

Housing and Technical Resources - HRA Variance Analysis 2011/12 (Period 5)

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Employee Costs	99k under	APT&C Basic / Superannuation / National Insurance - 101k under	HRA	This underspend is as a result of vacancies within the Service.
Property Costs	(155k) over	Repairs and Maintenance - Internal and External Contractor - (115k) over	HRA	This reflects current demand for repairs following recent storm damage.
		Housing - Rent W/O Unlet Periods - 73k under	HRA	This reflects current performance in letting houses.
		Asbestos - (110k) over	HRA	This overspend will be managed within the overall budget.
Income	15k over recovered	House Rents - 55k over recovered	HRA	This over recovery of house rents is a result of a reduction in council house sales.
		Commission - (24k) under recovered	HRA	This is a timing difference, and will be on target by the end of the year.

South Lanarkshire Council

Housing & Technical Resources - HRA

Expenditure / Income Variance Trends 2011/12

	REVISED ANNUAL BUDGET SLC 11/12	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	7,308	0		5	under	6	under	2,240	2,196	44	under
APT & C OVERTIME	205	11	under	0		0		11	12	(1)	over
APT & C BONUS	0	4	under	0		0		0	0	0	
APT & C SUPERANNUATION	1,303	8	under	9	under	16	under	399	376	23	under
APT & C NIC	605	0		18	under	26	under	185	151	34	under
TRAVEL AND SUBSISTENCE	129	4	under	11	under	19	under	30	13	17	under
OTHER EMPLOYEE COSTS	96	(1)	over	0		(2)	over	0	3	(3)	over
PENSION INCREASES	179	2	under	(17)	over	(12)	over	55	65	(10)	over
ADDITIONAL PENSION COSTS	0	0		(5)	over	(5)	over	0	5	(5)	over
EMPLOYEE COSTS	9,825	28	under	21	under	48	under	2,920	2,821	99	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	0		1	under	2	under	3	2	1	under
RENT	6	(2)	over	(9)	over	(2)	over	0	8	(8)	over
SERVICE CHARGE	115	0		(7)	over	(7)	over	7	7	0	
OTHER ACCOMMODATION COSTS	95	(2)	over	0		(8)	over	11	12	(1)	over
PROPERTY INSURANCE	926	0		0		0		0	0	0	
SECURITY COSTS	55	(2)	over	(5)	over	(4)	over	17	28	(11)	over
GROUND MAINTENANCE	3,631	0		0		0		2,241	2,241	0	
GROUNDS MAINTENANCE ADDITIONAL WORKS	0	0		0		0		0	1	(1)	over
REPAIRS & MAINTENANCE - INTERNAL CONTRACTOR	26,218	4	under	128	under	(66)	over	8,203	8,281	(78)	over
REPAIRS & MAINTENANCE - EXTERNAL CONTRACTOR	1,306	(72)	over	(178)	over	(51)	over	423	460	(37)	over
HOUSING - RENT FREE ACCOMMODATION	119	(1)	over	3	under	0		45	45	0	
HOUSING - RENT W/O UNLET PERIODS	1,820	17	under	18	under	77	under	657	584	73	under
HOUSING - RENT W/O BAD PERIODS	887	0		0		0		51	51	0	
ASBESTOS	0	(9)	over	(27)	over	(46)	over	0	110	(110)	over
ELECTRICITY - CONTRACT	468	(1)	over	0		(18)	over	144	133	11	under
ELECTRICITY - NON CONTRACT	0	0		(1)	over	(1)	over	0	2	(2)	over
GAS	494	(1)	over	0		42	under	152	115	37	under
HEATING OIL	24	2	under	4	under	6	under	7	0	7	under
FIXTURE & FITTINGS	58	0		(5)	over	(3)	over	20	23	(3)	over
JANITOR SERVICE	117	(4)	over	3	under	2	under	45	56	(11)	over
CLEANING CONTRACT	331	4	under	0		1	under	127	121	6	under
CLEANING MATERIALS	57	6	under	4	under	4	under	22	12	10	under
WINDOW CLEANING	16	1	under	1	under	(4)	over	6	9	(3)	over
PEST CONTROL	133	0		(1)	over	3	under	41	49	(8)	over
REFUSE UPLIFT	0	(3)	over	(5)	over	(8)	over	0	9	(9)	over
REMOVAL & STORAGE COSTS	14	0		(2)	over	(6)	over	5	16	(11)	over
OTHER PROPERTY COSTS	314	(1)	over	0		(2)	over	0	5	(5)	over
PROPERTY COSTS	37,322	(66)	over	(80)	over	(91)	over	12,227	12,382	(155)	over

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SUPPLIES AND SERVICES											
COMPUTER EQUIPMENT PURCHASE	698	0		6	under	0		283	284	(1)	over
I.T. EQUIPMENT MAINT-CONTRACT	49	(6)	over	(6)	over	(4)	over	25	26	(1)	over
EQUIPMENT AND OTHER TOOLS	13	9	under	9	under	11	under	5	(6)	11	under
AIDS FOR CLIENTS	0	(3)	over	(1)	over	0		0	0	0	
FURNITURE - OFFICE	10	1	under	2	under	1	under	3	2	1	under
FURNITURE - GENERAL	0	(2)	over	(3)	over	(3)	over	0	3	(3)	over
FURNISHINGS	0	(2)		(3)		(4)		0	4	(4)	over
MATERIALS	0	0		(3)	over	(3)	over	0	3	(3)	over
FOODSTUFFS - GENERAL	16	2	under	2	under	2	under	6	2	4	under
PROTECTIVE CLOTHING & UNIFORMS	52	3	under	7	under	8	under	12	7	5	under
LAUNDRY COSTS	16	2	under	3	under	4	under	6	8	(2)	over
OTHER SUPPLIES AND SERVICES	31	4	under	3	under	5	under	11	3	8	under
HEALTH AND SAFETY	11	1	under	2	under	3	under	4	0	4	under
CATERING - OUTWITH CONTRACT	4	0		1	under	1	under	1	0	1	under
SUPPLIES AND SERVICES	900	9	under	19	under	21	under	356	336	20	under
TRANSPORT AND PLANT											
POOL CAR RECHARGE - RENTAL CHARGE	44	0		(4)	over	7	under	15	9	6	under
POOL CAR RECHARGE - FUEL	15	0		(1)	over	2	under	5	3	2	under
POOL CAR RECHARGE - ADDITIONAL CHARGES	2	0		0		0		1	0	1	under
OTHER TRANSPORT COSTS	0	0		0		0		0	1	(1)	over
FLEET SERVICE CHARGES - VEHICLE MAINTENANCE	2	0		(1)	over	0		1	1	0	
FLEET SERVICE CHARGES - ASSET MODIFICATION	0	0		0		0		0	2	(2)	over
FLEET SERVICE CHARGES - HIRED VEHICLES	0	(2)	over	(9)	over	(14)	over	0	15	(15)	over
FLEET SERVICE CHARGES - CONTRACT HIRE	13	2	under	3	under	3	under	5	1	4	under
FLEET SERVICE CHARGES - ROAD FUND LICENCES	0	0		(1)	over	(3)	over	0	(1)	1	under
FLEET SERVICE CHARGES - FUEL	2	(1)	over	(4)	over	(7)	over	0	5	(5)	over
STORAGE	4	0		1	under	1	under	1	0	1	under
TRANSPORT AND PLANT	82	(1)	over	(16)	over	(11)	over	28	36	(8)	over

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ADMINISTRATION											
PRINTING AND STATIONERY	98	7	under	0		5	under	23	16	7	under
BULK PRINTING	150	0		0		0		26	26	0	
TELEPHONES	120	5	under	5	under	6	under	37	34	3	under
MOBILE PHONES	56	2	under	5	under	3	under	17	12	5	under
ADVERTISING - OF COUNCIL SERVICE AVAILABILITY	39	0		0		0		0	0	0	
ADVERTISING - OTHER	10	1	under	2	under	3	under	3	0	3	under
POSTAGES/COURIERS	117	2	under	7	under	0		36	34	2	under
MEMBERSHIP FEES/SUBSCRIPTIONS	9	1	under	2	under	2	under	3	0	3	under
MEDICAL COSTS	24	0		1	under	(2)	over	8	10	(2)	over
PETTY OUTLAYS	4	(2)	over	(1)	over	(2)	over	1	3	(2)	over
SURVEY COSTS	0	0		(1)	over	(1)	over	0	2	(2)	over
GIRO BANK AGENCY FEES	9	1	under	0		0		3	3	0	
PAYPOINT AGENCY FEES	50	3	under	0		0		17	13	4	under
INTERNET AGENCY FEES	6	1	under	0		0		2	2	0	
OTHER ADMIN COSTS	46	(1)	over	3	under	6	under	14	6	8	under
CONFERENCES - OFFICIALS	18	0		3	under	5	under	0	0	0	
INTERNAL SUPPORT SERVICES ALLOCATION	6,340	0		0		0		0	0	0	
ADMINISTRATION	7,096	20	under	26	under	25	under	190	161	29	under
PAYMENT TO OTHER BODIES											
OTHER COMMITTEES OF THE AUTHORITY	5,648	0		0		0		0	0	0	
OTHER LOCAL AUTHORITIES	0	0		1	under	1	under	0	(1)	1	under
GRANTS TO VOLUNTARY ORGANISATIONS	2	0		1	under	1	under	0	0	0	
PAYMENTS TO VOLUNTARY ORGANISATIONS	15	0		3	under	4	under	0	0	0	
PAYMENTS TO OTHER BODIES	559	0		3	under	0		31	31	0	
PAYMENT TO OTHER BODIES	6,224	0		8	under	6	under	31	30	1	under
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		0		5	under	21	5	16	under
I.T. EQUIPMENT LEASING-CONTRACT	197	(1)	over	0		(8)	over	97	76	21	under
CFCR	13,155	0		0		0		5,025	5,025	0	
INTEREST ON REVENUE BALANCES	(74)	0		0		0		0	0	0	
FINANCING CHARGES	27,198	(1)	over	0		(3)	over	5,143	5,106	37	under
TOTAL EXPENDITURE	88,647	(13)	over	(24)	over	(7)	over	20,895	20,874	21	under

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INCOME											
NON RELEVANT GOVERNMENT GRANT	(512)	0		0		0		(187)	(187)	0	
SPECIFIC GRANT	(871)	0		0		0		(336)	(336)	0	
SALES - DEPARTMENTS OF THE AUTHORITY	(450)	0		0		0		0	0	0	
FEES AND CHARGES - GENERAL	(3,596)	(34)	under rec	(20)	under rec	(12)	under rec	(626)	(613)	(13)	under rec
RENTAL INCOME	(696)	0		0		0		(219)	(219)	0	
HOUSE RENTS	(73,714)	57	over rec	64	over rec	43	over rec	(27,643)	(27,698)	55	over rec
LOCK UP RENTS	(2,125)	0		0		(3)	under rec	(797)	(793)	(4)	under rec
COMMISSION	(235)	0		0		0		(79)	(55)	(24)	under rec
INSURANCE RECOVERIES	(250)	0		0		1	over rec	(63)	(64)	1	over rec
OTHER INCOME	(4,150)	0		0		0		(1,462)	(1,462)	0	
YEAR END T/FER TO BALANCE SHEET	(2,048)	0		0		0		0	0	0	
INCOME	(88,647)	23	over rec	44	over rec	29	over rec	(31,412)	(31,427)	15	over rec
NET EXPENDITURE	0	10	under	20	under	22	under	(10,517)	(10,553)	36	under