

# 2008/09 General Fund Variance Analysis

SERVICE AREA : DETAIL OF VARIANCE	£	£	PRT QTR4 Projection	C/Fwd Request £
	Adverse / (Favourable)			
<b>CHIEF EXECUTIVE</b>				
<b>Democratic Services</b>				
City Council Elections : By-Election budgeted for but not required	(5,207)			
Democratic Representation : Member Travel / O&S expenses / catering / print & stationery	(5,507)		(5,000)	
Electoral Registration : Office Equipment / Postage / Advertising / Printing	(22,297)		(24,000)	
Youth Games : Reduced party numbers and savings on travel costs	(10,049)		(10,000)	
Other Miscellaneous Variances	<u>(9,735)</u>	<b>(52,795)</b>	(5,300)	<b>800</b>
<b>Legal &amp; Human Resources</b>				
Hackney Carriage : Income mainly	(6,618)		(5,000)	<b>5,000</b>
Human Resources Mgt & Admin : Employee savings / Medical Fees	(11,039)			
Legal Mgt & Admin : Books & Periodicals / Legal & Court Costs / Reduced fee income	14,036		10,000	
Licensing Act : Additional Income	(17,062)		(17,500)	
Searches Administration : Reduced Search Fee income	8,008		10,000	
Other Miscellaneous Variances	<u>(12,094)</u>	<b>(24,769)</b>		
<b>Management Team</b>				
Modernising Local Government	(6,590)			
Management & Administration	<u>(1,680)</u>	<b>(8,270)</b>		
<b>COMMUNITY SERVICES</b>				
<b>CC(D)S</b>				
Grounds Maintenance Rechargeable Works	(21,964)			
Nurseries (Net): Fee income / Gas	(12,786)			
Open Spaces : Transfer from Commuted Sums Reserve	(17,709)			
Small Parks and Open Spaces : Grounds Maintenance	26,063			
Public Conveniences : R&M / Electricity / Water / Fee Income	(24,457)			
Recycling : Paper	7,673		19,000	
Street Cleansing : Water Services / Equip & Tools / Fuel / Plant Hire	(49,756)			
Three Stream Waste : Vehicle R&M / Fuel / Operating Leases / Recyclable Materials	(38,333)		(24,000)	<b>38,000</b>
Trade Refuse : Trade Refuse Collections / Materials for resale / transport / employees	(59,596)		(5,000)	
Other Miscellaneous Variances	<u>8,563</u>	<b>(182,302)</b>		
<b>Health &amp; Strategic Housing</b>				
Cemeteries : Reduced Income mainly	40,091			
Env Health Mgt & Admin : Employee savings from maternity leave	(26,644)			
Environmental Protection : R&M / Radiation Analysts Services	(12,883)		(7,200)	
Health & Safety Enforcement : Car Lease / Corporate Safety	(6,580)			
Homelessness : Additional Govt Grant / B&B Services savings	(20,516)		(17,900)	
Housing Strategy & Renewal Team : Employees mainly	(11,677)			
Pest Control : Reduced income	7,025		6,200	
Strategic Hsg Mgt & Admin : Contracted Services / Admin Charges	(38,543)		(41,700)	
Poulton NM : Severance Payments	(45,279)			
West End Neighbourhood Management : Severance Payments / Income	(90,999)		(63,800)	
Other Miscellaneous Variances	<u>(2,421)</u>	<b>(208,426)</b>		<b>3,800</b>
<b>FINANCE AND PERFORMANCE</b>				
<b>Corporate Strategy</b>				
Admin Support : DV Co-ordinator Post vacant	(15,711)			
Communications Mgt & Admin : Shortfall in income	5,017			
Corporate Strategy Mgt & Admin : Mainly relates to delayed Statutory Place Survey	(24,344)			<b>17,300</b>
Other Miscellaneous Variances	<u>(6,922)</u>	<b>(41,960)</b>		
<b>Financial Services</b>				
Contribution to Bad Debt Provision	50,000			
Contribution from Equal Pay Provision	(200,000)			
Pensions Inc Act : Neighbourhood Management Pension Costs (Offset in Health & Strategic H	33,394			
Financial Services Mgt & Admin (Software savings and c/fwds)	(55,603)			<b>37,100</b>
Investment Interest	(44,060)		42,000	
Investment Interest (Net Impact of impairment relating to Icelandic investments)	263,958			
PWLB Borrowing Costs	(42,923)		(37,000)	
Audit Fees : Reallocated to relevant Service area	(51,945)		(20,000)	
Other Miscellaneous Variances	<u>6,513</u>	<b>(40,666)</b>		
<b>Information and Customer Services</b>				
Information Services Mgt & Admin : Telephony savings / Printing & Copying Equip Savings	(89,285)		(82,200)	<b>3,900</b>
Customer Services Mgt & Admin : Employee savings	(9,401)			
Other Miscellaneous Variances	<u>(1,073)</u>	<b>(99,759)</b>		

# APPENDIX D

## SERVICE AREA : DETAIL OF VARIANCE

	£	£	PRT QTR4 Projection	C/Fwd Request £
	Adverse / (Favourable)			
<b>Revenue Services</b>				
Admin Support : Mainly employee savings	(6,504)			
Benefits Admin : Reallocation of audit fees (contra in Financial Services)	18,244			
Council Tax Admin : Reduced legal costs recovered	14,167		(7,000)	
Council Tax Benefit Grant	(28,822)			
Standard Rent Allowances	92,824			
LHA - DWP Funding	(35,993)		(36,000)	35,000
Other Miscellaneous Variances	<u>(12,473)</u>	41,443	(5,500)	
<b>REGENERATION</b>				
<b>Cultural Services</b>				
Carnforth Swimming Pool : Employees / Water Services / Income	(13,969)			
Heysham Swimming Pool : Employees / Energy Charges	35,910		24,800	
Hornby Swimming Pool : Employees / Energy Charges / Income	(7,704)			
Cultural Services Mgt & Admin : Employees / Car Leasing / Leisure Software / Income	12,530			
The Dome : Employees / Premises / Income	(6,192)		(5,300)	900
Groundwork Trust : Saving as budget no longer required	(22,600)			
Heysham Mossgate : 2007/08 carry forward still not applied	(10,000)			10,000
Happy Mount Park : Electricity / Income	(12,077)			
Leisure Development : Transport Lease & Hire / Employees	(19,523)			
Salt Ayre Sports Centre : R&M / Employees / Electricity / Gas / Income	97,408		53,700	
Platform : Employees / Gas / Electricity	(13,051)			
Other Miscellaneous Variances	<u>(21,145)</u>	19,587		1,600
<b>Economic Development &amp; Tourism</b>				
Business Development : Scheme underspend	(6,289)		(6,300)	4,300
Derelict Land : Grant income from previous years	(95,869)			
Econ Dev Mgt & Admin : Staff time allocated to externally funded schemes / Postage savings	(40,073)			
Other Miscellaneous Variances	<u>5,558</u>	(136,673)	5,000	
<b>Planning Services</b>				
Christmas Decorations : Reduced costs due to use of LED technologies	(5,394)		(5,400)	
Coast Protection Team : Additional capital salary income mainly	(31,763)		(11,700)	
Building Control : Reduced use of consultants and microfilming	(16,094)			
Development Control : Additional fee income	(9,552)		(12,200)	
Land Drainage : reduced R&M costs	(18,754)		(21,500)	
Planning Mgt & Admin : Recharge of employee time to Luneside East no longer eligible	19,697			
TERN Project : Reduced R&M costs	(13,425)		(11,900)	
Other Miscellaneous Variances	<u>(7,821)</u>	(83,106)	(25,700)	3,200
<b>Property Services</b>				
Concessionary Travel : Reduced scheme costs	(104,464)		Unknown at time	
Lancaster Bus Station : Additional service charge income	(16,276)			
Kellet Road : Net rent saving	(9,054)		(10,000)	
Lancaster Market : Reduced income from market stalls / service charges	25,080		30,700	
Morecambe Market : Additional R&M costs / employee costs	20,544			
Off-Street Car Parks : Additional income / reduced electricity costs & maintenance costs	(46,912)		(28,300)	
Parking Team : Reduced staff costs & additional staff cost recovery	(17,725)			
Property Services Mgt & Admin : Reduced employee costs and reduced contractor costs	(23,099)		(12,700)	
St.Leonards House : Reduced R&M costs	(16,999)		(1,200)	
Storey Institute : Additional hire income	(14,329)		(16,000)	
Other Miscellaneous Variances	<u>(3,373)</u>	(206,607)	(21,300)	
<b>CORPORATE ACCOUNTS</b>				
<b>Corporate Accounts</b>				
Repayment of Debt (MRP / AVC's)	36,207			
Contribution to Capital Support Reserve	800,000			
Government Grant : Council Tax Leaflet	(10,753)			
Other Miscellaneous Variances	<u>(9,846)</u>	815,608		
<b>Miscellaneous Items</b>				
		(10)		
<b>TOTAL NET UNDERSPEND</b>		<u>(208,705)</u>	<u>(402,200)</u>	<u>160,900</u>
<b>Total Provisional Carry Forward Requests</b>			<u>160,900</u>	
<b>TOTAL NET UNDERSPEND, ASSUMING ALL CARRY FORWARD REQUESTS APPROVED</b>			<u>(47,805)</u>	