

### Housing and Technical Resources - HRA Variance Analysis 2009/10 (Period 10)

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Employee Costs	(107k) over	APT&C Overtime - (50k) over	HRA	<p>This overspend relates mainly to overtime for one-off projects, for example the introduction of the Document Management System which links to the Common Allocation System.</p> <p>The balance is made up of a number of small variances which will be managed within the overall budget.</p>
Property Costs	(383k) over	Rent - 101k under	HRA	This underspend relates to rent charges for Cambuslang Gate which have been less than anticipated, due to a review of charges based on levels of occupation.
		Repairs and Maintenance - Internal and External Contractors - (200k) over	HRA	This overspend reflects demand for repairs and is offset by additional income from the recovery of rechargeable repairs and insurance claims.
		Housing Rent Written Off - Unlet Periods - (170k) over	HRA	The overspend reflects the current level of void properties within the garage stock.

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Property Costs (cont)		Housing Rent Written Off - Bad Periods - (100k) over	HRA	This overspend reflects the outcome of a recent bad debt review.
		Electricity - Contract - 51k under	HRA	This underspend reflects the anticipated outturn for electricity costs for HRA properties, and is offset by an overspend in gas .
		Gas - (81k) over	HRA	This overspend is partially offset by an underspend on electricity.
		Cleaning Contract - (55k) over	HRA	This overspend will be managed within the overall HRA budget.
		Other Property Costs - 126k under	HRA	This underspend has occurred as a result of tight budget controls and will be used to manage overspends elsewhere in the budget.  The balance is made up of a number of small variances across the service.
Supplies and Services	(65k) over	Aids for Clients - (59k) over	HRA	This relates to expenditure on Community Alarms and will be managed within the overall budget.

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Income	598k over recovered	Fees and Charges - General - 179k over recovered	HRA	This relates to the income from rechargeable repairs and is offset by an overspend on repairs and maintenance (see Property Costs above).
		House Rents - 623k over recovered	HRA	This over recovery of house rents is a result of a reduction in council house sales. This is being used to partially offset an overspend in unlet periods with the balance being transferred to the balance sheet for utilisation in future years.
		Insurance Recoveries - 113k over recovered	HRA	This overrecovery of insurance settlements is off-set by additional expenditure on repairs and maintenance.
		Year End Transfer to Balance Sheet - (351k) under recovered	HRA	This under recovery represents the transfer of the underspend on the HRA account to the balance sheet to be carried forward for use in future years.

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EMPLOYEE COSTS											
APT & C BASIC	8,591	6	under	4	under	2	under	6,317	6,318	(1)	over
APT & C OVERTIME	501	(17)	over	(37)	over	(54)	over	369	419	(50)	over
APT & C SUPERANNUATION	1,289	(14)	over	(15)	over	(18)	over	948	970	(22)	over
APT & C NIC	623	(14)	over	(16)	over	(18)	over	458	478	(20)	over
TRAVEL AND SUBSISTENCE	177	4	under	4	under	5	under	130	124	6	under
OTHER EMPLOYEE COSTS	112	22	under	7	under	11	under	82	64	18	under
PENSION INCREASES	135	(24)	over	(28)	over	(34)	over	100	138	(38)	over
<b>EMPLOYEE COSTS</b>	<b>11,428</b>	<b>(37)</b>	<b>over</b>	<b>(81)</b>	<b>over</b>	<b>(106)</b>	<b>over</b>	<b>8,404</b>	<b>8,511</b>	<b>(107)</b>	<b>over</b>
PROPERTY COSTS											
RATES	139	10	under	7	under	7	under	139	132	7	under
SCOTTISH WATER - UNMETERED CHARGES	18	3	under	5	under	14	under	18	4	14	under
SCOTTISH WATER - METERED CHARGES	15	3	under	5	under	2	under	15	16	(1)	over
RENT	574	69	under	107	under	99	under	400	299	101	under
SERVICE CHARGE	70	(4)	over	(4)	over	(4)	over	0	4	(4)	over
FEU DUTIES	0	0		0		1	under	0	(1)	1	under
OTHER ACCOMMODATION COSTS	95	18	under	15	under	13	under	95	84	11	under
BED AND BREAKFAST	0	0		0		(1)	over	0	8	(8)	over
PROPERTY INSURANCE	926	(3)	over	(3)	over	1	under	4	4	0	
SECURITY COSTS	64	16	under	17	under	17	under	44	21	23	under
GROUND MAINTENANCE	3,718	10	under	(8)	over	(46)	over	3,250	3,289	(39)	over
REPAIRS & MAINTENANCE - INTERNAL CONTRACTOR	26,775	(303)	over	(237)	over	(180)	over	17,555	17,755	(200)	over
REPAIRS & MAINTENANCE - EXTERNAL CONTRACTOR	436	(37)	over	(106)	over	0		302	302	0	
HOUSING - RENT FREE ACCOMMODATION	65	(14)	over	(20)	over	(28)	over	45	78	(33)	over
HOUSING - RENT W/O UNLET PERIODS	1,422	(97)	over	(198)	over	(193)	over	1,010	1,180	(170)	over
HOUSING - RENT W/O BAD PERIODS	887	(30)	over	(26)	over	(88)	over	186	286	(100)	over
SHARED PROPERTY SUSPENSE	0	(4)	over	(20)	over	(23)	over	0	23	(23)	over
ELECTRICITY - CONTRACT	596	(25)	over	25	under	(54)	over	291	240	51	under
ELECTRICITY - NON CONTRACT	0	(2)	over	(2)	over	(2)	over	0	3	(3)	over
GAS	315	(14)	over	(44)	over	(91)	over	218	299	(81)	over
HEATING OIL	24	(4)	over	1	under	3	under	17	12	5	under
SOLID FUEL	0	0		(1)	over	(1)	over	0	1	(1)	over
FIXTURE & FITTINGS	58	13	under	2	under	(17)	over	40	62	(22)	over
JANITOR SERVICE	115	(14)	over	(16)	over	(20)	over	79	108	(29)	over
CLEANING CONTRACT	319	(21)	over	(25)	over	(32)	over	221	276	(55)	over
CLEANING MATERIALS	107	20	under	23	under	27	under	74	44	30	under
WINDOW CLEANING	16	(2)	over	(1)	over	(3)	over	11	18	(7)	over
PEST CONTROL	168	6	under	13	under	40	under	145	104	41	under
REFUSE UPLIFT	0	(7)	over	(9)	over	(9)	over	0	9	(9)	over
REMOVAL & STORAGE COSTS	14	(5)	over	(8)	over	(7)	over	9	17	(8)	over
OTHER PROPERTY COSTS	238	232	under	47	under	59	under	150	24	126	under
SHARED OFFICE ACCOMMODATION COSTS	447	0		0		0		0	0	0	
<b>PROPERTY COSTS</b>	<b>37,621</b>	<b>(186)</b>	<b>over</b>	<b>(461)</b>	<b>over</b>	<b>(516)</b>	<b>over</b>	<b>24,318</b>	<b>24,701</b>	<b>(383)</b>	<b>over</b>

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SUPPLIES AND SERVICES											
COMPUTER EQUIPMENT PURCHASE	496	6	under	6	under	29	under	344	366	(22)	over
COMPUTER EQUIPMENT MAINTENANCE	0	(1)	over	(1)	over	(1)	over	0	1	(1)	over
I.T. EQUIPMENT MAINT-CONTRACT	69	0		(2)	over	(11)	over	69	63	6	under
I.T.-ELECTRONIC MESSAGING	200	(4)	over	4	under	(4)	over	139	104	35	under
EQUIPMENT AND OTHER TOOLS	13	3	under	4	under	2	under	9	6	3	under
AIDS FOR CLIENTS	0	0		(24)	over	(39)	over	0	59	(59)	over
FURNITURE - OFFICE	9	1	under	2	under	2	under	7	6	1	under
FURNITURE - GENERAL	0	(1)	over	(1)	over	(1)	over	0	1	(1)	over
FURNISHINGS	0	0		(4)		(5)	over	0	6	(6)	over
MATERIALS	0	(4)	over	(5)	over	(5)	over	0	5	(5)	over
FOODSTUFFS - GENERAL	16	(1)	over	0		(1)	over	11	13	(2)	over
PROTECTIVE CLOTHING & UNIFORMS	36	(5)	over	(21)	over	(9)	over	25	50	(25)	over
LAUNDRY COSTS	16	(11)	over	(3)	over	(2)	over	11	13	(2)	over
OTHER SUPPLIES AND SERVICES	36	0		6	under	6	under	25	16	9	under
HEALTH AND SAFETY	11	2	under	3	under	3	under	8	4	4	under
CATERING - OUTWITH CONTRACT	4	1	under	0		1	under	3	2	1	under
DELIVERY CHARGE	0	0		0		0		0	1	(1)	over
<b>SUPPLIES AND SERVICES</b>	<b>906</b>	<b>(14)</b>	<b>over</b>	<b>(36)</b>	<b>over</b>	<b>(35)</b>	<b>over</b>	<b>651</b>	<b>716</b>	<b>(65)</b>	<b>over</b>
TRANSPORT AND PLANT											
FLEET SERVICE CHARGES - PARTS	0	0		0		(1)	over	0	1	(1)	over
FLEET SERVICE CHARGES - CONTRACT HIRE	20	9	under	11	under	12	under	14	0	14	under
FLEET SERVICE CHARGES - FUEL	0	(1)	over	(1)	over	(1)	over	0	1	(1)	over
STORAGE	0	(10)	over	(10)	over	(19)	over	0	11	(11)	over
<b>TRANSPORT AND PLANT</b>	<b>20</b>	<b>(2)</b>	<b>over</b>	<b>0</b>		<b>(9)</b>	<b>over</b>	<b>14</b>	<b>13</b>	<b>1</b>	<b>under</b>

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ADMINISTRATION											
PRINTING AND STATIONERY	230	(51)	over	12	under	18	under	127	127	0	
DO PRINTING	0	(5)	over	(6)	over	(7)	over	0	8	(8)	over
TELEPHONES	126	(7)	over	(3)	over	0		87	91	(4)	over
MOBILE PHONES	26	(2)	over	(8)	over	(6)	over	18	25	(7)	over
ADVERTISING - RECRUITMENT	0	(1)	over	(1)	over	(1)	over	0	1	(1)	over
ADVERTISING - OF COUNCIL SERVICE AVAILABILITY	31	0		0		0		0	0	0	
ADVERTISING - OTHER	9	(1)	over	0		0		6	6	0	
POSTAGES/COURIERS	118	(33)	over	(27)	over	(37)	over	82	123	(41)	over
MEMBERSHIP FEES/SUBSCRIPTIONS	9	(4)	over	(3)	over	(2)	over	6	8	(2)	over
MEDICAL COSTS	24	0		(1)	over	0		16	17	(1)	over
LEGAL EXPENSES	0	0		0		0		0	1	(1)	over
PETTY OUTLAYS	4	(2)	over	(2)	over	(2)	over	3	6	(3)	over
SURVEY COSTS	0	(3)	over	(3)	over	(5)	over	0	4	(4)	over
GIRO BANK AGENCY FEES	65	26	under	31	under	35	under	45	6	39	under
PAYPOINT AGENCY FEES	0	(24)	over	(28)	over	(32)	over	0	36	(36)	over
INTERNET AGENCY FEES	0	(2)	over	(3)	over	(3)	over	0	4	(4)	over
OTHER ADMIN COSTS	137	(64)	over	(8)	over	0		95	86	9	under
CONFERENCES - MEMBERS	0	(1)	over	(1)	over	(1)	over	0	2	(2)	over
CONFERENCES - OFFICIALS	18	6	under	7	under	8	under	13	3	10	under
TRAINING	102	(7)	over	(5)	over	(2)	over	71	66	5	under
CENTRAL ADMINISTRATION	2,769	0		0		0		0	0	0	
<b>ADMINISTRATION</b>	<b>3,668</b>	<b>(175)</b>	<b>over</b>	<b>(49)</b>	<b>over</b>	<b>(37)</b>	<b>over</b>	<b>569</b>	<b>620</b>	<b>(51)</b>	<b>over</b>
PAYMENT TO OTHER BODIES											
OTHER COMMITTEES OF THE AUTHORITY	8,842	0		0		0		0	0	0	
OTHER LOCAL AUTHORITIES	0	0		0		0		0	6	(6)	over
GRANTS TO VOLUNTARY ORGANISATIONS	3	0		(2)	over	0		2	3	(1)	over
PAYMENTS TO VOLUNTARY ORGANISATIONS	15	8	under	8	under	1	under	10	6	4	under
PAYMENTS TO OTHER BODIES	243	35	under	51	under	(18)	over	168	170	(2)	over
<b>PAYMENT TO OTHER BODIES</b>	<b>9,103</b>	<b>43</b>	<b>under</b>	<b>57</b>	<b>under</b>	<b>(17)</b>	<b>over</b>	<b>180</b>	<b>185</b>	<b>(5)</b>	<b>over</b>
PAYMENT TO CONTRACTORS											
PAYMENT TO PRIVATE CONTRACTOR	50	(15)	over	16	under	20	under	39	27	12	under
PAYMENT TO EXTERNAL CONSULTANTS	10	(6)	over	(4)	over	(3)	over	8	12	(4)	over
<b>PAYMENT TO CONTRACTORS</b>	<b>60</b>	<b>(21)</b>	<b>over</b>	<b>12</b>	<b>under</b>	<b>17</b>	<b>under</b>	<b>47</b>	<b>39</b>	<b>8</b>	<b>under</b>

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FINANCING CHARGES											
INTEREST-DEBT CHARGES	8,929	0		0		0		0	0	0	
LEASING CHARGES - FINANCE	0	(3)	over	0		0		0	0	0	
LEASING CHARGES - OPERATIONAL	0	0		(3)	over	(3)	over	0	3	(3)	over
CAR LEASING PAYMENTS	62	11	under	10	under	9	under	62	40	22	under
I.T. EQUIPMENT LEASING-CONTRACT	165	(24)	over	(10)	over	(16)	over	125	140	(15)	over
CFCR	11,075	(347)	over	0		0		11,075	11,075	0	
INTEREST ON REVENUE BALANCES	(853)	0		0		0		0	0	0	
<b>FINANCING CHARGES</b>	<b>19,378</b>	<b>(363)</b>	<b>over</b>	<b>(3)</b>	<b>over</b>	<b>(10)</b>	<b>over</b>	<b>11,262</b>	<b>11,258</b>	<b>4</b>	<b>under</b>
<b>TOTAL EXPENDITURE</b>	<b>82,184</b>	<b>(755)</b>	<b>over</b>	<b>(561)</b>	<b>over</b>	<b>(713)</b>	<b>over</b>	<b>45,445</b>	<b>46,043</b>	<b>(598)</b>	<b>over</b>
INCOME											
SPECIFIC GRANT	(1,347)	(21)	under rec	(15)	under rec	(17)	under rec	(548)	(532)	(16)	under rec
SALES - DEPARTMENTS OF THE AUTHORITY	(763)	0		0		0		0	0	0	
FEES AND CHARGES - GENERAL	(3,629)	214	over rec	154	over rec	164	over rec	(1,353)	(1,532)	179	over rec
RENTAL INCOME	(696)	(37)	under rec	(34)	under rec	(34)	under rec	(494)	(456)	(38)	under rec
HOUSE RENTS	(69,235)	391	over rec	380	over rec	596	over rec	(49,157)	(49,780)	623	over rec
LOCK UP RENTS	(1,900)	28	over rec	37	over rec	38	over rec	(1,399)	(1,445)	46	over rec
COMMISSION	(235)	(1)	under rec	0		15	over rec	(81)	(101)	20	over rec
INSURANCE RECOVERIES	(250)	172	over rec	190	over rec	186	over rec	(173)	(286)	113	over rec
OTHER INCOME	(4,129)	9	over rec	28	over rec	11	over rec	(3,220)	(3,242)	22	over rec
YEAR END T/FER TO BALANCE SHEET	0	0		(179)	under rec	(246)	under rec	0	351	(351)	under rec
<b>INCOME</b>	<b>(82,184)</b>	<b>755</b>	<b>over rec</b>	<b>561</b>	<b>over rec</b>	<b>713</b>	<b>over rec</b>	<b>(56,425)</b>	<b>(57,023)</b>	<b>598</b>	<b>over rec</b>
<b>NET EXPENDITURE</b>	<b>0</b>	<b>0</b>		<b>0</b>		<b>0</b>		<b>(10,980)</b>	<b>(10,980)</b>	<b>0</b>	