

Housing and Technical Resources - HRA Variance Analysis 2010/11 (Period 12)

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Employee Costs	15k under	APT&C Basic / Superannuation / National Insurance - 301k under	HRA	The underspend is the result of vacancies across the service, including vacancies within the rent team that have transferred to HRA during the year.
		Other Employee Costs - (134k) over	HRA	This overspend relates to costs associated with the Sheltered Wardens review and will be managed within the overall budget.
		Pension Increases - (52k) over	HRA	This overspend relates to pension costs associated with the Sheltered Wardens review and will be managed within the overall budget.
		Additional Pension Costs - (175k) over	HRA	This overspend relates to pension costs associated with the Sheltered Wardens review and will be managed within the overall budget.
Property Costs	46k under	Rates - 47k under	HRA	The underspend has arisen due to the closure of a property.
		Rent - 123k under	HRA	This underspend is being delivered partly as a result of the disposal of Rutherglen Housing Office.

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Property Costs (cont)		Ground Maintenance - 62k 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 - (110k) over	HRA	This overspend is mainly as a result of expenditure in relation to insulation, offset by additional grant income from the Scottish Government.
		Housing - Rent Free Accommodation - (61k) over	HRA	This overspend is due to an increase discretionary payments mainly as a result of the need for decants throughout the year due to repairing issues.
		Housing - Rent Written Off Unlet Periods - (108k) over	HRA	This overspend relates to void periods for garages and houses. Performance in this area continues to be closely monitored.
		Electricity - Contract - 126k under	HRA	Electricity costs to date have been lower than anticipated.
Supplies and Services	53k under	Computer Equipment Purchase - 100k under	HRA	<p>This reflects a saving on implementing this years IT strategy.</p> <p>The balance is made up of a number of small variances.</p>

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Administration Costs	(19k) over	Printing and Stationery - 31k under Bulk Printing - (122k) over Training - 35k under	HRA HRA HRA	The underspend will be used to manage overspends elsewhere in the budget. Document scanning is currently being undertaken within local offices to aid storage issues and assist a move towards electronic data storage. These costs will be managed within the overall budget. The cost of implementing the training programme for the year has been lower than anticipated. The balance is made up of a number of small variances.
Financing Charges	107k under	IT Equipment Leasing - Contract - 81k under	HRA	This current level of charges are lower than anticipated to date.
Income	(199k) under recovered	Fees and Charges - General - 58k over recovered	HRA	This reflects current recovery of heating charges and court expenses.

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Income (cont)		House Rents - 648k 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 - 176k over recovered	HRA	This reflects current insurance recoveries. This is offset by additional expenditure on repairs and maintenance.
		Trading Services Recharges - 264k over recovered	HRA	This reflects current level of recharges.
		Year-end Transfer from Balance Sheet - (1,298k) under recovered	HRA	This under recovery reflects the anticipated transfer to the balance sheet at the end of the year to be carried forward and utilised in future years.

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EMPLOYEE COSTS											
APT & C BASIC	7,485	104	under	82	under	204	under	6,366	6,132	234	under
APT & C OVERTIME	320	41	under	31	under	39	under	272	191	81	under
APT & C SUPERANNUATION	1,206	23	under	29	under	40	under	1,025	981	44	under
APT & C NIC	550	10	under	13	under	22	under	467	444	23	under
TRAVEL AND SUBSISTENCE	135	(9)	over	(8)	over	(3)	over	117	123	(6)	over
OTHER EMPLOYEE COSTS	200	20	under	26	under	13	under	98	232	(134)	over
PENSION INCREASES	114	(22)	over	(17)	over	(40)	over	97	149	(52)	over
ADDITIONAL PENSION COSTS	0	(175)	over	(175)	over	(175)	over	0	175	(175)	over
EMPLOYEE COSTS	10,010	(8)	over	(19)	over	100	under	8,442	8,427	15	under

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PROPERTY COSTS											
RATES	142	47	under	47	under	47	under	142	95	47	under
SCOTTISH WATER - UNMETERED CHARGES	18	(3)	over	15	under	15	under	18	3	15	under
SCOTTISH WATER - METERED CHARGES	15	(4)	over	(8)	over	(7)	over	12	20	(8)	over
RENT	394	78	under	(14)	over	23	under	394	271	123	under
SERVICE CHARGE	70	0		(1)	over	(1)	over	0	1	(1)	over
OTHER ACCOMMODATION COSTS	95	1	under	0		5	under	88	93	(5)	over
BED AND BREAKFAST	0	(1)	over	(2)	over	(4)	over	0	5	(5)	over
PROPERTY INSURANCE	926	0		0		0		926	925	1	under
SECURITY COSTS	37	1	under	2	under	(2)	over	34	35	(1)	over
GROUND MAINTENANCE	4,009	284	under	196	under	(16)	over	3,498	3,436	62	under
REPAIRS & MAINTENANCE - INTERNAL CONTRACTOR	25,492	(325)	over	(19)	over	(40)	over	20,413	20,594	(181)	over
REPAIRS & MAINTENANCE - EXTERNAL CONTRACTOR	1,376	(13)	over	21	under	26	under	1,165	1,094	71	under
HOUSING - RENT FREE ACCOMMODATION	65	(35)	over	(40)	over	(44)	over	46	107	(61)	over
HOUSING - RENT W/O UNLET PERIODS	1,484	(110)	over	(87)	over	(90)	over	1,209	1,317	(108)	over
HOUSING - RENT W/O BAD PERIODS	887	0		0		89	under	331	331	0	
WATER QUALITY	0	(1)	over	(1)	over	(1)	over	0	1	(1)	over
EPC	0	(1)	over	(1)	over	(1)	over	0	1	(1)	over
ELECTRICITY - CONTRACT	485	21	under	7	under	4	under	403	277	126	under
ELECTRICITY - NON CONTRACT	0	(6)	over	(7)	over	(7)	over	0	8	(8)	over
GAS	511	92	under	77	under	93	under	355	369	(14)	over
HEATING OIL	24	15	under	17	under	19	under	21	0	21	under
FIXTURE & FITTINGS	58	7	under	7	under	5	under	49	49	0	
JANITOR SERVICE	117	(16)	over	(17)	over	(19)	over	99	119	(20)	over
CLEANING CONTRACT	353	(5)	over	0		1	under	299	301	(2)	over
CLEANING MATERIALS	60	(3)	over	(1)	over	1	under	51	50	1	under
WINDOW CLEANING	17	3	under	3	under	5	under	14	9	5	under
PEST CONTROL	133	(9)	over	1	under	5	under	112	100	12	under
REFUSE UPLIFT	0	(12)	over	(12)	over	(11)	over	0	13	(13)	over
REMOVAL & STORAGE COSTS	14	(4)	over	(4)	over	(3)	over	12	19	(7)	over
OTHER PROPERTY COSTS	30	26	under	0		4	under	24	25	(1)	over
OFFICE ACCOM-FACILITIES MANAGEMENT	0	(1)	over	(1)	over	(1)	over	0	1	(1)	over
SHARED OFFICE ACCOMMODATION COSTS	409	0		0		0		0	0	0	
PROPERTY COSTS	37,221	26	under	178	under	95	under	29,715	29,669	46	under

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SUPPLIES AND SERVICES											
COMPUTER EQUIPMENT PURCHASE	698	75	under	54	under	77	under	510	410	100	under
COMPUTER EQUIPMENT RENTAL	0	(23)	over	(23)	over	(23)	over	0	23	(23)	over
COMPUTER EQUIPMENT MAINTENANCE	0	(1)	over	(1)	over	(3)	over	0	3	(3)	over
I.T. EQUIPMENT MAINT-CONTRACT	49	(25)	over	(13)	over	(32)	over	49	78	(29)	over
EQUIPMENT AND OTHER TOOLS	13	(7)	over	(8)	over	(16)	over	11	27	(16)	over
AIDS FOR CLIENTS	60	(5)	over	(27)	over	(26)	over	51	82	(31)	over
ADAPTATIONS FOR CLIENTS	0	0		0		(1)	over	0	1	(1)	over
FURNITURE - OFFICE	10	(1)	over	(1)	over	0		8	8	0	
FURNITURE - GENERAL	0	(2)	over	(2)	over	(2)	over	0	3	(3)	over
FURNISHINGS	0	(5)	over	(5)	over	(6)	over	0	6	(6)	over
MATERIALS	0	(6)	over	(6)	over	(6)	over	0	6	(6)	over
FOODSTUFFS - GENERAL	16	5	under	6	under	5	under	14	8	6	under
PROTECTIVE CLOTHING & UNIFORMS	53	23	under	27	under	31	under	44	9	35	under
LAUNDRY COSTS	16	10	under	11	under	8	under	14	4	10	under
OTHER SUPPLIES AND SERVICES	31	9	under	11	under	12	under	26	13	13	under
HEALTH AND SAFETY	11	6	under	7	under	7	under	9	1	8	under
CATERING - OUTWITH CONTRACT	4	0		(1)	over	(1)	over	4	4	0	
DELIVERY CHARGE	0	(1)	over	(1)	over	(1)	over	0	1	(1)	over
SUPPLIES AND SERVICES	961	52	under	28	under	23	under	740	687	53	under
TRANSPORT AND PLANT											
OTHER TRANSPORT COSTS	0	(1)	over	(1)	over	(1)	over	0	2	(2)	over
FLEET SERVICE CHARGES - PARTS	2	1	under	2	under	2	under	2	0	2	under
FLEET SERVICE CHARGES - CONTRACT HIRE	13	7	under	8	under	8	under	11	2	9	under
FLEET SERVICE CHARGES - FUEL	1	0		0		0		1	1	0	
HIRE OF EXTERNAL VEHICLES	0	(1)	over	(1)	over	(1)	over	0	1	(1)	over
STORAGE	4	(25)	over	(15)	over	(17)	over	3	20	(17)	over
TRANSPORT AND PLANT	20	(19)	over	(7)	over	(9)	over	17	26	(9)	over

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ADMINISTRATION											
PRINTING AND STATIONERY	98	21	under	33	under	32	under	83	52	31	under
BULK PRINTING	150	(29)	over	(68)	over	(71)	over	127	249	(122)	over
TELEPHONES	120	11	under	10	under	11	under	102	95	7	under
MOBILE PHONES	56	11	under	12	under	13	under	47	32	15	under
ADVERTISING - OF COUNCIL SERVICE AVAILABILITY	39	(3)	over	(3)	over	(4)	over	0	9	(9)	over
ADVERTISING - OTHER	10	5	under	6	under	7	under	8	1	7	under
POSTAGES/COURIERS	116	3	under	0		3	under	99	97	2	under
MEMBERSHIP FEES/SUBSCRIPTIONS	9	1	under	1	under	2	under	8	5	3	under
MEDICAL COSTS	24	(1)	over	0		0		20	19	1	under
PETTY OUTLAYS	4	(2)	over	(2)	over	(2)	over	4	6	(2)	over
SURVEY COSTS	0	(2)	over	(3)	over	(3)	over	0	4	(4)	over
GIRO BANK AGENCY FEES	9	1	under	0		0		8	7	1	under
PAYPOINT AGENCY FEES	50	3	under	6	under	6	under	42	35	7	under
INTERNET AGENCY FEES	6	1	under	0		1	under	5	5	0	
OTHER ADMIN COSTS	25	(7)	over	(6)	over	(5)	over	21	26	(5)	over
CONFERENCES - MEMBERS	0	(1)	over	(1)	over	(1)	over	0	1	(1)	over
CONFERENCES - OFFICIALS	18	11	under	13	under	14	under	15	0	15	under
TRAINING	71	0		11	under	15	under	60	25	35	under
CENTRAL ADMINISTRATION	2,807	0		0		0		0	0	0	
ADMINISTRATION	3,612	23	under	9	under	18	under	649	668	(19)	over
PAYMENT TO OTHER BODIES											
OTHER COMMITTEES OF THE AUTHORITY	10,600	0		0		0		0	0	0	
OTHER LOCAL AUTHORITIES	0	0		(12)	over	(12)	over	0	12	(12)	over
GRANTS TO VOLUNTARY ORGANISATIONS	3	1	under	0		0		2	2	0	
PAYMENTS TO VOLUNTARY ORGANISATIONS	15	0		7	under	9	under	13	3	10	under
PAYMENTS TO OTHER BODIES	609	23	under	32	under	29	under	150	134	16	under
PAYMENT TO OTHER BODIES	11,227	24	under	27	under	26	under	165	151	14	under

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PAYMENT TO CONTRACTORS											
PAYMENT TO PRIVATE CONTRACTOR	0	(4)	over	(4)	over	(4)	over	0	4	(4)	over
PAYMENT TO EXTERNAL CONSULTANTS	0	(4)	over	(4)	over	(4)	over	0	4	(4)	over
PAYMENT TO CONTRACTORS	0	(8)	over	(8)	over	(8)	over	0	8	(8)	over
FINANCING CHARGES											
INTEREST-DEBT CHARGES	12,133	0		0		0		0	0	0	
LEASING CHARGES - OPERATIONAL	0	0		0		(1)	over	0	1	(1)	over
CAR LEASING PAYMENTS	42	16	under	27	under	27	under	42	15	27	under
I.T. EQUIPMENT LEASING-CONTRACT	196	6	under	5	under	81	under	196	115	81	under
CFCR	9,727	0		0		0		9,727	9,727	0	
INTEREST ON REVENUE BALANCES	(74)	0		0		0		0	0	0	
FINANCING CHARGES	22,024	22	under	32	under	107	under	9,965	9,858	107	under
TOTAL EXPENDITURE	85,075	112	under	240	under	352	under	49,693	49,494	199	under
INCOME											
NON RELEVANT GOVERNMENT GRANT	(512)	0		0		0		(400)	(400)	0	
SPECIFIC GRANT	(855)	(32)	under rec	(34)	under rec	(24)	under rec	(790)	(776)	(14)	under rec
CONTRIBUTIONS FROM OTHER LOCAL AUTHORITIES	0	4	over rec	0		0		0	0	0	
CONTRIBUTIONS FROM OTHER BODIES	0	0		0		0		0	(2)	2	over rec
SALES - DEPARTMENTS OF THE AUTHORITY	(763)	0		0		0		0	0	0	
FEES AND CHARGES - GENERAL	(3,701)	39	over rec	57	over rec	(37)	under rec	(1,472)	(1,530)	58	over rec
RENTAL INCOME	(696)	(62)	under rec	0		0		(398)	(398)	0	
HOUSE RENTS	(70,808)	503	over rec	531	over rec	514	over rec	(59,037)	(59,685)	648	over rec
LOCK UP RENTS	(2,043)	(4)	under rec	6	over rec	2	over rec	(1,617)	(1,582)	(35)	under rec
COMMISSION	(235)	0		(26)	under rec	(36)	under rec	(140)	(140)	0	
INSURANCE RECOVERIES	(250)	187	over rec	151	over rec	168	over rec	(250)	(426)	176	over rec
OTHER INCOME	(5,024)	0		0		0		(4,349)	(4,349)	0	
TRADING SERVICES RECHARGES	0	0		0		264	over rec	0	(264)	264	over rec
YEAR END T/FER TO BALANCE SHEET	(188)	(747)	under rec	(925)	under rec	(1,203)	under rec	0	1,298	(1,298)	under rec
INCOME	(85,075)	(112)	under rec	(240)	under rec	(352)	under rec	(68,453)	(68,254)	(199)	under rec
NET EXPENDITURE	0	0		0		0		(18,760)	(18,760)	0	