

Housing and Technical Resources - HRA Variance Analysis 2011/12 (Period 6)

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Employee Costs	172k under	APT&C Basic / Superannuation / National Insurance - 112k under	HRA	This underspend is as a result of vacancies within the Service.
		APT&C Overtime - 37k under	HRA	This underspend is as a result of controls placed on the use of overtime.
Property Costs	(658k) over	Repairs and Maintenance - Internal and External Contractor - (542k) over	HRA	This overspend is due to work on Insulation Measures which is offset by additional grant income from the Scottish Government. There is also additional expenditure in respect of repairs following recent storm damage which will be offset by income from insurance recoveries.
		Housing - Rent W/O Unlet Periods - 110k under	HRA	This reflects current performance in letting houses.
		Asbestos - (180k) over	HRA	This overspend will be managed within the overall budget.

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Income	408k over recovered	Contribution from Other Bodies - 300k over recovered	HRA	This relates to additional grant income from the Scottish Government for Insulation Measures. This is offset by additional expenditure on Repairs and Maintenance.
		House Rents - 97k over recovered	HRA	This over recovery of house rents is a result of a reduction in council house sales.

South Lanarkshire Council

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Expenditure / Income Variance Trends 2011/12

	REVISED ANNUAL BUDGET SLC 11/12	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	7,298	5	under	6	under	44	under	2,796	2,754	42	under
APT & C OVERTIME	205	0		0		(1)	over	53	16	37	under
APT & C SUPERANNUATION	1,301	9	under	16	under	23	under	498	470	28	under
APT & C NIC	605	18	under	26	under	34	under	231	189	42	under
TRAVEL AND SUBSISTENCE	129	11	under	19	under	17	under	49	16	33	under
OTHER EMPLOYEE COSTS	96	0		(2)	over	(3)	over	37	37	0	
PENSION INCREASES	179	(17)	over	(12)	over	(10)	over	69	74	(5)	over
ADDITIONAL PENSION COSTS	0	(5)	over	(5)	over	(5)	over	0	5	(5)	over
EMPLOYEE COSTS	9,813	21	under	48	under	99	under	3,733	3,561	172	under
PROPERTY COSTS											
RATES	90	0		0		0		0	0	0	
SCOTTISH WATER - UNMETERED CHARGES	17	(2)	over	(2)	over	(2)	over	0	2	(2)	over
SCOTTISH WATER - METERED CHARGES	11	1	under	2	under	1	under	4	2	2	under
RENT	6	(9)	over	(2)	over	(8)	over	0	8	(8)	over
SERVICE CHARGE	115	(7)	over	(7)	over	0		0	7	(7)	over
OTHER ACCOMMODATION COSTS	95	0		(8)	over	(1)	over	15	15	0	
PROPERTY INSURANCE	926	0		0		0		0	0	0	
SECURITY COSTS	55	(5)	over	(4)	over	(11)	over	21	27	(6)	over
GROUND MAINTENANCE	3,631	0		0		0		2,580	2,580	0	
GROUNDS MAINTENANCE ADDITIONAL WORKS	0	0		0		(1)	over	0	1	(1)	over
REPAIRS & MAINTENANCE - INTERNAL CONTRACTOR	26,607	128	under	(66)	over	(78)	over	8,187	8,680	(493)	over
REPAIRS & MAINTENANCE - EXTERNAL CONTRACTOR	1,306	(178)	over	(51)	over	(37)	over	603	652	(49)	over
HOUSING - RENT FREE ACCOMMODATION	119	3	under	0		0		50	48	2	under
HOUSING - RENT W/O UNLET PERIODS	1,820	18	under	77	under	73	under	682	572	110	under
HOUSING - RENT W/O BAD PERIODS	887	0		0		0		88	88	0	
ASBESTOS	0	(27)	over	(46)	over	(110)	over	0	180	(180)	over
ELECTRICITY - CONTRACT	468	0		(18)	over	11	under	180	169	11	under
ELECTRICITY - NON CONTRACT	0	(1)	over	(1)	over	(2)	over	0	2	(2)	over
GAS	494	0		42	under	37	under	190	157	33	under
HEATING OIL	24	4	under	6	under	7	under	9	0	9	under
FIXTURE & FITTINGS	58	(5)	over	(3)	over	(3)	over	25	25	0	
JANITOR SERVICE	117	3	under	2	under	(11)	over	45	67	(22)	over
CLEANING CONTRACT	331	0		1	under	6	under	127	157	(30)	over
CLEANING MATERIALS	57	4	under	4	under	10	under	24	17	7	under
WINDOW CLEANING	16	1	under	(4)	over	(3)	over	6	10	(4)	over
PEST CONTROL	133	(1)	over	3	under	(8)	over	51	56	(5)	over
REFUSE UPLIFT	0	(5)	over	(8)	over	(9)	over	0	10	(10)	over
REMOVAL & STORAGE COSTS	14	(2)	over	(6)	over	(11)	over	6	20	(14)	over
OTHER PROPERTY COSTS	30	0		(2)	over	(5)	over	11	10	1	under
PROPERTY COSTS	37,427	(80)	over	(91)	over	(155)	over	12,904	13,562	(658)	over

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SUPPLIES AND SERVICES											
COMPUTER EQUIPMENT PURCHASE	698	6	under	0		22	under	284	262	22	under
COMPUTER EQUIPMENT RENTAL	0	0		0		(23)	over	0	23	(23)	over
I.T. EQUIPMENT MAINT-CONTRACT	49	(6)	over	(4)	over	(1)	over	25	25	0	
EQUIPMENT AND OTHER TOOLS	13	9	under	11	under	11	under	6	(5)	11	under
AIDS FOR CLIENTS	0	(1)	over	0		0		0	0	0	
ADAPTATIONS FOR CLIENTS	0	0		0		0		0	1	(1)	over
FURNITURE - OFFICE	10	2	under	1	under	1	under	4	2	2	under
FURNITURE - GENERAL	0	(3)	over	(3)	over	(3)	over	0	3	(3)	over
FURNISHINGS	0	(3)	over	(4)	over	(4)	over	0	4	(4)	over
MATERIALS	0	(3)	over	(3)	over	(3)	over	0	3	(3)	over
FOODSTUFFS - GENERAL	16	2	under	2	under	4	under	7	3	4	under
PROTECTIVE CLOTHING & UNIFORMS	52	7	under	8	under	5	under	16	9	7	under
LAUNDRY COSTS	16	3	under	4	under	(2)	over	7	6	1	under
OTHER SUPPLIES AND SERVICES	31	3	under	5	under	8	under	13	3	10	under
HEALTH AND SAFETY	11	2	under	3	under	4	under	5	1	4	under
CATERING - OUTWITH CONTRACT	4	1	under	1	under	1	under	2	0	2	under
SUPPLIES AND SERVICES	900	19	under	21	under	20	under	369	340	29	under
TRANSPORT AND PLANT											
POOL CAR RECHARGE - RENTAL CHARGE	44	(4)	over	7	under	6	under	19	11	8	under
POOL CAR RECHARGE - FUEL	15	(1)	over	2	under	2	under	6	4	2	under
POOL CAR RECHARGE - ADDITIONAL CHARGES	2	0		0		1	under	1	0	1	under
OTHER TRANSPORT COSTS	0	0		0		(1)	over	0	1	(1)	over
FLEET SERVICE CHARGES - VEHICLE MAINTENANCE	2	(1)	over	0		0		1	1	0	
FLEET SERVICE CHARGES - ASSET MODIFICATION	0	0		0		(2)	over	0	1	(1)	over
FLEET SERVICE CHARGES - HIRED VEHICLES	0	(9)	over	(14)	over	(15)	over	0	24	(24)	over
FLEET SERVICE CHARGES - CONTRACT HIRE	13	3	under	3	under	4	under	6	1	5	under
FLEET SERVICE CHARGES - ROAD FUND LICENCES	0	(1)	over	(3)	over	1	under	0	1	(1)	over
FLEET SERVICE CHARGES - FUEL	2	(4)	over	(7)	over	(5)	over	1	8	(7)	over
STORAGE	4	1	under	1	under	1	under	2	1	1	under
TRANSPORT AND PLANT	82	(16)	over	(11)	over	(8)	over	36	53	(17)	over

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ADMINISTRATION											
PRINTING AND STATIONERY	98	0		5	under	7	under	30	19	11	under
BULK PRINTING	150	0		0		0		46	26	20	under
TELEPHONES	120	5	under	6	under	3	under	46	38	8	under
MOBILE PHONES	56	5	under	3	under	5	under	22	14	8	under
ADVERTISING - OF COUNCIL SERVICE AVAILABILITY	39	0		0		0		0	0	0	
ADVERTISING - OTHER	10	2	under	3	under	3	under	4	0	4	under
POSTAGES/COURIERS	117	7	under	0		2	under	49	44	5	under
MEMBERSHIP FEES/SUBSCRIPTIONS	9	2	under	2	under	3	under	4	0	4	under
MEDICAL COSTS	24	1	under	(2)	over	(2)	over	10	12	(2)	over
PETTY OUTLAYS	4	(1)	over	(2)	over	(2)	over	2	3	(1)	over
SURVEY COSTS	0	(1)	over	(1)	over	(2)	over	0	2	(2)	over
GIRO BANK AGENCY FEES	9	0		0		0		4	3	1	under
PAYPOINT AGENCY FEES	50	0		0		4	under	21	16	5	under
INTERNET AGENCY FEES	6	0		0		0		3	3	0	
OTHER ADMIN COSTS	46	3	under	6	under	8	under	17	6	11	under
CONFERENCES - MEMBERS	0	0		0		0		0	1	(1)	over
CONFERENCES - OFFICIALS	18	3	under	5	under	0		8	0	8	under
INTERNAL SUPPORT SERVICES ALLOCATION	6,340	0		0		0		0	0	0	
ADMINISTRATION	7,096	26	under	25	under	29	under	266	187	79	under
PAYMENT TO OTHER BODIES											
OTHER COMMITTEES OF THE AUTHORITY	5,555	0		0		0		0	0	0	
OTHER LOCAL AUTHORITIES	0	1	under	1	under	1	under	0	0	0	
GRANTS TO VOLUNTARY ORGANISATIONS	2	1	under	1	under	0		0	0	0	
PAYMENTS TO VOLUNTARY ORGANISATIONS	15	3	under	4	under	0		0	0	0	
PAYMENTS TO OTHER BODIES	559	3	under	0		0		27	32	(5)	over
PAYMENT TO OTHER BODIES	6,131	8	under	6	under	1	under	27	32	(5)	over
PAYMENT TO CONTRACTORS											
PAYMENT TO PRIVATE CONTRACTOR	0	(2)	over	(2)	over	(2)	over	0	2	(2)	over
PAYMENT TO CONTRACTORS	0	(2)	over	(2)	over	(2)	over	0	2	(2)	over
FINANCING CHARGES											
INTEREST-DEBT CHARGES	13,878	0		0		0		0	0	0	
CAR LEASING PAYMENTS	42	0		5	under	16	under	21	5	16	under
I.T. EQUIPMENT LEASING-CONTRACT	197	0		(8)	over	21	under	97	76	21	under
CFCR	13,155	0		0		0		6,962	6,962	0	
INTEREST ON REVENUE BALANCES	(74)	0		0		0		0	0	0	
FINANCING CHARGES	27,198	0		(3)	over	37	under	7,080	7,043	37	under
TOTAL EXPENDITURE	88,647	(24)	over	(7)	over	21	under	24,415	24,780	(365)	over

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INCOME											
NON RELEVANT GOVERNMENT GRANT	(512)	0		0		0		0	0	0	
SPECIFIC GRANT	(871)	0		0		0		(403)	(403)	0	
CONTRIBUTIONS FROM OTHER BODIES	0	0		0		0		0	(300)	300	over rec
SALES - DEPARTMENTS OF THE AUTHORITY	(450)	0		0		0		0	0	0	
FEES AND CHARGES - GENERAL	(3,596)	(20)	under rec	(12)	under rec	(13)	under rec	(872)	(876)	4	over rec
RENTAL INCOME	(696)	0		0		0		(219)	(219)	0	
HOUSE RENTS	(73,714)	64	over rec	43	over rec	55	over rec	(27,703)	(27,800)	97	over rec
LOCK UP RENTS	(2,125)	0		(3)	under rec	(4)	under rec	(1,023)	(1,029)	6	over rec
COMMISSION	(235)	0		0		(24)	under rec	(55)	(55)	0	
INSURANCE RECOVERIES	(250)	0		1	over rec	1	over rec	(63)	(64)	1	over rec
OTHER INCOME	(4,150)	0		0		0		(1,768)	(1,768)	0	
YEAR END T/FER TO BALANCE SHEET	(2,048)	0		0		0		0	0	0	
INCOME	(88,647)	44	over rec	29	over rec	15	over rec	(32,106)	(32,514)	408	over rec
NET EXPENDITURE	0	20	under	22	under	36	under	(7,691)	(7,734)	43	under