

Appendix E

Housing and Technical Resources - HRA Variance Analysis 2017/18 (Period 10)

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Employee Costs	332k under	APT&C Basic / Superannuation / National Insurance - 319k under	HRA	This underspend reflects the current turnover levels within the service.
Property Costs	(724k) over	Grounds Maintenance - (146k) over	HRA	This overspend relates to grounds maintenance works which are demand led services and will be managed within the overall budget.
		Repairs and Maintenance - Internal and External Contractor - (795k) over	HRA	This overspend is due to repairs which are demand led services and will be managed within the overall budget.
		<u>Rent Unlet Periods - 187k under</u>	HRA	The void rent loss was lower than anticipated
		<u>Gas - 53k under</u>	HRA	Expenditure on gas is lower than anticipated across the Service.
Income	15k over recovered	<u>Fees and Charges - 100k over recovered</u>	HRA	The over recovery relates to higher than anticipated recharges for owner and tenant related repairs.

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Income (cont)		<u>House Rent - (42k) under recovered</u>	HRA	The under recovery is the result of additional Council House sales prior to the removal of the Right to Buy scheme.
		<u>Lock Up Rents - (43k) under recovered</u>	HRA	This reflects the current number of lock up properties managed by the HRA.

* The underlined variances are the new variances since the last report

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EMPLOYEE COSTS											
APT & C BASIC	9,592	91	under	92	under	105	under	6,419	6,288	131	under
APT & C OVERTIME	79	12	under	10	under	15	under	53	49	4	under
APT & C SUPERANNUATION	1,847	108	under	114	under	131	under	1,236	1,072	164	under
APT & C NIC	858	21	under	20	under	24	under	574	550	24	under
MANUAL OVERTIME	0	(1)	over	(1)	over	(1)	over	0	1	(1)	over
TRAVEL AND SUBSISTENCE	44	15	under	17	under	20	under	29	7	22	under
OTHER EMPLOYEE COSTS	0	(5)	over	(5)	over	(5)	over	0	5	(5)	over
PENSION INCREASES	219	6	under	5	under	4	under	146	144	2	under
ADDITIONAL PENSION COSTS	0	(5)	over	(9)	over	(9)	over	0	9	(9)	over
EMPLOYEE COSTS	12,639	242	under	243	under	284	under	8,457	8,125	332	under

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PROPERTY COSTS											
RATES	126	(25)	over	1	under	1	under	126	125	1	under
SCOTTISH WATER - UNMETERED CHARGES	4	1	under	1	under	2	under	3	1	2	under
SCOTTISH WATER - METERED CHARGES	8	(1)	over	(1)	over	(4)	over	5	10	(5)	over
RENT	6	0		0		0		0	0	0	
SERVICE CHARGE	65	0		0		0		3	3	0	
FACTORING CHARGES	0	(1)	over	(1)	over	(1)	over	0	0	0	
OTHER ACCOMMODATION COSTS	101	18	under	23	under	18	under	100	82	18	under
BED AND BREAKFAST	0	(5)	over	(6)	over	(6)	over	0	6	(6)	over
PROPERTY INSURANCE	923	0		0		0		923	923	0	
SECURITY COSTS	55	0		2	under	33	under	38	2	36	under
SCHOOL SECURITY SPECIFIC GRANT	0	0		(1)	over	0		0	0	0	
GROUND MAINTENANCE	3,923	(84)	over	(88)	over	(118)	over	3,923	4,069	(146)	over
REPAIRS & MAINTENANCE - INTERNAL CONTRACTOR	24,572	(244)	over	(88)	over	(136)	over	17,205	17,962	(757)	over
LIFE CYCLE MAINTENANCE	0	(1)	over	(1)	over	(2)	over	0	2	(2)	over
REPAIRS & MAINTENANCE - EXTERNAL CONTRACTOR	946	(53)	over	(59)	over	(15)	over	546	584	(38)	over
HOUSING - RENT FREE ACCOMMODATION	155	0		0		10	under	104	93	11	under
GAS MAINTENANCE COSTS	0	0		(1)	over	(1)	over	0	0	0	
HOUSING - RENT W/O UNLET PERIODS	1,960	0		0		0		1,303	1,116	187	under
HOUSING - RENT W/O BAD PERIODS	2,998	0		0		0		263	263	0	
ASBESTOS	139	1	under	0		(28)	over	102	146	(44)	over
EPC	0	(2)	over	(3)	over	(3)	over	0	3	(3)	over
ELECTRICITY - CONTRACT	717	0		0		0		338	335	3	under
GAS	310	0		0		0		151	98	53	under
HEATING OIL	54	0		0		0		0	0	0	
SOLID FUEL	4	1	under	1	under	1	under	2	1	1	under
FIXTURE & FITTINGS	58	(6)	over	(7)	over	(4)	over	42	48	(6)	over
JANITOR SERVICE	150	0		0		(7)	over	150	157	(7)	over
CLEANING CONTRACT	417	0		0		(32)	over	424	449	(25)	over
CLEANING MATERIALS	60	18	under	17	under	24	under	43	19	24	under
HEALTH AND HYGIENE	0	(3)	over	(3)	over	(3)	over	0	3	(3)	over
WINDOW CLEANING	16	0		0		1	under	11	11	0	
PEST CONTROL	122	18	under	20	under	26	under	84	53	31	under
REFUSE UPLIFT	0	(8)	over	(10)	over	(13)	over	0	15	(15)	over
REMOVAL & STORAGE COSTS	14	(12)	over	(15)	over	(18)	over	10	30	(20)	over
OTHER PROPERTY COSTS	35	0		0		(12)	over	35	48	(13)	over
OFFICE ACCOM-FACILITIES MANAGEMENT	0	0		(1)	over	(1)	over	0	1	(1)	over
PROPERTY COSTS	37,938	(388)	over	(220)	over	(288)	over	25,934	26,658	(724)	over

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SUPPLIES AND SERVICES											
COMPUTER EQUIPMENT PURCHASE	297	(1)	over	0		0		137	133	4	under
I.T. EQUIPMENT MAINT-CONTRACT	209	5	under	4	under	0		180	179	1	under
EQUIPMENT AND OTHER TOOLS	13	(4)	over	(4)	over	(5)	over	13	14	(1)	over
ADAPTATIONS FOR CLIENTS	0	(5)	over	(5)	over	0		0	0	0	
SUPPLIES FOR CLIENTS	0	(1)	over	(1)	over	(1)	over	0	1	(1)	over
FURNITURE - OFFICE	10	3	under	4	under	2	under	7	4	3	under
FURNITURE - GENERAL	0	(7)	over	(7)	over	(7)	over	0	7	(7)	over
FURNISHINGS	0	(1)	over	(1)	over	(1)	over	0	1	(1)	over
MATERIALS	0	(4)	over	(4)	over	(4)	over	0	4	(4)	over
FOODSTUFFS - GENERAL	6	1	under	1	under	1	under	4	5	(1)	over
PROTECTIVE CLOTHING & UNIFORMS	12	4	under	4	under	5	under	9	4	5	under
LAUNDRY COSTS	16	7	under	9	under	10	under	12	1	11	under
OTHER SUPPLIES AND SERVICES	32	8	under	10	under	0		9	10	(1)	over
HEALTH AND SAFETY	15	8	under	9	under	10	under	0	0	0	
CATERING - CONTRACT	0	(1)	over	(1)	over	(1)	over	0	1	(1)	over
CATERING - OUTWITH CONTRACT	0	(1)	over	(1)	over	(1)	over	0	1	(1)	over
OUTSOURCED MAIL	0	(6)	over	(9)	over	(10)	over	0	11	(11)	over
SUPPLIES AND SERVICES	610	5	under	8	under	(2)	over	371	376	(5)	over
TRANSPORT AND PLANT											
POOL CAR RECHARGE - RENTAL CHARGE	37	4	under	5	under	6	under	26	19	7	under
POOL CAR RECHARGE - FUEL	13	3	under	4	under	4	under	9	4	5	under
POOL CAR RECHARGE - ADDITIONAL CHARGES	2	0		0		0		1	1	0	
OTHER TRANSPORT COSTS	0	(3)	over	(3)	over	(3)	over	0	3	(3)	over
FLEET SERVICE CHARGES - VEHICLE MAINTENANCE	8	0		0		(6)	over	6	14	(8)	over
FLEET SERVICE CHARGES - UNSCHEDULED LABOUR	0	0		0		0		0	1	(1)	over
FLEET SERVICE CHARGES - ASSET MODIFICATION	0	0		(1)	over	(1)	over	0	0	0	
FLEET SERVICE CHARGES - LEASING	90	0		0		6	under	62	61	1	under
FLEET SERVICE CHARGES - HIRED VEHICLES	30	0		0		19	under	21	0	21	under
FLEET SERVICE CHARGES - CONTRACT HIRE	6	0		0		4	under	4	0	4	under
FLEET SERVICE CHARGES - FUEL	25	0		0		3	under	17	14	3	under
HIRE OF EXTERNAL VEHICLES	0	(2)	over	(2)	over	(2)	over	0	2	(2)	over
HIRE OF SKIPS	0	(3)	over	(3)	over	(3)	over	0	3	(3)	over
STORAGE	4	2	under	2	under	3	under	3	0	3	under
TAXI CHARGES - CONTRACTED	0	(1)	over	(1)	over	(2)	over	0	2	(2)	over
TRANSPORT AND PLANT	215	0		1	under	28	under	149	124	25	under

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ADMINISTRATION											
PRINTING AND STATIONERY	86	0		0		(15)	over	63	75	(12)	over
BULK PRINTING	75	0		0		(42)	over	52	95	(43)	over
TELEPHONES	131	0		0		24	under	82	55	27	under
MOBILE PHONES	27	0		0		5	under	18	10	8	under
ADVERTISING - OF COUNCIL SERVICE AVAILABILITY	67	(1)	over	(1)	over	(1)	over	0	1	(1)	over
ADVERTISING - OTHER	12	5	under	6	under	7	under	9	1	8	under
POSTAGES/COURIERS	154	0		0		33	under	85	49	36	under
MEMBERSHIP FEES/SUBSCRIPTIONS	38	0		0		0		33	35	(2)	over
MEDICAL COSTS	25	(3)	over	(3)	over	(4)	over	18	21	(3)	over
LEGAL EXPENSES	86	(17)	over	(20)	over	(10)	over	76	106	(30)	over
PETTY OUTLAYS	4	1	under	1	under	1	under	3	2	1	under
HOSPITALITY	0	0		0		(1)	over	0	1	(1)	over
GIRO BANK AGENCY FEES	9	0		0		0		0	0	0	
PAYPOINT AGENCY FEES	61	0		0		(6)	over	49	57	(8)	over
INTERNET AGENCY FEES	6	0		0		4	under	4	0	4	under
OTHER ADMIN COSTS	27	(1)	over	0		(2)	over	5	6	(1)	over
CONFERENCES - MEMBERS	0	(1)	over	(1)	over	(1)	over	0	1	(1)	over
CONFERENCES - OFFICIALS	7	2	under	3	under	4	under	5	1	4	under
TRAINING	0	(4)	over	0		(1)	over	0	2	(2)	over
INTERNAL SUPPORT SERVICES ALLOCATION	5,071	0		0		0		0	0	0	
ADMINISTRATION	5,886	(19)	over	(15)	over	(5)	over	502	518	(16)	over
PAYMENT TO OTHER BODIES											
OTHER COMMITTEES OF THE AUTHORITY	3,425	0		0		0		0	0	0	
OTHER LOCAL AUTHORITIES	0	(1)	over	(1)	over	(1)	over	0	0	0	
GRANTS TO VOLUNTARY ORGANISATIONS	3	0		0		0		0	0	0	
PAYMENTS TO VOLUNTARY ORGANISATIONS	31	(3)	over	(7)	over	(22)	over	0	22	(22)	over
PAYMENTS TO OTHER BODIES	32	0		0		(3)	over	32	45	(13)	over
PAYMENT TO OTHER BODIES	3,491	(4)	over	(8)	over	(26)	over	32	67	(35)	over
PAYMENT TO CONTRACTORS											
PAYMENT TO PRIVATE CONTRACTOR	80	0		0		18	under	56	57	(1)	over
PAYMENT TO EXTERNAL CONSULTANTS	20	0		0		(3)	over	20	23	(3)	over
PAYMENT TO CONTRACTORS	100	0		0		15	under	76	80	(4)	over
TRANSFER PAYMENTS											
TRANSFER PAYMENTS	0	0		0		0		0	0	0	

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FINANCING CHARGES											
INTEREST-DEBT CHARGES	14,383	0		0		0		0	0	0	
I.T. EQUIPMENT LEASING-CONTRACT	67	0		0		5	under	35	30	5	under
CFCR	19,520	0		0		0		15,944	15,944	0	
INTEREST ON REVENUE BALANCES	(67)	0		0		0		0	0	0	
FINANCING CHARGES	33,903	0		0		5	under	15,979	15,974	5	under
TOTAL EXPENDITURE	94,782	(164)	over	9	under	11	under	51,500	51,922	(422)	over
INCOME											
SALES - DEPARTMENTS OF THE AUTHORITY	(1,201)	0		0		0		(810)	(810)	0	
FEES AND CHARGES - GENERAL	(4,539)	8	over rec	9	over rec	73	over rec	(1,816)	(1,916)	100	over rec
RENTAL INCOME	(460)	0		0		0		0	0	0	
HOUSE RENTS	(83,187)	0		0		(38)	under rec	(55,522)	(55,480)	(42)	under rec
LOCK UP RENTS	(2,392)	0		0		(39)	under rec	(1,394)	(1,351)	(43)	under rec
COMMISSION	(216)	0		0		0		(32)	(32)	0	
INSURANCE RECOVERIES	(250)	0		0		0		(45)	(45)	0	
OTHER INCOME	(2,273)	3	over rec	4	over rec	5	over rec	(962)	(962)	0	
REALLOCATION OF SUPPORT COSTS	(883)	0		0		0		0	0	0	
TOTAL INCOME	(95,401)	11	over rec	13	over rec	1	over rec	(60,581)	(60,596)	15	over rec
TOTAL YEAR END T/FER TO/FROM BALANCE SHEET	619	153	under	(22)	over	(12)	over	429	22	407	under
NET EXPENDITURE	0	(0)	over	0		0		(8,652)	(8,652)	0	