTINGS	58	1	under	1	under	2	under	18	22	(4)	over
JANITOR SERVICE	117	(4)	over	(5)	over	0		44	46	(2)	over
CLEANING CONTRACT	353	6	under	0		0		136	130	6	under
CLEANING MATERIALS	60	(2)	over	2	under	(4)	over	22	23	(1)	over
WINDOW CLEANING	17	0		3	under	2	under	6	2	4	under
PEST CONTROL	133	0		5	under	(9)	over	50	53	(3)	over
REFUSE UPLIFT	0	(2)	over	(2)	over	(4)	over	0	4	(4)	over
REMOVAL & STORAGE COSTS	14	(3)	over	(3)	over	(5)	over	5	7	(2)	over
OTHER PROPERTY COSTS	75	(2)	over	(3)	over	(7)	over	9	7	2	under
SHARED OFFICE ACCOMMODATION COSTS	409	0		0		0		0	0	0	
PROPERTY COSTS	37,531	9	under	(166)	over	(162)	over	10,669	10,835	(166)	over

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 VARIANCE AMOUNT	Over/ Under	PERIOD 5 ESTIMATE TO DATE	PERIOD 5 ACTUAL TO DATE	PERIOD 5 VARIANCE AMOUNT	Over/ Under
SUPPLIES AND SERVICES											
COMPUTER EQUIPMENT PURCHASE	697	28	under	8	under	10	under	161	140	21	under
COMPUTER EQUIPMENT RENTAL	0	0		0		0		0	23	(23)	over
I.T. EQUIPMENT MAINT-CONTRACT	47	(22)	over	(4)	over	(11)	over	23	49	(26)	over
EQUIPMENT AND OTHER TOOLS	13	0		1	under	0		4	4	0	
AIDS FOR CLIENTS	60	(10)	over	0		(19)	over	38	38	0	
FURNITURE - OFFICE	9	1	under	(4)	over	(11)	over	3	13	(10)	over
FURNISHINGS	0	0		(1)	over	(1)	over	0	1	(1)	over
MATERIALS	0	(3)	over	(3)	over	(3)	over	0	4	(4)	over
FOODSTUFFS - GENERAL	15	0		0		1	under	5	3	2	under
PROTECTIVE CLOTHING & UNIFORMS	36	(3)	over	(1)	over	1	under	11	7	4	under
LAUNDRY COSTS	16	1	under	2	under	4	under	5	0	5	under
OTHER SUPPLIES AND SERVICES	36	2	under	3	under	1	under	11	8	3	under
HEALTH AND SAFETY	11	1	under	2	under	3	under	3	0	3	under
CATERING - OUTWITH CONTRACT	4	0		1	under	1	under	1	0	1	under
DELIVERY CHARGE	0	0		(1)	over	(1)	over	0	2	(2)	over
SUPPLIES AND SERVICES	944	(5)	over	3	under	(25)	over	265	292	(27)	over
TRANSPORT AND PLANT											
FLEET SERVICE CHARGES - PARTS	2	0		0		1	under	1	0	1	under
FLEET SERVICE CHARGES - CONTRACT HIRE	13	1	under	2	under	3	under	4	0	4	under
FLEET SERVICE CHARGES - FUEL	1	0		0		0		0	0	0	
STORAGE	4	(7)	over	(8)	over	1	under	1	17	(16)	over
TRANSPORT AND PLANT	20	(6)	over	(6)	over	5	under	6	17	(11)	over

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 VARIANCE AMOUNT	Over/ Under	PERIOD 5 ESTIMATE TO DATE	PERIOD 5 ACTUAL TO DATE	PERIOD 5 VARIANCE AMOUNT	Over/ Under
ADMINISTRATION											
PRINTING AND STATIONERY	113	2	under	5	under	0		35	21	14	under
DO PRINTING	150	(2)	over	0		0		58	55	3	under
TELEPHONES	126	5	under	4	under	4	under	39	35	4	under
MOBILE PHONES	57	1	under	4	under	5	under	18	15	3	under
ADVERTISING - OF COUNCIL SERVICE AVAILABILITY	70	(1)	over	(1)	over	(3)	over	0	3	(3)	over
ADVERTISING - OTHER	9	1	under	1	under	1	under	3	1	2	under
POSTAGES/COURIERS	118	2	under	6	under	2	under	36	37	(1)	over
MEMBERSHIP FEES/SUBSCRIPTIONS	9	(11)	over	(11)	over	(8)	over	3	17	(14)	over
MEDICAL COSTS	24	1	under	0		(1)	over	7	8	(1)	over
PETTY OUTLAYS	4	(1)	over	0		(1)	over	1	2	(1)	over
SURVEY COSTS	0	0		0		0		0	1	(1)	over
GIRO BANK AGENCY FEES	9	0		0		0		3	3	0	
PAYPOINT AGENCY FEES	50	0		0		0		15	15	0	
INTERNET AGENCY FEES	6	(1)	over	0		(1)	over	2	2	0	
OTHER ADMIN COSTS	25	(7)	over	(6)	over	(6)	over	8	14	(6)	over
CONFERENCES - MEMBERS	0	0		(1)	over	(1)	over	0	1	(1)	over
CONFERENCES - OFFICIALS	18	1	under	3	under	4	under	0	0	0	
TRAINING	69	5	under	0		(2)	over	21	19	2	under
CENTRAL ADMINISTRATION	2,807	0		0		0		0	0	0	
ADMINISTRATION	3,664	(5)	over	4	under	(7)	over	249	249	0	
PAYMENT TO OTHER BODIES											
OTHER COMMITTEES OF THE AUTHORITY	8,806	0		0		0		0	0	0	
OTHER LOCAL AUTHORITIES	0	(5)	over	(9)	over	(12)	over	0	0	0	
GRANTS TO VOLUNTARY ORGANISATIONS	3	0		0		1	under	1	0	1	under
PAYMENTS TO VOLUNTARY ORGANISATIONS	15	0		0		3	under	5	0	5	under
PAYMENTS TO OTHER BODIES	609	0		9	under	0		45	44	1	under
PAYMENT TO OTHER BODIES	9,433	(5)	over	0		(8)	over	51	44	7	under
PAYMENT TO CONTRACTORS											
PAYMENT TO PRIVATE CONTRACTOR	0	0		(1)	over	(1)	over	0	2	(2)	over
PAYMENT TO EXTERNAL CONSULTANTS	0	0		0		3	under	0	3	(3)	over
PAYMENT TO CONTRACTORS	0	0		(1)	over	2	under	0	5	(5)	over

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 VARIANCE AMOUNT	Over/ Under	PERIOD 5 ESTIMATE TO DATE	PERIOD 5 ACTUAL TO DATE	PERIOD 5 VARIANCE AMOUNT	Over/ Under
FINANCING CHARGES											
INTEREST-DEBT CHARGES	12,133	0		0		0		0	0	0	
CAR LEASING PAYMENTS	48	10	under	10	under	13	under	12	10	2	under
I.T. EQUIPMENT LEASING-CONTRACT	196	0		2	under	4	under	76	69	7	under
CFCR	9,727	0		0		0		8,718	8,718	0	
INTEREST ON REVENUE BALANCES	(74)	0		0		0		0	0	0	
FINANCING CHARGES	22,030	10	under	12	under	17	under	8,806	8,797	9	under
TOTAL EXPENDITURE	85,073	45	under	(116)	over	(165)	over	23,967	24,189	(222)	over
INCOME											
NON RELEVANT GOVERNMENT GRANT	(512)	0		0		0		0	(2)	2	over rec
SPECIFIC GRANT	(855)	(9)	under rec	0		0		(380)	(379)	(1)	under rec
CONTRIBUTIONS FROM OTHER BODIES	0	2	over rec	2	over rec	2	over rec	0	(2)	2	over rec
SALES - DEPARTMENTS OF THE AUTHORITY	(763)	0		0		0		0	0	0	
FEES AND CHARGES - GENERAL	(3,701)	0		(9)	under rec	0		(626)	(626)	0	
RENTAL INCOME	(696)	0		0		0		(174)	(113)	(61)	under rec
HOUSE RENTS	(70,808)	72	over rec	146	over rec	163	over rec	(20,652)	(20,903)	251	over rec
LOCK UP RENTS	(2,043)	(16)	under rec	1	over rec	0		(570)	(541)	(29)	under rec
COMMISSION	(235)	0		0		0		0	(51)	51	over rec
INSURANCE RECOVERIES	(250)	4	over rec	0		0		(202)	(202)	0	
OTHER INCOME	(5,022)	(85)	under rec	(1)	under rec	0		(1,800)	(1,807)	7	over rec
YEAR END T/FER TO BALANCE SHEET	(188)	0		0		0		0	0	0	
INCOME	(85,073)	(32)	under rec	139	over rec	165	over rec	(24,404)	(24,626)	222	over rec
NET EXPENDITURE	0	13	under	23	under	0		(437)	(437)	0	