

Housing and Technical Resources - HRA Variance Analysis 2009/10 (Period 11)

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Employee Costs	(92k) over	APT&C Overtime - (38k) 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	(455k) 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.
		Housing Rent Written Off - Unlet Periods - (256k) over	HRA	The overspend reflects the current level of void properties within the garage stock.
		Housing Rent Written Off - Bad Periods - (165k) over	HRA	This overspend reflects the outcome of a recent bad debt review.
		Electricity - Contract - (52k) over	HRA	This overspend reflects the anticipated outturn for electricity costs for HRA properties.

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Property Costs (cont)		Gas - (114k) over	HRA	This overspend reflects the anticipated outturn for gas costs for HRA properties.
		Other Property Costs - 143k 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>
Income	612k over recovered	Fees and Charges - General - 156k over recovered	HRA	This relates to the income from rechargeable repairs.
		Rental Income - (74k) under recovered	HRA	This reflects current rental income to date for properties within the HRA portfolio.
		House Rents - 746k 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.

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Income (cont)		Insurance Recoveries - 112k over recovered	HRA	This overrecovery of insurance settlements reflects the level of insurance claims settled.
		Other Income - 75k over recovered	HRA	This over recovery reflects agreed contracts for the provision of Supporting People services.
		Year End Transfer to Balance Sheet - (480k) 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

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EMPLOYEE COSTS											
APT & C BASIC	8,591	4	under	2	under	(1)	over	6,975	6,985	(10)	over
APT & C OVERTIME	501	(37)	over	(54)	over	(50)	over	407	445	(38)	over
APT & C SUPERANNUATION	1,289	(15)	over	(18)	over	(22)	over	1,046	1,069	(23)	over
APT & C NIC	623	(16)	over	(18)	over	(20)	over	506	527	(21)	over
TRAVEL AND SUBSISTENCE	177	4	under	5	under	6	under	144	135	9	under
OTHER EMPLOYEE COSTS	112	7	under	11	under	18	under	91	68	23	under
PENSION INCREASES	135	(28)	over	(34)	over	(38)	over	110	142	(32)	over
EMPLOYEE COSTS	11,428	(81)	over	(106)	over	(107)	over	9,279	9,371	(92)	over
PROPERTY COSTS											
RATES	139	7	under	7	under	7	under	139	132	7	under
SCOTTISH WATER - UNMETERED CHARGES	18	5	under	14	under	14	under	18	4	14	under
SCOTTISH WATER - METERED CHARGES	15	5	under	2	under	(1)	over	15	17	(2)	over
RENT	574	107	under	99	under	101	under	431	324	107	under
SERVICE CHARGE	70	(4)	over	(4)	over	(4)	over	0	4	(4)	over
FEU DUTIES	0	0		1	under	1	under	0	(1)	1	under
OTHER ACCOMMODATION COSTS	95	15	under	13	under	11	under	95	87	8	under
BED AND BREAKFAST	0	0		(1)	over	(8)	over	0	1	(1)	over
PROPERTY INSURANCE	926	(3)	over	1	under	0		926	927	(1)	over
SECURITY COSTS	64	17	under	17	under	23	under	49	21	28	under
GROUND MAINTENANCE	3,718	(8)	over	(46)	over	(39)	over	3,448	3,494	(46)	over
REPAIRS & MAINTENANCE - INTERNAL CONTRACTORS	26,775	(237)	over	(180)	over	(200)	over	19,433	19,437	(4)	over
REPAIRS & MAINTENANCE - EXTERNAL CONTRACTOR	357	(106)	over	0		0		275	275	0	
HOUSING - RENT FREE ACCOMMODATION	65	(20)	over	(28)	over	(33)	over	50	85	(35)	over
HOUSING - RENT W/O UNLET PERIODS	1,422	(198)	over	(193)	over	(170)	over	1,076	1,332	(256)	over
HOUSING - RENT W/O BAD PERIODS	887	(26)	over	(88)	over	(100)	over	180	345	(165)	over
SHARED PROPERTY SUSPENSE	0	(20)	over	(23)	over	(23)	over	0	24	(24)	over
ELECTRICITY - CONTRACT	596	25	under	(54)	over	51	under	281	333	(52)	over
ELECTRICITY - NON CONTRACT	0	(2)	over	(2)	over	(3)	over	0	3	(3)	over
GAS	315	(44)	over	(91)	over	(81)	over	243	357	(114)	over
HEATING OIL	24	1	under	3	under	5	under	19	12	7	under
SOLID FUEL	0	(1)	over	(1)	over	(1)	over	0	1	(1)	over
FIXTURE & FITTINGS	58	2	under	(17)	over	(22)	over	45	67	(22)	over
JANITOR SERVICE	115	(16)	over	(20)	over	(29)	over	88	119	(31)	over
CLEANING CONTRACT	319	(25)	over	(32)	over	(55)	over	266	303	(37)	over
CLEANING MATERIALS	107	23	under	27	under	30	under	82	49	33	under
WINDOW CLEANING	16	(1)	over	(3)	over	(7)	over	12	18	(6)	over
PEST CONTROL	168	13	under	40	under	41	under	130	108	22	under
REFUSE UPLIFT	0	(9)	over	(9)	over	(9)	over	0	14	(14)	over
REMOVAL & STORAGE COSTS	14	(8)	over	(7)	over	(8)	over	10	17	(7)	over
OTHER PROPERTY COSTS	238	47	under	59	under	126	under	168	25	143	under
SHARED OFFICE ACCOMMODATION COSTS	447	0		0		0		0	0	0	
PROPERTY COSTS	37,542	(461)	over	(516)	over	(383)	over	27,479	27,934	(455)	over

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SUPPLIES AND SERVICES											
COMPUTER EQUIPMENT PURCHASE	496	6	under	29	under	(22)	over	382	386	(4)	over
COMPUTER EQUIPMENT MAINTENANCE	0	(1)	over	(1)	over	(1)	over	0	1	(1)	over
I.T. EQUIPMENT MAINT-CONTRACT	69	(2)	over	(11)	over	6	under	69	80	(11)	over
I.T.-ELECTRONIC MESSAGING	200	4	under	(4)	over	35	under	154	158	(4)	over
EQUIPMENT AND OTHER TOOLS	13	4	under	2	under	3	under	10	7	3	under
AIDS FOR CLIENTS	78	(24)	over	(39)	over	(59)	over	60	60	0	
FURNITURE - OFFICE	9	2	under	2	under	1	under	7	6	1	under
FURNITURE - GENERAL	0	(1)	over	(1)	over	(1)	over	0	1	(1)	over
FURNISHINGS	0	(4)		(5)	over	(6)	over	0	7	(7)	over
MATERIALS	1	(5)	over	(5)	over	(5)	over	0	5	(5)	over
FOODSTUFFS - GENERAL	16	0		(1)	over	(2)	over	12	14	(2)	over
PROTECTIVE CLOTHING & UNIFORMS	36	(21)	over	(9)	over	(25)	over	28	52	(24)	over
LAUNDRY COSTS	16	(3)	over	(2)	over	(2)	over	12	13	(1)	over
OTHER SUPPLIES AND SERVICES	36	6	under	6	under	9	under	28	20	8	under
HEALTH AND SAFETY	11	3	under	3	under	4	under	8	4	4	under
CATERING - OUTWITH CONTRACT	4	0		1	under	1	under	3	2	1	under
DELIVERY CHARGE	0	0		0		(1)	over	0	0	0	
SUPPLIES AND SERVICES	985	(36)	over	(35)	over	(65)	over	773	816	(43)	over
TRANSPORT AND PLANT											
FLEET SERVICE CHARGES - PARTS	0	0		(1)	over	(1)	over	0	1	(1)	over
FLEET SERVICE CHARGES - CONTRACT HIRE	20	11	under	12	under	14	under	16	1	15	under
FLEET SERVICE CHARGES - FUEL	0	(1)	over	(1)	over	(1)	over	0	1	(1)	over
STORAGE	0	(10)	over	(19)	over	(11)	over	0	11	(11)	over
TRANSPORT AND PLANT	20	0		(9)	over	1	under	16	14	2	under

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ADMINISTRATION											
PRINTING AND STATIONERY	230	12	under	18	under	0		177	131	46	under
DO PRINTING	0	(6)	over	(7)	over	(8)	over	0	35	(35)	over
TELEPHONES	126	(3)	over	0		(4)	over	97	101	(4)	over
MOBILE PHONES	26	(8)	over	(6)	over	(7)	over	20	32	(12)	over
ADVERTISING - RECRUITMENT	0	(1)	over	(1)	over	(1)	over	0	1	(1)	over
ADVERTISING - OF COUNCIL SERVICE AVAILABILITY	31	0		0		0		0	17	(17)	over
ADVERTISING - OTHER	9	0		0		0		7	6	1	under
POSTAGES/COURIERS	118	(27)	over	(37)	over	(41)	over	91	134	(43)	over
MEMBERSHIP FEES/SUBSCRIPTIONS	9	(3)	over	(2)	over	(2)	over	7	8	(1)	over
MEDICAL COSTS	24	(1)	over	0		(1)	over	18	18	0	
LEGAL EXPENSES	0	0		0		(1)	over	0	1	(1)	over
PETTY OUTLAYS	4	(2)	over	(2)	over	(3)	over	3	7	(4)	over
SURVEY COSTS	0	(3)	over	(5)	over	(4)	over	0	4	(4)	over
GIRO BANK AGENCY FEES	65	31	under	35	under	39	under	50	7	43	under
PAYPOINT AGENCY FEES	0	(28)	over	(32)	over	(36)	over	0	40	(40)	over
INTERNET AGENCY FEES	0	(3)	over	(3)	over	(4)	over	0	4	(4)	over
OTHER ADMIN COSTS	137	(8)	over	0		9	under	106	90	16	under
CONFERENCES - MEMBERS	0	(1)	over	(1)	over	(2)	over	0	2	(2)	over
CONFERENCES - OFFICIALS	18	7	under	8	under	10	under	14	3	11	under
TRAINING	102	(5)	over	(2)	over	5	under	79	73	6	under
CENTRAL ADMINISTRATION	2,769	0		0		0		0	0	0	
ADMINISTRATION	3,668	(49)	over	(37)	over	(51)	over	669	714	(45)	over
PAYMENT TO OTHER BODIES											
OTHER COMMITTEES OF THE AUTHORITY	8,842	0		0		0		0	0	0	
OTHER LOCAL AUTHORITIES	0	0		0		(6)	over	0	10	(10)	over
GRANTS TO VOLUNTARY ORGANISATIONS	3	(2)	over	0		(1)	over	2	3	(1)	over
PAYMENTS TO VOLUNTARY ORGANISATIONS	15	8	under	1	under	4	under	12	6	6	under
PAYMENTS TO OTHER BODIES	243	51	under	(18)	over	(2)	over	187	170	17	under
PAYMENT TO OTHER BODIES	9,103	57	under	(17)	over	(5)	over	201	189	12	under
PAYMENT TO CONTRACTORS											
PAYMENT TO PRIVATE CONTRACTOR	50	16	under	20	under	12	under	42	27	15	under
PAYMENT TO EXTERNAL CONSULTANTS	10	(4)	over	(3)	over	(4)	over	8	15	(7)	over
PAYMENT TO CONTRACTORS	60	12	under	17	under	8	under	50	42	8	under

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FINANCING CHARGES											
INTEREST-DEBT CHARGES	8,929	0		0		0		0	0	0	
LEASING CHARGES - OPERATIONAL	0	(3)	over	(3)	over	(3)	over	0	3	(3)	over
CAR LEASING PAYMENTS	62	10	under	9	under	22	under	62	40	22	under
I.T. EQUIPMENT LEASING-CONTRACT	165	(10)	over	(16)	over	(15)	over	165	183	(18)	over
CFCR	11,075	0		0		0		11,075	11,075	0	
INTEREST ON REVENUE BALANCES	(853)	0		0		0		0	0	0	
FINANCING CHARGES	19,378	(3)	over	(10)	over	4	under	11,302	11,301	1	under
TOTAL EXPENDITURE	82,184	(561)	over	(713)	over	(598)	over	49,769	50,381	(612)	over
INCOME											
SPECIFIC GRANT	(1,347)	(15)	under rec	(17)	under rec	(16)	under rec	(685)	(722)	37	over rec
SALES - DEPARTMENTS OF THE AUTHORITY	(763)	0		0		0		0	0	0	
FEES AND CHARGES - GENERAL	(3,629)	154	over rec	164	over rec	179	over rec	(1,408)	(1,564)	156	over rec
RENTAL INCOME	(696)	(34)	under rec	(34)	under rec	(38)	under rec	(522)	(448)	(74)	under rec
HOUSE RENTS	(69,235)	380	over rec	596	over rec	623	over rec	(51,927)	(52,673)	746	over rec
LOCK UP RENTS	(1,900)	37	over rec	38	over rec	46	over rec	(1,425)	(1,472)	47	over rec
COMMISSION	(235)	0		15	over rec	20	over rec	(108)	(101)	(7)	under rec
INSURANCE RECOVERIES	(250)	190	over rec	186	over rec	113	over rec	(192)	(304)	112	over rec
OTHER INCOME	(4,129)	28	over rec	11	over rec	22	over rec	(3,484)	(3,559)	75	over rec
YEAR END T/FER TO BALANCE SHEET	0	(179)	under rec	(246)	under rec	(351)	under rec	0	480	(480)	under rec
INCOME	(82,184)	561	over rec	713	over rec	598	over rec	(59,751)	(60,363)	612	over rec
NET EXPENDITURE	0	0		0		0		(9,982)	(9,982)	0	