

Appendix E

Housing and Technical Resources - HRA Variance Analysis 2022/23 (Period 8)

| Subjective Head | Variance | Subjective line | Service / amount | Explanation |
|-----------------|-----------------------|---|------------------|---|
| Employee Costs | 71k under | APT&C - Basic / Superannuation/ National Insurance - 82k under | HRA | The underspend is due to higher than anticipated staff turnover to date. |
| Property Costs | (3k) over | <u>Cleaning Contract - (79k) over</u> | HRA | This overspend is due to inflationary price increases. The balance is made up of a number of small variances across the other property cost lines. |
| Income | (84k) under recovered | Year End Transfer to Balance Sheet - (84k) under recovered | HRA | The net combined underspend in expenditure allows a lower than anticipated transfer from reserves to date. |

* The underlined variances represent new variances since the last report.

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|--------------------------|--|--------------------------------|----------------|--------------------------------|----------------|--------------------------------|----------------|---------------------------------|-------------------------------|--------------------------------|----------------|
| EMPLOYEE COSTS | | | | | | | | | | | |
| APT & C BASIC | 10,594 | 24 | under | 49 | under | 52 | under | 5,998 | 5,974 | 24 | under |
| APT & C OVERTIME | 79 | (14) | over | (21) | over | (24) | over | 45 | 71 | (26) | over |
| APT & C SUPERANNUATION | 1,880 | (12) | over | (13) | over | (14) | over | 1,065 | 1,081 | (16) | over |
| APT & C NIC | 1,102 | 40 | under | 51 | under | 63 | under | 624 | 550 | 74 | under |
| MANUAL OVERTIME | 0 | 0 | - | 0 | - | 0 | - | 0 | 1 | (1) | over |
| TRAVEL AND SUBSISTANCE | 40 | 11 | under | 13 | under | 16 | under | 22 | 3 | 19 | under |
| OTHER EMPLOYEE COSTS | 0 | 0 | - | 0 | - | 0 | - | 0 | 1 | (1) | over |
| PENSION INCREASES | 219 | 3 | under | 2 | under | 1 | under | 126 | 125 | 1 | under |
| ADDITIONAL PENSION COSTS | 0 | (3) | over | (3) | over | (3) | over | 0 | 3 | (3) | over |
| EMPLOYEE COSTS | 13,914 | 49 | under | 78 | under | 91 | under | 7,880 | 7,809 | 71 | under |

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|---|--|--------------------------------|----------------|--------------------------------|----------------|--------------------------------|----------------|---------------------------------|-------------------------------|--------------------------------|----------------|
| PROPERTY COSTS | | | | | | | | | | | |
| RATES | 105 | 0 | - | 0 | - | 36 | under | 105 | 69 | 36 | under |
| SCOTTISH WATER - UNMETERED CHARGES | 4 | (1) | over | (1) | over | (1) | over | 2 | 4 | (2) | over |
| SCOTTISH WATER - METERED CHARGES | 8 | 0 | - | 0 | - | 0 | - | 4 | 5 | (1) | over |
| RENT | 6 | 6 | under | 6 | under | 6 | under | 6 | 0 | 6 | under |
| SERVICE CHARGE | 65 | (2) | over | (4) | over | (4) | over | 0 | 4 | (4) | over |
| OTHER ACCOMMODATION COSTS | 31 | 31 | under | 31 | under | 31 | under | 31 | 0 | 31 | under |
| PROPERTY INSURANCE | 923 | 0 | - | 0 | - | 0 | - | 923 | 923 | 0 | - |
| SECURITY COSTS | 55 | (22) | over | 0 | - | 0 | - | 29 | 29 | 0 | - |
| GROUND MAINTENANCE | 4,257 | 11 | under | 12 | under | 9 | under | 3,977 | 3,977 | 0 | - |
| REPAIRS & MAINTENANCE - INTERNAL CONTRACTOR | 32,392 | 0 | - | 0 | - | 0 | - | 21,842 | 21,842 | 0 | - |
| REPAIRS & MAINTENANCE - EXTERNAL CONTRACTOR | 877 | 0 | - | 0 | - | 0 | - | 573 | 576 | (3) | over |
| HOUSING - RENT FREE ACCOMMODATION | 155 | (19) | over | (12) | over | (21) | over | 91 | 120 | (29) | over |
| SOLID FUEL HEATING MAINTENANCE | 0 | 1 | under | 0 | - | 0 | - | 0 | 0 | 0 | - |
| HOUSING - RENT W/O UNLET PERIODS | 2,354 | 0 | - | 0 | - | 0 | - | 1,616 | 1,616 | 0 | - |
| HOUSING - RENT W/O BAD PERIODS | 3,405 | 0 | - | 0 | - | 0 | - | 345 | 345 | 0 | - |
| ASBESTOS | 139 | 4 | under | 0 | - | 0 | - | 46 | 46 | 0 | - |
| EPC | 0 | 0 | - | 0 | - | (1) | over | 0 | 1 | (1) | over |
| ELECTRICITY - CONTRACT | 1,008 | 0 | - | 0 | - | 0 | - | 132 | 132 | 0 | - |
| GAS | 301 | 0 | - | (49) | over | (56) | over | 232 | 232 | 0 | - |
| HEATING OIL | 54 | 2 | under | 1 | under | 3 | under | 29 | 26 | 3 | under |
| SOLID FUEL | 4 | 1 | under | 1 | under | 2 | under | 2 | 0 | 2 | under |
| MULTI-STOREY HEAT/LIGHT | 0 | 0 | - | (1) | over | (1) | over | 0 | 1 | (1) | over |
| FIXTURE & FITTINGS | 58 | 2 | under | (9) | over | (14) | over | 34 | 42 | (8) | over |
| JANITOR SERVICE | 74 | 5 | under | 4 | under | 10 | under | 46 | 30 | 16 | under |
| CLEANING CONTRACT | 384 | (19) | over | 0 | - | 0 | - | 384 | 463 | (79) | over |
| CLEANING MATERIALS | 60 | 13 | under | 14 | under | 16 | under | 34 | 14 | 20 | under |
| WINDOW CLEANING | 16 | 0 | - | 0 | - | 0 | - | 9 | 6 | 3 | under |
| PEST CONTROL | 122 | 0 | - | 0 | - | 0 | - | 66 | 72 | (6) | over |
| REFUSE UPLIFT | 0 | (15) | over | (16) | over | (22) | over | 0 | 0 | 0 | - |
| REMOVAL & STORAGE COSTS | 14 | 9 | under | 9 | under | 9 | under | 8 | (1) | 9 | under |
| OTHER PROPERTY COSTS | 35 | 4 | under | 5 | under | 4 | under | 20 | 15 | 5 | under |
| PROPERTY COSTS | 46,906 | 10 | under | (9) | over | 6 | under | 30,586 | 30,589 | (3) | over |

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|--|--|--------------------------------|----------------|--------------------------------|----------------|--------------------------------|----------------|---------------------------------|-------------------------------|--------------------------------|----------------|
| SUPPLIES AND SERVICES | | | | | | | | | | | |
| COMPUTER EQUIPMENT PURCHASE | 297 | 7 | under | 18 | under | 34 | under | 167 | 128 | 39 | under |
| COMPUTER EQUIPMENT RENTAL | 0 | (5) | over | (5) | over | (5) | over | 0 | 11 | (11) | over |
| I.T. EQUIPMENT MAINT-CONTRACT | 209 | 0 | - | (31) | over | (31) | over | 39 | 39 | 0 | - |
| EQUIPMENT, APPARATUS AND TOOLS | 13 | 1 | under | (1) | over | (3) | over | 8 | 9 | (1) | over |
| AIDS FOR CLIENTS | 0 | (1) | over | (1) | over | (2) | over | 0 | 2 | (2) | over |
| FURNITURE - OFFICE | 10 | 0 | - | 1 | under | 2 | under | 6 | 3 | 3 | under |
| FURNITURE - GENERAL | 0 | (1) | over | (1) | over | (1) | over | 0 | 13 | (13) | over |
| MATERIALS, APPARATUS AND EQUIPMENT | 0 | (1) | over | (1) | over | (1) | over | 0 | 2 | (2) | over |
| FOODSTUFFS - GENERAL | 6 | (1) | over | (1) | over | (1) | over | 4 | 5 | (1) | over |
| PROTECTIVE CLOTHING & UNIFORMS | 12 | 1 | under | 2 | under | 3 | under | 7 | 5 | 2 | under |
| LAUNDRY COSTS | 16 | 0 | - | 0 | - | 1 | under | 9 | 8 | 1 | under |
| OTHER SUPPLIES AND SERVICES | 31 | (3) | over | (3) | over | (3) | over | 19 | 20 | (1) | over |
| HEALTH AND SAFETY | 15 | 5 | under | 6 | under | 8 | under | 9 | 1 | 8 | under |
| SUPPLIES AND SERVICES | 609 | 2 | under | (17) | over | 1 | under | 268 | 246 | 22 | under |
| TRANSPORT AND PLANT | | | | | | | | | | | |
| POOL CAR RECHARGE - RENTAL CHARGE | 26 | 3 | under | (15) | over | (13) | over | 14 | 25 | (11) | over |
| POOL CAR RECHARGE - FUEL | 6 | 2 | under | 2 | under | 3 | under | 3 | 0 | 3 | under |
| POOL CAR RECHARGE - ADDITIONAL CHARGES | 1 | 0 | - | 0 | - | 1 | under | 1 | 0 | 1 | under |
| FLEET SERVICE CHARGES VEHICLE MAINTENANCE | 23 | 3 | under | 3 | under | 3 | under | 12 | 9 | 3 | under |
| FLEET SERVICE CHARGES LEASING | 72 | 6 | under | 9 | under | 5 | under | 34 | 19 | 15 | under |
| FLEET SERVICE CHARGES HIRED VEHICLES | 34 | 8 | under | 10 | under | 13 | under | 18 | 0 | 18 | under |
| FLEET SERVICE CHARGES CONTRACT HIRE | 0 | (1) | over | (2) | over | (1) | over | 0 | 2 | (2) | over |
| FLEET SERVICE CHARGES ROAD FUND LICENCES/MOT | 8 | 2 | under | 1 | under | 2 | under | 4 | 3 | 1 | under |
| FLEET SERVICE CHARGES FUEL | 21 | 2 | under | 2 | under | 3 | under | 12 | 8 | 4 | under |
| STORAGE | 4 | 1 | under | 2 | under | 2 | under | 2 | 0 | 2 | under |
| TRANSPORT AND PLANT | 195 | 26 | under | 12 | under | 18 | under | 100 | 66 | 34 | under |

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|---|--|--------------------------------|----------------|--------------------------------|----------------|--------------------------------|----------------|---------------------------------|-------------------------------|--------------------------------|----------------|
| ADMINISTRATION | | | | | | | | | | | |
| PRINTING AND STATIONERY | 61 | 2 | under | (8) | over | (8) | over | 35 | 48 | (13) | over |
| BULK PRINTING | 53 | 0 | - | 0 | - | (6) | over | 28 | 30 | (2) | over |
| TELEPHONES | 84 | (7) | over | (3) | over | 0 | - | 45 | 46 | (1) | over |
| MOBILE PHONES | 27 | 8 | under | 8 | under | 10 | under | 14 | 2 | 12 | under |
| ADVERTISING - OF COUNCIL SERVICE AVAILABILITY | 22 | 0 | - | 0 | - | 0 | - | 0 | 0 | 0 | - |
| ADVERTISING - OTHER | 12 | 4 | under | 5 | under | 6 | under | 7 | 0 | 7 | under |
| POSTAGES/COURIERS | 132 | 0 | - | 0 | - | 0 | - | 49 | 49 | 0 | - |
| SMS MESSAGING | 0 | (2) | over | (2) | over | (2) | over | 0 | 2 | (2) | over |
| MEMBERSHIP FEES/SUBSCRIPTIONS | 38 | 0 | - | 2 | under | 5 | under | 32 | 24 | 8 | under |
| MEDICAL COSTS | 25 | (4) | over | (6) | over | (6) | over | 14 | 18 | (4) | over |
| LEGAL EXPENSES | 61 | 0 | - | 0 | - | 0 | - | 0 | 0 | 0 | - |
| PETTY OUTLAYS | 4 | 0 | - | 1 | under | 1 | under | 2 | 1 | 1 | under |
| HOSPITALITY / CIVIC RECOGNITION | 0 | (1) | over | (1) | over | (1) | over | 0 | 1 | (1) | over |
| GIRO BANK AGENCY FEES | 9 | 1 | under | 2 | under | 3 | under | 3 | 0 | 3 | under |
| PAYPOINT AGENCY FEES | 49 | (1) | over | 0 | - | 3 | under | 22 | 20 | 2 | under |
| INTERNET AGENCY FEES | 6 | 2 | under | 3 | under | 3 | under | 3 | 0 | 3 | under |
| OTHER ADMIN COSTS | 15 | (4) | over | (12) | over | (17) | over | 9 | 28 | (19) | over |
| CONFERENCES - OFFICIALS | 7 | 2 | under | 0 | - | 0 | - | 4 | 5 | (1) | over |
| TRAINING | 0 | (3) | over | 0 | - | 0 | - | 0 | 0 | 0 | - |
| INTERNAL SUPPORT SERVICES ALLOCATION | 5,039 | 0 | - | 0 | - | 0 | - | 3,101 | 3,101 | 0 | - |
| ADMINISTRATION | 5,644 | (3) | over | (11) | over | (9) | over | 3,368 | 3,375 | (7) | over |
| PAYMENT TO OTHER BODIES | | | | | | | | | | | |
| OTHER COMMITTEES OF THE AUTHORITY | 2,964 | 0 | - | 0 | - | 0 | - | 1,701 | 1,701 | 0 | - |
| GRANTS TO VOLUNTARY ORGANISATIONS | 3 | 0 | - | 0 | - | 0 | - | 0 | 0 | 0 | - |
| PAYMENTS TO VOLUNTARY ORGANISATIONS | 31 | 0 | - | 0 | - | 0 | - | 0 | 2 | (2) | over |
| PAYMENTS TO OTHER BODIES | 32 | 0 | - | 0 | - | 0 | - | 0 | 0 | 0 | - |
| PAYMENT TO OTHER BODIES | 3,030 | 0 | - | 0 | - | 0 | - | 1,701 | 1,703 | (2) | over |
| PAYMENT TO CONTRACTORS | | | | | | | | | | | |
| PAYMENT TO PRIVATE CONTRACTOR | 80 | (1) | over | (10) | over | (4) | over | 53 | 63 | (10) | over |
| PAYMENT TO EXTERNAL CONSULTANTS | 20 | (8) | over | (10) | over | (20) | over | 20 | 41 | (21) | over |
| PAYMENT TO CONTRACTORS | 100 | (9) | over | (20) | over | (24) | over | 73 | 104 | (31) | over |

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|--------------------------------------|--|--------------------------------|------------------|--------------------------------|------------------|--------------------------------|------------------|---------------------------------|-------------------------------|--------------------------------|------------------|
| FINANCING CHARGES | | | | | | | | | | | |
| INTEREST-DEBT CHARGES | 18,325 | 0 | - | 0 | - | 0 | - | 0 | 0 | 0 | - |
| I.T. EQUIPMENT LEASING-CONTRACT | 67 | 14 | under | 0 | - | 0 | - | 50 | 50 | 0 | - |
| CFCR | 26,050 | 0 | - | 0 | - | 0 | - | 22,534 | 22,534 | 0 | - |
| INTEREST ON REVENUE BALANCES | (67) | 0 | - | 0 | - | 0 | - | 0 | 0 | 0 | - |
| FINANCING CHARGES | 44,375 | 14 | under | 0 | - | 0 | - | 22,584 | 22,584 | 0 | - |
| TOTAL EXPENDITURE | 114,773 | 89 | under | 33 | under | 83 | under | 66,560 | 66,476 | 84 | under |
| INCOME | | | | | | | | | | | |
| SALES - DEPARTMENTS OF THE AUTHORITY | (1,169) | 0 | - | 0 | - | 0 | - | (720) | (720) | 0 | - |
| FEES AND CHARGES - GENERAL | (4,523) | 0 | - | 0 | - | 0 | - | (1,851) | (1,851) | 0 | - |
| RENTAL INCOME | (460) | 0 | - | 0 | - | 0 | - | 0 | 0 | 0 | - |
| HOUSE RENTS | (100,503) | 0 | - | 0 | - | 0 | - | (54,651) | (54,651) | 0 | - |
| LOCK UP RENTS | (2,589) | 0 | - | 0 | - | 0 | - | (1,921) | (1,921) | 0 | - |
| INSURANCE RECOVERIES | (250) | 5 | over rec | 8 | over rec | 8 | over rec | (28) | (28) | 0 | - |
| OTHER INCOME | (1,789) | 0 | - | 0 | - | 0 | - | (936) | (936) | 0 | - |
| REALLOCATION OF SUPPORT COSTS | (717) | 0 | - | 0 | - | 0 | - | 0 | 0 | 0 | - |
| YEAR END T/FER TO BALANCE SHEET | (2,773) | (94) | under rec | (41) | under rec | (91) | under rec | (1,848) | (1,764) | (84) | under rec |
| INCOME | (114,773) | (89) | under rec | (33) | under rec | (83) | under rec | (61,955) | (61,871) | (84) | under rec |
| NET EXPENDITURE | 0 | 0 | - | 0 | - | 0 | - | 4,605 | 4,605 | 0 | - |