

Appendix E

Housing and Technical Resources - HRA Variance Analysis 2022/23 (Period 10)

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Employee Costs	290k under	APT&C - Basic / Overtime / Superannuation / National Insurance - 277k under	HRA	The variance relates to vacancies, which are being actively recruited or being held whilst service requirements are determined.
Property Costs	(1,941k) over	<u>Repairs and Maintenance - Internal and External Contractor - (1,553k) over</u>	<u>HRA</u>	The net overspend reflects the current demand for repairs and continuing high cost and volume of voids.
		<u>Housing - Rent Free Accommodation - (58k) over</u>	<u>HRA</u>	The overspend reflects the volume of discretionary rent periods awarded during the year, which is demand led.
		<u>Housing - Rent W/O Unlet Periods - (64k) over</u>	<u>HRA</u>	This budget is demand led and the overspend reflects the current pressure in void properties.
		<u>Electricity / Gas / Heating Oil / Solid Fuel – (210k) over</u>	<u>HRA</u>	The overspend reflects the current demand and price.
		Cleaning Contract - (79k) over	HRA	This overspend is due to inflationary price increases.
Administration Costs	49k under	<u>Legal Expenses - 43k under</u>	<u>HRA</u>	This budget is demand led and the underspend reflects the lower than anticipated levels of

Subjective Head	Variance	Subjective line	Service / amount	Explanation
				eviction actions during the year.
Income	1,655k over recovered	<u>House Rents - 277k over recovered</u> Year End Transfer to the Balance Sheet – 1,378k over recovered	<u>HRA</u> HRA	The over recovery is due to the timing of new builds which completed ahead of the anticipated profiles. The net overspend in the Service means a Transfer from Reserves rather than the budgeted Transfer to Reserves.

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

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Housing & Technical Resources - HRA

Expenditure / Income Variance Trends 2022/23

	REVISED ANNUAL BUDGET 2022/23	PERIOD 6 VARIANCE AMOUNT	Over/ Under	PERIOD 7 VARIANCE AMOUNT	Over/ Under	PERIOD 8 VARIANCE AMOUNT	Over/ Under	PERIOD 10 ESTIMATE TO DATE	PERIOD 10 ACTUAL TO DATE	PERIOD 10 VARIANCE AMOUNT	Over/ Under
EMPLOYEE COSTS											
APT & C BASIC	11,150	49	under	52	under	24	under	8,226	8,055	171	under
APT & C OVERTIME	86	(21)	over	(24)	over	(26)	over	64	97	(33)	over
APT & C SUPERANNUATION	1,983	(13)	over	(14)	over	(16)	over	1,464	1,464	0	-
APT & C NIC	1,163	51	under	63	under	74	under	896	757	139	under
MANUAL OVERTIME	0	0	-	0	-	(1)	over	0	0	0	-
TRAVEL AND SUBSISTANCE	40	13	under	16	under	19	under	29	4	25	under
OTHER EMPLOYEE COSTS	0	0	-	0	-	(1)	over	0	1	(1)	over
PENSION INCREASES	219	2	under	1	under	1	under	159	161	(2)	over
ADDITONAL PENSION COSTS	0	(3)	over	(3)	over	(3)	over	0	9	(9)	over
EMPLOYEE COSTS	14,641	78	under	91	under	71	under	10,838	10,548	290	under

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PROPERTY COSTS

	REVISED ANNUAL BUDGET 2022/23	PERIOD 6 VARIANCE AMOUNT	Over/ Under	PERIOD 7 VARIANCE AMOUNT	Over/ Under	PERIOD 8 VARIANCE AMOUNT	Over/ Under	PERIOD 10 ESTIMATE TO DATE	PERIOD 10 ACTUAL TO DATE	PERIOD 10 VARIANCE AMOUNT	Over/ Under
Housing & Technical Resources - HRA											
Expenditure / Income Variance Trends 2022/23											
PROPERTY COSTS											
RATES	105	0	-	36	under	36	under	105	124	(19)	over
SCOTTISH WATER - UNMETERED CHARGES	4	(1)	over	(1)	over	(2)	over	3	5	(2)	over
SCOTTISH WATER - METERED CHARGES	8	0	-	0	-	(1)	over	6	9	(3)	over
RENT	6	6	under	6	under	6	under	6	0	6	under
SERVICE CHARGE	65	(4)	over	(4)	over	(4)	over	0	2	(2)	over
OTHER ACCOMMODATION COSTS	31	31	under	31	under	31	under	0	0	0	-
PROPERTY INSURANCE	923	0	-	0	-	0	-	923	924	(1)	over
SECURITY COSTS	55	0	-	0	-	0	-	38	38	0	-
GROUND MAINTENANCE	4,257	12	under	9	under	0	-	4,158	4,158	0	-
REPAIRS & MAINTENANCE - INTERNAL CONTRACTOR	32,392	0	-	0	-	0	-	24,942	26,356	(1,414)	over
REPAIRS & MAINTENANCE - EXTERNAL CONTRACTOR	877	0	-	0	-	(3)	over	608	747	(139)	over
HOUSING - RENT FREE ACCOMMODATION	155	(12)	over	(21)	over	(29)	over	110	168	(58)	over
HOUSING - RENT W/O UNLET PERIODS	2,354	0	-	0	-	0	-	1,741	1,805	(64)	over
HOUSING - RENT W/O BAD PERIODS	3,405	0	-	0	-	0	-	575	575	0	-
ASBESTOS	139	0	-	0	-	0	-	63	63	0	-
EPC	0	0	-	(1)	over	(1)	over	0	0	0	-
ELECTRICITY - CONTRACT	1,008	0	-	0	-	0	-	328	364	(36)	over
GAS	301	(49)	over	(56)	over	0	-	158	334	(176)	over
HEATING OIL	54	1	under	3	under	3	under	33	33	0	-
SOLID FUEL	4	1	under	2	under	2	under	2	0	2	under
MULTI-STOREY HEAT/LIGHT	0	(1)	over	(1)	over	(1)	over	0	1	(1)	over
FIXTURE & FITTINGS	58	(9)	over	(14)	over	(8)	over	35	49	(14)	over
JANITOR SERVICE	74	4	under	10	under	16	under	57	30	27	under
CLEANING CONTRACT	384	0	-	0	-	(79)	over	384	463	(79)	over
CLEANING MATERIALS	60	14	under	16	under	20	under	43	18	25	under
WINDOW CLEANING	16	0	-	0	-	3	under	8	9	(1)	over
PEST CONTROL	122	0	-	0	-	(6)	over	94	87	7	under
REFUSE UPLIFT	0	(16)	over	(22)	over	0	-	0	0	0	-
REMOVAL & STORAGE COSTS	14	9	under	9	under	9	under	10	10	0	-
OTHER PROPERTY COSTS	35	5	under	4	under	5	under	20	19	1	under
PROPERTY COSTS	46,906	(9)	over	6	under	(3)	over	34,450	36,391	(1,941)	over

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SUPPLIES AND SERVICES											
COMPUTER EQUIPMENT PURCHASE	297	18	under	34	under	39	under	205	191	14	under
COMPUTER EQUIPMENT RENTAL	0	(5)	over	(5)	over	(11)	over	0	11	(11)	over
I.T. EQUIPMENT MAINT-CONTRACT	209	(31)	over	(31)	over	0	-	24	24	0	-
EQUIPMENT, APPARATUS AND TOOLS	13	(1)	over	(3)	over	(1)	over	10	13	(3)	over
AIDS FOR CLIENTS	0	(1)	over	(2)	over	(2)	over	0	2	(2)	over
FURNITURE - OFFICE	10	1	under	2	under	3	under	7	5	2	under
FURNITURE - GENERAL	0	(1)	over	(1)	over	(13)	over	0	13	(13)	over
MATERIALS, APPARATUS AND EQUIPMENT	0	(1)	over	(1)	over	(2)	over	0	2	(2)	over
FOODSTUFFS - GENERAL	6	(1)	over	(1)	over	(1)	over	4	7	(3)	over
PROTECTIVE CLOTHING & UNIFORMS	12	2	under	3	under	2	under	9	6	3	under
LAUNDRY COSTS	16	0	-	1	under	1	under	12	9	3	under
OTHER SUPPLIES AND SERVICES	31	(3)	over	(3)	over	(1)	over	24	24	0	-
HEALTH AND SAFETY	15	6	under	8	under	8	under	11	1	10	under
SUPPLIES AND SERVICES	609	(17)	over	1	under	22	under	306	308	(2)	over
TRANSPORT AND PLANT											
POOL CAR RECHARGE - RENTAL CHARGE	26	(15)	over	(13)	over	(11)	over	27	26	1	under
POOL CAR RECHARGE - FUEL	6	2	under	3	under	3	under	4	0	4	under
POOL CAR RECHARGE - ADDITIONAL CHARGES	1	0	-	1	under	1	under	1	0	1	under
FLEET SERVICE CHARGES VEHICLE MAINTENANCE	23	3	under	3	under	3	under	16	13	3	under
FLEET SERVICE CHARGES UNSCHEDULED LABOUR	0	0	-	0	-	0	-	0	0	0	-
FLEET SERVICE CHARGES LEASING	72	9	under	5	under	15	under	24	24	0	-
FLEET SERVICE CHARGES HIRED VEHICLES	34	10	under	13	under	18	under	0	0	0	-
FLEET SERVICE CHARGES CONTRACT HIRE	0	(2)	over	(1)	over	(2)	over	0	3	(3)	over
FLEET SERVICE CHARGES ROAD FUND LICENCES/MOT	8	1	under	2	under	1	under	3	3	0	-
FLEET SERVICE CHARGES FUEL	21	2	under	3	under	4	under	11	10	1	under
STORAGE	4	2	under	2	under	2	under	3	0	3	under
TRANSPORT AND PLANT	195	12	under	18	under	34	under	89	79	10	under

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ADMINISTRATION											
PRINTING AND STATIONERY	61	(8)	over	(8)	over	(13)	over	44	38	6	under
BULK PRINTING	53	0	-	(6)	over	(2)	over	36	49	(13)	over
TELEPHONES	84	(3)	over	0	-	(1)	over	58	55	3	under
MOBILE PHONES	27	8	under	10	under	12	under	5	5	0	-
ADVERTISING - OF COUNCIL SERVICE AVAILABILITY	22	0	-	0	-	0	-	0	0	0	-
ADVERTISING - OTHER	12	5	under	6	under	7	under	0	0	0	-
POSTAGES/COURIERS	132	0	-	0	-	0	-	63	63	0	-
SMS MESSAGING	0	(2)	over	(2)	over	(2)	over	0	2	(2)	over
MEMBERSHIP FEES/SUBSCRIPTIONS	38	2	under	5	under	8	under	28	24	4	under
MEDICAL COSTS	25	(6)	over	(6)	over	(4)	over	18	21	(3)	over
LEGAL EXPENSES	61	0	-	0	-	0	-	43	0	43	under
PETTY OUTLAYS	4	1	under	1	under	1	under	3	2	1	under
HOSPITALITY / CIVIC RECOGNITION	0	(1)	over	(1)	over	(1)	over	0	1	(1)	over
GIRO BANK AGENCY FEES	9	2	under	3	under	3	under	8	0	8	under
PAYPOINT AGENCY FEES	49	0	-	3	under	2	under	22	23	(1)	over
INTERNET AGENCY FEES	6	3	under	3	under	3	under	4	0	4	under
OTHER ADMIN COSTS	15	(12)	over	(17)	over	(19)	over	1	1	0	-
CONFERENCES - OFFICIALS	7	0	-	0	-	(1)	over	5	5	0	-
INTERNAL SUPPORT SERVICES ALLOCATION	5,039	0	-	0	-	0	-	0	0	0	-
ADMINISTRATION	5,644	(11)	over	(9)	over	(7)	over	338	289	49	under
PAYMENT TO OTHER BODIES											
OTHER COMMITTEES OF THE AUTHORITY	2,964	0	-	0	-	0	-	2,086	2,086	0	-
GRANTS TO VOLUNTARY ORGANISATIONS	3	0	-	0	-	0	-	0	0	0	-
PAYMENTS TO VOLUNTARY ORGANISATIONS	31	0	-	0	-	(2)	over	0	2	(2)	over
PAYMENTS TO OTHER BODIES	32	0	-	0	-	0	-	32	49	(17)	over
PAYMENT TO OTHER BODIES	3,030	0	-	0	-	(2)	over	2,118	2,137	(19)	over

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PAYMENT TO CONTRACTORS											
PAYMENT TO PRIVATE CONTRACTOR	80	(10)	over	(4)	over	(10)	over	80	100	(20)	over
PAYMENT TO EXTERNAL CONSULTANTS	20	(10)	over	(20)	over	(21)	over	20	42	(22)	over
PAYMENT TO CONTRACTORS	100	(20)	over	(24)	over	(31)	over	100	142	(42)	over
FINANCING CHARGES											
INTEREST-DEBT CHARGES	18,325	0	-	0	-	0	-	0	0	0	-
I.T. EQUIPMENT LEASING-CONTRACT	67	0	-	0	-	0	-	66	66	0	-
CFCR	26,050	0	-	0	-	0	-	26,050	26,050	0	-
INTEREST ON REVENUE BALANCES	(67)	0	-	0	-	0	-	0	0	0	-
FINANCING CHARGES	44,375	0	-	0	-	0	-	26,116	26,116	0	-
TOTAL EXPENDITURE	115,500	33	under	83	under	84	under	74,355	76,010	(1,655)	over
INCOME											
SALES - DEPARTMENTS OF THE AUTHORITY	(1,169)	0	-	0	-	0	-	(900)	(900)	0	-
FEES AND CHARGES - GENERAL	(4,523)	0	-	0	-	0	-	(2,176)	(2,176)	0	-
RENTAL INCOME	(460)	0	-	0	-	0	-	0	0	0	-
HOUSE RENTS	(100,503)	0	-	0	-	0	-	(71,248)	(71,525)	277	over rec
LOCK UP RENTS	(2,589)	0	-	0	-	0	-	(1,922)	(1,922)	0	-
INSURANCE RECOVERIES	(250)	8	over rec	8	over rec	0	-	(28)	(28)	0	-
OTHER INCOME	(1,789)	0	-	0	-	0	-	(1,135)	(1,135)	0	-
REALLOCATION OF SUPPORT COSTS	(717)	0	-	0	-	0	-	0	0	0	-
YEAR END T/FER TO BALANCE SHEET	(3,500)	(41)	under rec	(91)	under rec	(84)	under rec	(2,691)	(4,069)	1,378	over rec
INCOME	(115,500)	(33)	under rec	(83)	under rec	(84)	under rec	(80,100)	(81,755)	1,655	over rec
NET EXPENDITURE	0	0	-	0	-	0	-	(5,745)	(5,745)	0	-