

Housing and Technical Resources - HRA Variance Analysis 2010/11 (Period 7)

| Subjective Head | Variance | Subjective line | Service / amount | Explanation |
|-----------------|---------------------|---|------------------|---|
| Employee Costs | (252k) over | Travel and Subsistence - (52k) over | HRA | This relates to the change in car user payments. A budget realignment is required. |
| | | Additional Pension Costs - (175k) over | HRA | This overspend relates to pension costs associated with the Sheltered Wardens review and will be managed within the overall budget. |
| Property Costs | (222k) over | Ground Maintenance - 54k under | HRA | This is as a result of savings in one-off requests for Ground Maintenance work. |
| | | Repairs and Maintenance - Internal Contractor - (131k) over | HRA | This overspend reflects current demand for repairs. |
| | | Housing - Rent Written Off Unlet Periods - (83k) over | HRA | This overspend relates to void periods for garages and houses. Performance in this area continues to be closely monitored. |
| Income | 443k over recovered | House Rents - 349k over recovered | HRA | This over recovery of house rents is a result of a reduction in council house sales. |

| Subjective Head | Variance | Subjective line | Service / amount | Explanation |
|-----------------|----------|--|------------------|--|
| Income (cont) | | Insurance Recoveries - 105k over recovered | HRA | This reflects current insurance recoveries. This is offset by additional expenditure in repairs and maintenance. |

South Lanarkshire Council

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Expenditure / Income Variance Trends 2010/11

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|---|---------------------------------|--------------------------|--------------|--------------------------|-------------|--------------------------|-------------|---------------------------|-------------------------|--------------------------|-------------|
| EMPLOYEE COSTS | | | | | | | | | | | |
| APT & C BASIC | 8,706 | 49 | under | 25 | under | 44 | under | 4,300 | 4,316 | (16) | over |
| APT & C OVERTIME | 319 | (22) | over | (29) | over | (39) | over | 160 | 197 | (37) | over |
| APT & C SUPERANNUATION | 1,404 | 11 | under | 9 | under | 13 | under | 693 | 690 | 3 | under |
| APT & C NIC | 641 | 0 | | (2) | over | (4) | over | 316 | 324 | (8) | over |
| TRAVEL AND SUBSISTENCE | 181 | (11) | over | (12) | over | (11) | over | 91 | 143 | (52) | over |
| OTHER EMPLOYEE COSTS | 200 | 8 | under | 8 | under | 25 | under | 58 | 25 | 33 | under |
| PENSION INCREASES | 135 | (12) | over | (18) | over | (23) | over | 97 | 97 | 0 | |
| ADDITIONAL PENSION COSTS | 0 | (10) | over | (10) | over | (31) | over | 0 | 175 | (175) | over |
| EMPLOYEE COSTS | 11,586 | 13 | under | (29) | over | (26) | over | 5,715 | 5,967 | (252) | over |
| PROPERTY COSTS | | | | | | | | | | | |
| RATES | 142 | 0 | | 0 | | (4) | over | 95 | 95 | 0 | |
| SCOTTISH WATER - UNMETERED CHARGES | 18 | (2) | over | (2) | over | (2) | over | 2 | 2 | 0 | |
| SCOTTISH WATER - METERED CHARGES | 15 | (2) | over | 0 | | (2) | over | 7 | 9 | (2) | over |
| RENT | 574 | 0 | | 1 | under | 0 | | 201 | 201 | 0 | |
| SERVICE CHARGE | 70 | 0 | | 0 | | 0 | | 0 | 0 | 0 | |
| OTHER ACCOMMODATION COSTS | 95 | 0 | | 2 | under | 2 | under | 80 | 80 | 0 | |
| PROPERTY INSURANCE | 926 | 0 | | (1) | over | (1) | over | 0 | 1 | (1) | over |
| SECURITY COSTS | 37 | (25) | over | (10) | over | (6) | over | 20 | 30 | (10) | over |
| GROUND MAINTENANCE | 4,009 | 0 | | 0 | | 34 | under | 1,872 | 1,818 | 54 | under |
| REPAIRS & MAINTENANCE - INTERNAL CONTRACTOR | 25,492 | (241) | over | (117) | over | (121) | over | 10,600 | 10,731 | (131) | over |
| REPAIRS & MAINTENANCE - EXTERNAL CONTRACTOR | 1,376 | 95 | under | (16) | over | 0 | | 429 | 429 | 0 | |
| HOUSING - RENT FREE ACCOMMODATION | 65 | (18) | over | (13) | over | (16) | over | 30 | 61 | (31) | over |
| HOUSING - RENT W/O UNLET PERIODS | 1,484 | (86) | over | (60) | over | (70) | over | 686 | 769 | (83) | over |
| HOUSING - RENT W/O BAD PERIODS | 887 | 0 | | 0 | | 0 | | 92 | 92 | 0 | |
| SHARED PROPERTY SUSPENSE | 0 | (3) | over | (46) | over | 0 | | 0 | 0 | 0 | |
| ELECTRICITY - CONTRACT | 485 | 71 | under | 27 | under | 6 | under | 117 | 112 | 5 | under |
| ELECTRICITY - NON CONTRACT | 0 | (2) | over | (2) | over | (4) | over | 0 | 5 | (5) | over |
| GAS | 511 | 70 | under | 68 | under | (4) | over | 101 | 54 | 47 | under |
| HEATING OIL | 24 | 6 | under | 7 | under | 9 | under | 11 | 0 | 11 | under |
| FIXTURE & FITTINGS | 58 | 2 | under | (4) | over | 0 | | 27 | 26 | 1 | under |
| JANITOR SERVICE | 117 | 0 | | (2) | over | (3) | over | 54 | 67 | (13) | over |
| CLEANING CONTRACT | 353 | 0 | | 6 | under | 8 | under | 163 | 179 | (16) | over |
| CLEANING MATERIALS | 60 | (4) | over | (1) | over | (4) | over | 28 | 30 | (2) | over |
| WINDOW CLEANING | 17 | 2 | under | 4 | under | 4 | under | 8 | 4 | 4 | under |
| PEST CONTROL | 133 | (9) | over | (3) | over | (7) | over | 61 | 82 | (21) | over |
| REFUSE UPLIFT | 0 | (4) | over | (4) | over | (4) | over | 0 | 8 | (8) | over |
| REMOVAL & STORAGE COSTS | 14 | (5) | over | (2) | over | (4) | over | 6 | 9 | (3) | over |
| OTHER PROPERTY COSTS | 75 | (7) | over | 2 | under | 4 | under | 0 | 17 | (17) | over |
| OFFICE ACCOM-FACILITIES MANAGEMENT | 0 | 0 | | 0 | | 0 | | 0 | 1 | (1) | over |
| SHARED OFFICE ACCOMMODATION COSTS | 409 | 0 | | 0 | | 0 | | 0 | 0 | 0 | |
| PROPERTY COSTS | 37,446 | (162) | over | (166) | over | (185) | over | 14,690 | 14,912 | (222) | over |

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|---------------------------------------|---------------------------------|--------------------------|--------------|--------------------------|-------------|--------------------------|-------------|---------------------------|-------------------------|--------------------------|-------------|
| SUPPLIES AND SERVICES | | | | | | | | | | | |
| COMPUTER EQUIPMENT PURCHASE | 698 | 10 | under | 21 | under | (18) | over | 300 | 277 | 23 | under |
| COMPUTER EQUIPMENT RENTAL | 0 | 0 | | (23) | over | 0 | | 0 | 23 | (23) | over |
| COMPUTER EQUIPMENT MAINTENANCE | 0 | 0 | | 0 | | (1) | over | 0 | 1 | (1) | over |
| I.T. EQUIPMENT MAINT-CONTRACT | 51 | (11) | over | (26) | over | (26) | over | 25 | 50 | (25) | over |
| EQUIPMENT AND OTHER TOOLS | 13 | 0 | | 0 | | 1 | under | 6 | 5 | 1 | under |
| AIDS FOR CLIENTS | 60 | (19) | over | 0 | | 0 | | 28 | 47 | (19) | over |
| FURNITURE - OFFICE | 10 | (11) | over | (10) | over | (9) | over | 5 | 14 | (9) | over |
| FURNITURE - GENERAL | 0 | 0 | | 0 | | 0 | | 0 | 1 | (1) | over |
| FURNISHINGS | 0 | (1) | over | (1) | over | (3) | over | 0 | 3 | (3) | over |
| MATERIALS | 0 | (3) | over | (4) | over | (5) | over | 0 | 5 | (5) | over |
| FOODSTUFFS - GENERAL | 16 | 1 | under | 2 | under | 2 | under | 7 | 4 | 3 | under |
| PROTECTIVE CLOTHING & UNIFORMS | 53 | 1 | under | 4 | under | 7 | under | 24 | 8 | 16 | under |
| LAUNDRY COSTS | 16 | 4 | under | 5 | under | 6 | under | 7 | 0 | 7 | under |
| OTHER SUPPLIES AND SERVICES | 33 | 1 | under | 3 | under | 5 | under | 15 | 10 | 5 | under |
| HEALTH AND SAFETY | 11 | 3 | under | 3 | under | 2 | under | 5 | 0 | 5 | under |
| CATERING - OUTWITH CONTRACT | 4 | 1 | under | 1 | under | 2 | under | 2 | 0 | 2 | under |
| DELIVERY CHARGE | 0 | (1) | over | (2) | over | (2) | over | 0 | 2 | (2) | over |
| SUPPLIES AND SERVICES | 965 | (25) | over | (27) | over | (39) | over | 424 | 450 | (26) | over |
| TRANSPORT AND PLANT | | | | | | | | | | | |
| OTHER TRANSPORT COSTS | 0 | 0 | | 0 | | 0 | | 0 | 1 | (1) | over |
| FLEET SERVICE CHARGES - PARTS | 2 | 1 | under | 1 | under | 1 | under | 1 | 0 | 1 | under |
| FLEET SERVICE CHARGES - CONTRACT HIRE | 13 | 3 | under | 4 | under | 4 | under | 6 | 1 | 5 | under |
| FLEET SERVICE CHARGES - FUEL | 1 | 0 | | 0 | | 1 | under | 1 | 1 | 0 | |
| STORAGE | 4 | 1 | under | (16) | over | (18) | over | 2 | 24 | (22) | over |
| TRANSPORT AND PLANT | 20 | 5 | under | (11) | over | (12) | over | 10 | 27 | (17) | over |

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|---|---------------------------------|--------------------------|--------------|--------------------------|--------------|--------------------------|--------------|---------------------------|-------------------------|--------------------------|--------------|
| ADMINISTRATION | | | | | | | | | | | |
| PRINTING AND STATIONERY | 100 | 0 | | 14 | under | 18 | under | 46 | 27 | 19 | under |
| DO PRINTING | 150 | 0 | | 3 | under | 12 | under | 69 | 67 | 2 | under |
| TELEPHONES | 130 | 4 | under | 4 | under | 3 | under | 50 | 51 | (1) | over |
| MOBILE PHONES | 57 | 5 | under | 3 | under | 5 | under | 24 | 17 | 7 | under |
| ADVERTISING - OF COUNCIL SERVICE AVAILABILITY | 39 | (3) | over | (3) | over | (3) | over | 0 | 3 | (3) | over |
| ADVERTISING - OTHER | 10 | 1 | under | 2 | under | 3 | under | 5 | 1 | 4 | under |
| POSTAGES/COURIERS | 116 | 2 | under | (1) | over | 0 | | 54 | 48 | 6 | under |
| MEMBERSHIP FEES/SUBSCRIPTIONS | 9 | (8) | over | (14) | over | (1) | over | 4 | 5 | (1) | over |
| MEDICAL COSTS | 24 | (1) | over | (1) | over | (2) | over | 11 | 13 | (2) | over |
| PETTY OUTLAYS | 4 | (1) | over | (1) | over | (1) | over | 2 | 3 | (1) | over |
| SURVEY COSTS | 0 | 0 | | (1) | over | (1) | over | 0 | 2 | (2) | over |
| GIRO BANK AGENCY FEES | 9 | 0 | | 0 | | 0 | | 4 | 4 | 0 | |
| PAYPOINT AGENCY FEES | 50 | 0 | | 0 | | 1 | under | 23 | 21 | 2 | under |
| INTERNET AGENCY FEES | 6 | (1) | over | 0 | | (1) | over | 3 | 3 | 0 | |
| OTHER ADMIN COSTS | 25 | (6) | over | (6) | over | (5) | over | 12 | 18 | (6) | over |
| CONFERENCES - MEMBERS | 0 | (1) | over | (1) | over | (1) | over | 0 | 1 | (1) | over |
| CONFERENCES - OFFICIALS | 18 | 4 | under | 0 | | 7 | under | 8 | 0 | 8 | under |
| TRAINING | 71 | (2) | over | 2 | under | 7 | under | 23 | 23 | 0 | |
| CENTRAL ADMINISTRATION | 2,807 | 0 | | 0 | | 0 | | 0 | 0 | 0 | |
| ADMINISTRATION | 3,625 | (7) | over | 0 | | 41 | under | 338 | 307 | 31 | under |
| PAYMENT TO OTHER BODIES | | | | | | | | | | | |
| OTHER COMMITTEES OF THE AUTHORITY | 8,766 | 0 | | 0 | | 0 | | 0 | 0 | 0 | |
| OTHER LOCAL AUTHORITIES | 0 | (12) | over | 0 | | 0 | | 0 | 13 | (13) | over |
| GRANTS TO VOLUNTARY ORGANISATIONS | 3 | 1 | under | 1 | under | 1 | under | 2 | 2 | 0 | |
| PAYMENTS TO VOLUNTARY ORGANISATIONS | 15 | 3 | under | 5 | under | 0 | | 0 | 0 | 0 | |
| PAYMENTS TO OTHER BODIES | 609 | 0 | | 1 | under | 0 | | 144 | 131 | 13 | under |
| PAYMENT TO OTHER BODIES | 9,393 | (8) | over | 7 | under | 1 | under | 146 | 146 | 0 | |
| PAYMENT TO CONTRACTORS | | | | | | | | | | | |
| PAYMENT TO PRIVATE CONTRACTOR | 0 | (1) | over | (2) | over | (2) | over | 0 | 2 | (2) | over |
| PAYMENT TO EXTERNAL CONSULTANTS | 0 | 3 | under | (3) | over | (4) | over | 0 | 4 | (4) | over |
| PAYMENT TO CONTRACTORS | 0 | 2 | under | (5) | over | (6) | over | 0 | 6 | (6) | over |

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|--------------------------------------|---------------------------------|--------------------------|-----------------|--------------------------|-----------------|--------------------------|-----------------|---------------------------|-------------------------|--------------------------|-----------------|
| FINANCING CHARGES | | | | | | | | | | | |
| INTEREST-DEBT CHARGES | 12,133 | 0 | | 0 | | 0 | | 0 | 0 | 0 | |
| CAR LEASING PAYMENTS | 54 | 13 | under | 2 | under | 14 | under | 41 | 15 | 26 | under |
| I.T. EQUIPMENT LEASING-CONTRACT | 199 | 4 | under | 7 | under | 27 | under | 100 | 72 | 28 | under |
| CFCR | 9,726 | 0 | | 0 | | 0 | | 9,726 | 9,726 | 0 | |
| INTEREST ON REVENUE BALANCES | (74) | 0 | | 0 | | 0 | | 0 | 0 | 0 | |
| FINANCING CHARGES | 22,038 | 17 | under | 9 | under | 41 | under | 9,867 | 9,813 | 54 | under |
| TOTAL EXPENDITURE | 85,073 | (165) | over | (222) | over | (185) | over | 31,190 | 31,628 | (438) | over |
| INCOME | | | | | | | | | | | |
| NON RELEVANT GOVERNMENT GRANT | (512) | 0 | | 2 | over rec | 2 | over rec | 0 | (2) | 2 | over rec |
| SPECIFIC GRANT | (855) | 0 | | (1) | under rec | (25) | under rec | (578) | (553) | (25) | 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 | | 0 | | (59) | under rec | (786) | (779) | (7) | under rec |
| RENTAL INCOME | (696) | 0 | | (61) | under rec | (61) | under rec | (113) | (113) | 0 | |
| HOUSE RENTS | (70,808) | 163 | over rec | 251 | over rec | 315 | over rec | (32,488) | (32,837) | 349 | over rec |
| LOCK UP RENTS | (2,043) | 0 | | (29) | under rec | (6) | under rec | (964) | (981) | 17 | over rec |
| COMMISSION | (235) | 0 | | 51 | over rec | 0 | | (51) | (51) | 0 | |
| INSURANCE RECOVERIES | (250) | 0 | | 0 | | 0 | | (146) | (251) | 105 | over rec |
| OTHER INCOME | (5,022) | 0 | | 7 | over rec | 17 | over rec | (2,543) | (2,543) | 0 | |
| YEAR END T/FER TO BALANCE SHEET | (188) | 0 | | 0 | | 0 | | 0 | 0 | 0 | |
| INCOME | (85,073) | 165 | over rec | 222 | over rec | 185 | over rec | (37,669) | (38,112) | 443 | over rec |
| NET EXPENDITURE | 0 | 0 | | 0 | | 0 | | (6,479) | (6,484) | 5 | under |