

Housing and Technical Resources - HRA Variance Analysis 2010/11 (Period 14)

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Employee Costs	50k under	APT&C Basic / Superannuation / National Insurance - 335k under	HRA	The underspend is the result of vacancies across the Service, including the rent team that transferred to HRA during the year.
		APT&C Overtime - 66k under	HRA	This underspend is as a result of tight controls implemented following a review of overtime.
		Pension Increases - (112k) over	HRA	This overspend relates to pension costs associated with the Sheltered Wardens review and have been managed within the overall budget.
		Additional Pension Costs - (175k) over	HRA	This overspend relates to pension costs associated with the Sheltered Wardens review and have been managed within the overall budget.
Property Costs	1,196k under	Rates - 62k under	HRA	The underspend has arisen due to the closure of a property.
		Rent - 122k under	HRA	This underspend is being delivered as a result of a reduction in the office space occupied by this Service.

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Property Costs (cont)		Ground Maintenance - 706k under	HRA	This underspend is the result of a reduction in the number of one-off grass cuts which have been requested.
		Repairs and Maintenance - Internal and External Contractor - 1,577k under	HRA	This underspend is offset by an overspend on Asbestos and also an under recovery of rechargeable income from owner occupiers.
		Housing - Rent Free Accommodation - (69k) over	HRA	There is also an underspend as a result of the impact on the Service following the pressures placed on the service over the winter months. This underspend is required in 2011/12 to meet outstanding repair demands.
		Housing - Rent Written Off Unlet Periods - (140k) over	HRA	This overspend is due to an increase in discretionary payments mainly as a result of the need for decants throughout the year due to repairs.
				This overspend relates to void periods for garages and houses. Performance in this area continues to be closely monitored.

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Property Costs (cont)		Housing - Rent Written Off Bad Periods - 215k under	HRA	This reflects the level of provision required for bad debt and reflects improved performance in rent collection and arrears management.
		Asbestos - (481k) over	HRA	The budget for this is held within repairs and maintenance and this overspend is off-set by an underspend in the line above.
		Shared Office Accommodation Costs - (819k) over	HRA	The recharge of Office Accommodation was higher than anticipated and reflects a move of office costs to corporate accommodation.
Supplies and Services	139k under	Computer Equipment Purchase - 228k under	HRA	This reflects a saving on implementing this years IT strategy. The balance is made up of a number of small variances.
Transport Costs	(92k) over	Other Transport Costs - (64k) over	HRA	This overspend has been funded by underspends in other areas.
Administration Costs	838k under	Printing and Stationery - 39k under	HRA	The underspend has been used to manage overspends elsewhere in the budget.

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Administration Costs (cont)		Bulk Printing - (134k) over	HRA	Document scanning is currently being undertaken within local offices to aid storage issues and assist a move towards electronic data storage. These costs have been managed within the overall budget.
		Training - 44k under	HRA	The cost of implementing the training programme for the year has been lower than anticipated.
		Central Administration - 856k under	HRA	The recharge of central administration was lower than anticipated and is offset by an overspend in Office Accommodation.
Payment to Other Bodies	1,279k under	Other Committees of the Authority - 1,289k under	HRA	This reflects a reduction in the recharge from other Services across the Resource for work carried out on behalf of the HRA.
Financing Charges	(2,041k) over	Debt Charges (Principal / Interest / Expenses) - 1,297k under	HRA	Debt charges were less than anticipated.
		CFCR - (3,443k) over	HRA	This reflects the contribution to the capital programme.

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Income	(1,361k) under recovered	Fees and Charges - General - (618k) under recovered	HRA	This reflects the recovery from owner occupiers and is offset by a reduction on Repairs and Maintenance expenditure.
		House Rents - 802k over recovered	HRA	This over recovery of house rents is a result of a reduction in council house sales. This will be offset by a year end transfer to the balance sheet for utilisation in future years.
		Insurance Recoveries - 318k over recovered	HRA	Recoveries from insurance claims were higher than anticipated, offset by additional expenditure on repairs and maintenance.
		Other Income - (342k) under recovered	HRA	This under recovery has been managed by over recoveries from other areas within the Service.
		Year-end Transfer from Balance Sheet - (3,930k) under recovered	HRA	This under recovery reflects the transfer to the balance sheet at the end of the year to be carried forward and utilised in future years.

South Lanarkshire Council

Housing & Technical Resources - HRA

Expenditure / Income Variance Trends 2010/11

	REVISED ANNUAL BUDGET SLC 10/11	PERIOD 14 ACTUAL TO DATE	PERIOD 14 VARIANCE AMOUNT	Over/ Under
EMPLOYEE COSTS				
APT & C BASIC	7,485	7,227	258	under
APT & C OVERTIME	320	254	66	under
APT & C SUPERANNUATION	1,206	1,157	49	under
APT & C NIC	550	522	28	under
TRAVEL AND SUBSISTENCE	135	135	0	
OTHER EMPLOYEE COSTS	200	264	(64)	over
PENSION INCREASES	114	226	(112)	over
ADDITIONAL PENSION COSTS	0	175	(175)	over
EMPLOYEE COSTS	10,010	9,960	50	under
PROPERTY COSTS				
RATES	142	80	62	under
SCOTTISH WATER - UNMETERED CHARGES	18	3	15	under
SCOTTISH WATER - METERED CHARGES	15	26	(11)	over
RENT	394	272	122	under
SERVICE CHARGE	70	106	(36)	over
FEU DUTIES	0	(1)	1	under
OTHER ACCOMMODATION COSTS	95	95	0	
BED AND BREAKFAST	0	6	(6)	over
PROPERTY INSURANCE	926	925	1	under
SECURITY COSTS	37	57	(20)	over
GROUND MAINTENANCE	4,009	3,303	706	under
REPAIRS & MAINTENANCE - INTERNAL CONTRACTOR	25,492	23,567	1,925	under
REPAIRS & MAINTENANCE - EXTERNAL CONTRACTOR	1,376	1,724	(348)	over
HOUSING - RENT FREE ACCOMMODATION	65	134	(69)	over
HOUSING - RENT W/O UNLET PERIODS	1,484	1,624	(140)	over
HOUSING - RENT W/O BAD PERIODS	887	672	215	under
ASBESTOS	0	481	(481)	over
WATER QUALITY	0	2	(2)	over
EPC	0	1	(1)	over
ELECTRICITY - CONTRACT	485	529	(44)	over
ELECTRICITY - NON CONTRACT	0	11	(11)	over
GAS	511	396	115	under
HEATING OIL	24	0	24	under
FIXTURE & FITTINGS	58	51	7	under
JANITOR SERVICE	117	130	(13)	over
CLEANING CONTRACT	353	329	24	under
CLEANING MATERIALS	60	62	(2)	over
WINDOW CLEANING	17	14	3	under
PEST CONTROL	133	115	18	under
REFUSE UPLIFT	0	15	(15)	over
REMOVAL & STORAGE COSTS	14	23	(9)	over
OTHER PROPERTY COSTS	30	44	(14)	over
OFFICE ACCOM-FACILITIES MANAGEMENT	0	1	(1)	over
SHARED OFFICE ACCOMMODATION COSTS	409	1,228	(819)	over
PROPERTY COSTS	37,221	36,025	1,196	under
SUPPLIES AND SERVICES				
COMPUTER EQUIPMENT PURCHASE	698	470	228	under
COMPUTER EQUIPMENT RENTAL	0	23	(23)	over
COMPUTER EQUIPMENT MAINTENANCE	0	14	(14)	over
I.T. EQUIPMENT MAINT-CONTRACT	49	79	(30)	over
EQUIPMENT AND OTHER TOOLS	13	25	(12)	over
AIDS FOR CLIENTS	60	102	(42)	over
ADAPTATIONS FOR CLIENTS	0	1	(1)	over
FURNITURE - OFFICE	10	9	1	under
FURNITURE - GENERAL	0	22	(22)	over
FURNISHINGS	0	6	(6)	over
MATERIALS	0	6	(6)	over
FOODSTUFFS - GENERAL	16	9	7	under
PROTECTIVE CLOTHING & UNIFORMS	53	28	25	under
LAUNDRY COSTS	16	4	12	under
OTHER SUPPLIES AND SERVICES	31	17	14	under
HEALTH AND SAFETY	11	1	10	under
CATERING - OUTWITH CONTRACT	4	5	(1)	over
DELIVERY CHARGE	0	1	(1)	over
SUPPLIES AND SERVICES	961	822	139	under

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	REVISED ANNUAL BUDGET SLC 10/11	PERIOD 14 ACTUAL TO DATE	PERIOD 14 VARIANCE AMOUNT	Over/ Under
TRANSPORT AND PLANT				
OTHER TRANSPORT COSTS	0	64	(64)	over
FLEET SERVICE CHARGES - PARTS	2	0	2	under
FLEET SERVICE CHARGES - CONTRACT HIRE	13	6	7	under
FLEET SERVICE CHARGES - ROAD FUND LICENCES	1	1	0	
HIRE OF EXTERNAL VEHICLES	0	1	(1)	over
HIRE OF EXTERNAL PLANT	0	17	(17)	over
STORAGE	4	23	(19)	over
TRANSPORT AND PLANT	20	112	(92)	over
ADMINISTRATION				
PRINTING AND STATIONERY	98	59	39	under
BULK PRINTING	150	284	(134)	over
TELEPHONES	120	110	10	under
MOBILE PHONES	56	45	11	under
ADVERTISING - OF COUNCIL SERVICE AVAILABILITY	39	45	(6)	over
ADVERTISING - OTHER	10	3	7	under
POSTAGES/COURIERS	116	121	(5)	over
MEMBERSHIP FEES/SUBSCRIPTIONS	9	9	0	
MEDICAL COSTS	24	23	1	under
PETTY OUTLAYS	4	7	(3)	over
SURVEY COSTS	0	5	(5)	over
GIRO BANK AGENCY FEES	9	8	1	under
PAYPOINT AGENCY FEES	50	41	9	under
INTERNET AGENCY FEES	6	6	0	
OTHER ADMIN COSTS	25	29	(4)	over
CONFERENCES - MEMBERS	0	1	(1)	over
CONFERENCES - OFFICIALS	18	0	18	under
TRAINING	71	27	44	under
CENTRAL ADMINISTRATION	2,807	1,951	856	under
ADMINISTRATION	3,612	2,774	838	under
PAYMENT TO OTHER BODIES				
OTHER COMMITTEES OF THE AUTHORITY	9,194	7,905	1,289	under
OTHER LOCAL AUTHORITIES	0	12	(12)	over
GRANTS TO VOLUNTARY ORGANISATIONS	3	2	1	under
PAYMENTS TO VOLUNTARY ORGANISATIONS	15	4	11	under
PAYMENTS TO OTHER BODIES	609	619	(10)	over
PAYMENT TO OTHER BODIES	9,821	8,542	1,279	under
PAYMENT TO CONTRACTORS				
PAYMENT TO PRIVATE CONTRACTOR	0	4	(4)	over
PAYMENT TO EXTERNAL CONSULTANTS	0	4	(4)	over
PAYMENT TO CONTRACTORS	0	8	(8)	over
FINANCING CHARGES				
PRINCIPAL-DEBT CHARGES	0	2,513	(2,513)	over
INTEREST-DEBT CHARGES	12,133	7,772	4,361	under
EXPENSES-DEBT CHARGES	0	551	(551)	over
NDC - DEPRECIATION & IMPAIRMENT	0	0	0	
CAR LEASING PAYMENTS	42	14	28	under
I.T. EQUIPMENT LEASING-CONTRACT	196	130	66	under
CFCR	9,727	13,170	(3,443)	over
INTEREST ON REVENUE BALANCES	(74)	(85)	11	under
EXPECTED RETURN ON EMPLOYER ASSETS (0	0	0	
INTEREST ON PENSION SCHEME LIABILITIES	0	0	0	
TRANSFER TO PENSION RESERVE (FRS17)	0	0	0	
FINANCING CHARGES	22,024	24,065	(2,041)	over
TOTAL EXPENDITURE	83,669	82,308	1,361	under

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INCOME				
SPECIFIC GRANT	(1,367)	(1,396)	29	over rec
CONTRIBUTIONS FROM OTHER BODIES	0	(120)	120	over rec
SALES - DEPARTMENTS OF THE AUTHORITY	(389)	(451)	62	over rec
FEES AND CHARGES - GENERAL	(3,543)	(2,925)	(618)	under rec
RENTAL INCOME	(696)	(651)	(45)	under rec
HOUSE RENTS	(70,808)	(71,610)	802	over rec
LOCK UP RENTS	(2,043)	(2,046)	3	over rec
COMMISSION	(235)	(248)	13	over rec
INSURANCE RECOVERIES	(250)	(568)	318	over rec
OTHER INCOME	(4,150)	(3,808)	(342)	under rec
NON DISTRIBUTED COSTS	0	0	0	
TMC BALANCE TO BAL SHEET	0	35	(35)	under rec
TRADING SERVICES SURPLUS REALLOCATION	0	(2,262)	2,262	over rec
YEAR END T/FER TO BALANCE SHEET	(188)	3,742	(3,930)	under rec
INCOME	(83,669)	(82,308)	(1,361)	under rec
NET EXPENDITURE	0	0	0	