

Housing and Technical Resources - HRA Variance Analysis 2009/10 (Period 8)

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Employee Costs	(81k) over	APT&C Overtime - (37k) over	HRA	<p>The overspend is mainly due to expenditure on Sheltered Wardens and Caretakers. These costs will be managed within the overall budget.</p> <p>The balance is made up of a number of small variances across the service.</p>
Property Costs	(461k) over	Rent - 107k 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 - (343k) over	HRA	This overspend reflects demand for repairs and is off-set by additional income from the recovery of rechargeable repairs and insurance claims.
		Housing Rent Written Off - Unlet Periods - (198k) 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)		Other Property Costs - 47k under	HRA	<p>This underspend has occurred as a result of tight budget controls and will be used to manage overspends elsewhere in the budget.</p> <p>The balance is made up of a number of small variances across the service.</p>
Payment to Other Bodies	57k under	Payment to Other Bodies - 51k under	HRA	This relates to the timing of external payments and the underspend will reduce by the year-end.
Income	561k over recovered	<p>Fees and Charges - General - 154k over recovered</p> <p>House Rents - 380k over recovered</p> <p>Insurance Recoveries - 190k over recovered</p>	<p>HRA</p> <p>HRA</p> <p>HRA</p>	<p>This relates to the income from rechargeable repairs and is offset by an overspend on repairs and maintenance (see Property costs above)</p> <p>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 below.</p> <p>This overrecovery of insurance settlements is off-set by additional expenditure on repairs and maintenance.</p>

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Income (cont)		Year End Transfer to Balance Sheet - (179k) 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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Expenditure / Income Variance Trends 2009/10

	REVISED ANNUAL BUDGET SLC 09/10	PERIOD 5 VARIANCE AMOUNT	Over/ Under	PERIOD 6 VARIANCE AMOUNT	Over/ Under	PERIOD 7 VARIANCE AMOUNT	Over/ Under	PERIOD 8 ESTIMATE TO DATE	PERIOD 8 ACTUAL TO DATE	PERIOD 8 VARIANCE AMOUNT	Over/ Under
EMPLOYEE COSTS											
APT & C BASIC	8,591	(14)	over	(9)	over	6	under	5,001	4,997	4	under
APT & C OVERTIME	501	23	under	(1)	over	(17)	over	292	329	(37)	over
APT & C SUPERANNUATION	1,289	(12)	over	(13)	over	(14)	over	750	765	(15)	over
APT & C NIC	623	(10)	over	(13)	over	(14)	over	363	379	(16)	over
TRAVEL AND SUBSISTENCE	177	4	under	4	under	4	under	103	99	4	under
OTHER EMPLOYEE COSTS	112	0		17	under	22	under	65	58	7	under
PENSION INCREASES	135	(13)	over	(19)	over	(24)	over	79	107	(28)	over
EMPLOYEE COSTS	11,428	(22)	over	(34)	over	(37)	over	6,653	6,734	(81)	over
PROPERTY COSTS											
RATES	139	0		0		10	under	139	132	7	under
SCOTTISH WATER - UNMETERED CHARGES	18	(4)	over	1	under	3	under	9	4	5	under
SCOTTISH WATER - METERED CHARGES	15	(6)	over	(1)	over	3	under	15	10	5	under
RENT	574	22	under	22	under	69	under	309	202	107	under
SERVICE CHARGE	70	0		(4)	over	(4)	over	0	4	(4)	over
OTHER ACCOMMODATION COSTS	95	0		20	under	18	under	95	80	15	under
PROPERTY INSURANCE	926	(3)	over	(3)	over	(3)	over	0	3	(3)	over
SECURITY COSTS	64	10	under	12	under	16	under	34	17	17	under
GROUND MAINTENANCE	3,718	0		(15)	over	10	under	2,733	2,741	(8)	over
REPAIRS & MAINTENANCE - INT. CONTRACT	26,775	78	under	(200)	over	(303)	over	14,087	14,324	(237)	over
REPAIRS & MAINTENANCE - EXTERNAL CONTRACTOR	436	(78)	over	(15)	over	(37)	over	235	341	(106)	over
HOUSING - RENT FREE ACCOMMODATION	65	(3)	over	(7)	over	(14)	over	35	55	(20)	over
HOUSING - RENT W/O UNLET PERIODS	1,422	(100)	over	(30)	over	(97)	over	868	1,066	(198)	over
HOUSING - RENT W/O BAD PERIODS	887	0		0		(30)	over	158	184	(26)	over
SHARED PROPERTY SUSPENSE	0	(2)	over	(3)	over	(4)	over	0	20	(20)	over
ELECTRICITY - CONTRACT	596	20	under	(26)	over	(25)	over	229	204	25	under
ELECTRICITY - NON CONTRACT	0	(2)	over	(2)	over	(2)	over	0	2	(2)	over
GAS	315	0		(28)	over	(14)	over	218	262	(44)	over
HEATING OIL	24	3	under	(5)	over	(4)	over	13	12	1	under
SOLID FUEL	0	0		0		0		0	1	(1)	over
FIXTURE & FITTINGS	58	(16)	over	(4)	over	13	under	31	29	2	under
JANITOR SERVICE	115	(11)	over	(12)	over	(14)	over	71	87	(16)	over
CLEANING CONTRACT	319	(15)	over	(17)	over	(21)	over	196	221	(25)	over
CLEANING MATERIALS	107	14	under	16	under	20	under	58	35	23	under
WINDOW CLEANING	16	2	under	(3)	over	(2)	over	9	10	(1)	over
PEST CONTROL	168	23	under	25	under	6	under	103	90	13	under
REFUSE UPLIFT	0	(5)	over	(7)	over	(7)	over	0	9	(9)	over
REMOVAL & STORAGE COSTS	14	(5)	over	(5)	over	(5)	over	7	15	(8)	over
OTHER PROPERTY COSTS	238	100	under	197	under	232	under	63	16	47	under
SHARED OFFICE ACCOMMODATION COSTS	447	0		0		0		0	0	0	
PROPERTY COSTS	37,621	22	under	(94)	over	(186)	over	19,715	20,176	(461)	over

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SUPPLIES AND SERVICES											
COMPUTER EQUIPMENT PURCHASE	496	90	under	83	under	6	under	343	337	6	under
COMPUTER EQUIPMENT RENTAL	0	(38)	over	(38)	over	0		0	0	0	
COMPUTER EQUIPMENT MAINTENANCE	0	(1)	over	(1)	over	(1)	over	0	1	(1)	over
COMPUTER EQUIPMENT RENTAL	0	0		0		0		0	0	0	
I.T. EQUIPMENT MAINT-CONTRACT	69	(1)	over	(1)	over	0		51	53	(2)	over
I.T.-ELECTRONIC MESSAGING	200	(52)	over	(52)	over	(4)	over	108	104	4	under
EQUIPMENT AND OTHER TOOLS	13	2	under	2	under	3	under	7	3	4	under
AIDS FOR CLIENTS	0	0		(5)	over	0		0	24	(24)	over
FURNITURE - OFFICE	9	(5)	over	2	under	1	under	5	3	2	under
FURNITURE - GENERAL	0	1	under	(1)	over	(1)	over	0	1	(1)	over
FURNISHINGS	0	0		0		0		0	4	(4)	
MATERIALS	0	(2)	over	(8)	over	(4)	over	0	5	(5)	over
MATERIALS (INSURABLE LOSSES)	0	(7)	over	0		0		0	0	0	
FOODSTUFFS - GENERAL	16	0		0		(1)	over	9	9	0	
PROTECTIVE CLOTHING & UNIFORMS	36	(2)	over	(1)	over	(5)	over	20	41	(21)	over
LAUNDRY COSTS	16	(1)	over	(6)	over	(11)	over	9	12	(3)	over
OTHER SUPPLIES AND SERVICES	36	8	under	4	under	0		19	13	6	under
HEALTH AND SAFETY	11	2	under	3	under	2	under	6	3	3	under
CATERING - OUTWITH CONTRACT	4	0		1	under	1	under	2	2	0	
SUPPLIES AND SERVICES	906	(6)	over	(18)	over	(14)	over	579	615	(36)	over
TRANSPORT AND PLANT											
FLEET SERVICE CHARGES - CONTRACT HIRE	20	6	under	2	under	9	under	11	0	11	under
FLEET SERVICE CHARGES - FUEL	0	0		(1)	over	(1)	over	0	1	(1)	over
STORAGE	0	0		0		(10)	over	0	10	(10)	over
TRANSPORT AND PLANT	20	6	under	1	under	(2)	over	11	11	0	

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ADMINISTRATION											
PRINTING AND STATIONERY	230	(25)	over	(33)	over	(51)	over	124	112	12	under
DO PRINTING	0	0		0		(5)	over	0	6	(6)	over
TELEPHONES	126	0		(2)	over	(7)	over	68	71	(3)	over
MOBILE PHONES	26	(1)	over	(2)	over	(2)	over	14	22	(8)	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	2	under	2	under	(1)	over	5	5	0	
POSTAGES/COURIERS	118	(2)	over	1	under	(33)	over	73	100	(27)	over
MEMBERSHIP FEES/SUBSCRIPTIONS	9	(3)	over	(4)	over	(4)	over	5	8	(3)	over
MEDICAL COSTS	24	0		0		0		13	14	(1)	over
PETTY OUTLAYS	4	(1)	over	(1)	over	(2)	over	2	4	(2)	over
SURVEY COSTS	0	(3)	over	(2)	over	(3)	over	0	3	(3)	over
GIRO BANK AGENCY FEES	65	18	under	0		26	under	35	4	31	under
PAYPOINT AGENCY FEES	0	(17)	over	0		(24)	over	0	28	(28)	over
INTERNET AGENCY FEES	0	(2)	over	0		(2)	over	0	3	(3)	over
OTHER ADMIN COSTS	137	(36)	over	(34)	over	(64)	over	74	82	(8)	over
CONFERENCES - MEMBERS	0	(1)	over	(1)	over	(1)	over	0	1	(1)	over
CONFERENCES - OFFICIALS	18	4	under	4	under	6	under	10	3	7	under
TRAINING	102	0		(9)	over	(7)	over	55	60	(5)	over
CENTRAL ADMINISTRATION	2,769	0		0		0		0	0	0	
ADMINISTRATION	3,668	(68)	over	(82)	over	(175)	over	478	527	(49)	over
PAYMENT TO OTHER BODIES											
OTHER COMMITTEES OF THE AUTHORITY	8,317	0		0		0		0	0	0	
GRANTS TO VOLUNTARY ORGANISATIONS	3	(2)	over	0		0		1	3	(2)	over
PAYMENTS TO VOLUNTARY ORGANISATIONS	15	6	under	4	under	8	under	8	0	8	under
PAYMENTS TO OTHER BODIES	243	0		18	under	35	under	220	169	51	under
PAYMENT TO OTHER BODIES	8,578	4	under	22	under	43	under	229	172	57	under
PAYMENT TO CONTRACTORS											
PAYMENT TO PRIVATE CONTRACTOR	50	0		(15)	over	(15)	over	31	15	16	under
PAYMENT TO EXTERNAL CONSULTANTS	10	0		(6)	over	(6)	over	6	10	(4)	over
PAYMENT TO CONTRACTORS	60	0		(21)	over	(21)	over	37	25	12	under

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FINANCING CHARGES											
INTEREST-DEBT CHARGES	8,929	0		0		0		0	0	0	
LEASING CHARGES - FINANCE	0	0		0		(3)	over	0	0	0	
LEASING CHARGES - OPERATIONAL	0	(2)	over	(3)	over	0		0	3	(3)	over
CAR LEASING PAYMENTS	62	(1)	over	(3)	over	11	under	47	37	10	under
I.T. EQUIPMENT LEASING-CONTRACT	165	(10)	over	(10)	over	(24)	over	124	134	(10)	over
CFCR	11,075	(251)	over	(401)	over	(347)	over	11,075	11,075	0	
INTEREST ON REVENUE BALANCES	(853)	0		0		0		0	0	0	
FINANCING CHARGES	19,378	(264)	over	(417)	over	(363)	over	11,246	11,249	(3)	over
TOTAL EXPENDITURE	81,659	(328)	over	(643)	over	(755)	over	38,948	39,509	(561)	over
INCOME											
SPECIFIC GRANT	(821)	(38)	under rec	(9)	under rec	(21)	under rec	(480)	(465)	(15)	under rec
SALES - DEPARTMENTS OF THE AUTHORITY	(763)	0		0		0		0	0	0	
FEES AND CHARGES - GENERAL	(3,629)	81	over rec	161	over rec	214	over rec	(1,191)	(1,345)	154	over rec
RENTAL INCOME	(696)	0		(37)	under rec	(37)	under rec	(348)	(314)	(34)	under rec
HOUSE RENTS	(69,235)	251	over rec	401	over rec	391	over rec	(40,545)	(40,925)	380	over rec
LOCK UP RENTS	(1,900)	30	over rec	20	over rec	28	over rec	(1,310)	(1,347)	37	over rec
COMMISSION	(235)	0		1	over rec	(1)	under rec	(67)	(67)	0	
INSURANCE RECOVERIES	(250)	0		123	over rec	172	over rec	(135)	(325)	190	over rec
OTHER INCOME	(4,130)	0		(5)	under rec	9	over rec	(2,531)	(2,559)	28	over rec
YEAR END T/FER TO BALANCE SHEET	0	0		0		0		0	179	(179)	under rec
INCOME	(81,659)	324	over rec	655	over rec	755	over rec	(46,607)	(47,168)	561	over rec
NET EXPENDITURE	0	(4)	over	12	under	0		(7,659)	(7,659)	0	