

## Appendix E

### Housing and Technical Resources - HRA Variance Analysis 2022/23 (Period 11)

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Employee Costs	245k under	APT&C - Basic / Overtime / Superannuation / National Insurance - 230k under	HRA	The variance relates to vacancies, which are being actively recruited or being held whilst service requirements are determined.
Property Costs	(2,715k) over	Repairs and Maintenance - Internal and External Contractor - (2,209k) over	HRA	The net overspend reflects the current demand for repairs and continuing high cost and volume of voids. The position includes a recharge for recovery of costs from chargeable services due to building services shortfall.
		Housing - Rent Free Accommodation - (60k) over	HRA	The overspend reflects the volume of discretionary rent periods awarded during the year, which is demand led.
		Housing - Rent W/O Unlet Periods - (130k) over	HRA	This budget is demand led and the overspend reflects the current pressure in void properties.
		Electricity / Gas / Heating Oil / Solid Fuel – (173k) over	HRA	The overspend reflects the current demand and price.
		Cleaning Contract - (80k) over	HRA	This overspend is due to inflationary price increases.

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Administration Costs	46k under	Legal Expenses - 41k under	HRA	This budget is demand led and the underspend reflects the lower than anticipated levels of eviction actions during the year.
Income	2,442k over recovered	House Rents - 339k over recovered	HRA	The over recovery is due to the timing of new builds which completed ahead of the anticipated profiles.
		Year End Transfer to the Balance Sheet – 2,103k over recovered	HRA	The budget assumes a level of transfer to reserves, however, due to the current net overspend across the service, mainly as a result of the aforementioned recovery of costs from chargeable services due to the building services shortfall, the drawdown from reserves will be higher than forecast.

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

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EMPLOYEE COSTS											
APT & C BASIC	11,150	52	under	24	under	171	under	9,091	8,886	205	under
APT & C OVERTIME	86	(24)	over	(26)	over	(33)	over	69	122	(53)	over
APT & C SUPERANNUATION	1,983	(14)	over	(16)	over	0	-	1,595	1,619	(24)	over
APT & C NIC	1,163	63	under	74	under	139	under	936	834	102	under
MANUAL OVERTIME	0	0	-	(1)	over	0	-	0	0	0	-
TRAVEL AND SUBSISTANCE	40	16	under	19	under	25	under	32	5	27	under
OTHER EMPLOYEE COSTS	0	0	-	(1)	over	(1)	over	0	1	(1)	over
PENSION INCREASES	219	1	under	1	under	(2)	over	176	178	(2)	over
REDUNDANCY	0	(3)	over	(3)	over	(9)	over	0	9	(9)	over
<b>EMPLOYEE COSTS</b>	<b>14,641</b>	<b>91</b>	<b>under</b>	<b>71</b>	<b>under</b>	<b>290</b>	<b>under</b>	<b>11,899</b>	<b>11,654</b>	<b>245</b>	<b>under</b>
PROPERTY COSTS											
RATES	105	36	under	36	under	(19)	over	105	118	(13)	over
SCOTTISH WATER - UNMETERED CHARGES	4	(1)	over	(2)	over	(2)	over	3	6	(3)	over
SCOTTISH WATER - METERED CHARGES	8	0	-	(1)	over	(3)	over	7	10	(3)	over
RENT	6	6	under	6	under	6	under	6	0	6	under
SERVICE CHARGE	65	(4)	over	(4)	over	(2)	over	0	2	(2)	over
OTHER ACCOMMODATION COSTS	31	31	under	31	under	0	-	0	0	0	-
PROPERTY INSURANCE	923	0	-	0	-	(1)	over	923	924	(1)	over
SECURITY COSTS	55	0	-	0	-	0	-	52	59	(7)	over
GROUND MAINTENANCE	4,257	9	under	0	-	0	-	4,158	4,246	(88)	over
REPAIRS & MAINTENANCE - INTERNAL CONTRACTOR	32,392	0	-	0	-	(1,414)	over	27,436	29,489	(2,053)	over
REPAIRS & MAINTENANCE - EXTERNAL CONTRACTOR	877	0	-	(3)	over	(139)	over	675	831	(156)	over
HOUSING - RENT FREE ACCOMMODATION	155	(21)	over	(29)	over	(58)	over	123	183	(60)	over
HOUSING - RENT W/O UNLET PERIODS	2,354	0	-	0	-	(64)	over	2,007	2,137	(130)	over
HOUSING - RENT W/O BAD PERIODS	3,405	0	-	0	-	0	-	569	569	0	-
ASBESTOS	139	0	-	0	-	0	-	64	64	0	-
EPC	0	(1)	over	(1)	over	0	-	0	0	0	-
ELECTRICITY - CONTRACT	1,008	0	-	0	-	(36)	over	406	408	(2)	over
GAS	301	(56)	over	0	-	(176)	over	232	406	(174)	over
HEATING OIL	54	3	under	3	under	0	-	36	36	0	-
SOLID FUEL	4	2	under	2	under	2	under	3	0	3	under
MULTI-STOREY HEAT/LIGHT	0	(1)	over	(1)	over	(1)	over	0	1	(1)	over
FIXTURE & FITTINGS	58	(14)	over	(8)	over	(14)	over	40	52	(12)	over
JANITOR SERVICE	74	10	under	16	under	27	under	63	30	33	under
CLEANING CONTRACT	384	0	-	(79)	over	(79)	over	384	464	(80)	over
CLEANING MATERIALS	60	16	under	20	under	25	under	48	21	27	under
WINDOW CLEANING	16	0	-	3	under	(1)	over	9	10	(1)	over
PEST CONTROL	122	0	-	(6)	over	7	under	94	92	2	under
REFUSE UPLIFT	0	(22)	over	0	-	0	-	0	0	0	-
REMOVAL & STORAGE COSTS	14	9	under	9	under	0	-	11	13	(2)	over
OTHER PROPERTY COSTS	35	4	under	5	under	1	under	23	21	2	under
<b>PROPERTY COSTS</b>	<b>46,906</b>	<b>6</b>	<b>under</b>	<b>(3)</b>	<b>over</b>	<b>(1,941)</b>	<b>over</b>	<b>37,477</b>	<b>40,192</b>	<b>(2,715)</b>	<b>over</b>

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SUPPLIES AND SERVICES											
COMPUTER EQUIPMENT PURCHASE	297	34	under	39	under	14	under	244	244	0	-
COMPUTER EQUIPMENT RENTAL	0	(5)	over	(11)	over	(11)	over	0	11	(11)	over
I.T. EQUIPMENT MAINT-CONTRACT	209	(31)	over	0	-	0	-	110	110	0	-
I.T. ELECTRONIC MESSAGING	0	0	-	0	-	0	-	0	0	0	-
EQUIPMENT, APPARATUS AND TOOLS	13	(3)	over	(1)	over	(3)	over	11	13	(2)	over
AIDS FOR CLIENTS	0	(2)	over	(2)	over	(2)	over	0	2	(2)	over
FURNITURE - OFFICE	10	2	under	3	under	2	under	8	5	3	under
FURNITURE - GENERAL	0	(1)	over	(13)	over	(13)	over	0	13	(13)	over
MATERIALS, APPARATUS AND EQUIPMENT	0	(1)	over	(2)	over	(2)	over	0	2	(2)	over
FOODSTUFFS - GENERAL	6	(1)	over	(1)	over	(3)	over	5	7	(2)	over
PROTECTIVE CLOTHING & UNIFORMS	12	3	under	2	under	3	under	10	6	4	under
LAUNDRY COSTS	16	1	under	1	under	3	under	13	10	3	under
OTHER SUPPLIES AND SERVICES	31	(3)	over	(1)	over	0	-	26	27	(1)	over
HEALTH AND SAFETY	15	8	under	8	under	10	under	12	1	11	under
<b>SUPPLIES AND SERVICES</b>	<b>609</b>	<b>1</b>	<b>under</b>	<b>22</b>	<b>under</b>	<b>(2)</b>	<b>over</b>	<b>439</b>	<b>451</b>	<b>(12)</b>	<b>over</b>
TRANSPORT AND PLANT											
POOL CAR RECHARGE - RENTAL CHARGE	26	(13)	over	(11)	over	1	under	29	26	3	under
POOL CAR RECHARGE - FUEL	6	3	under	3	under	4	under	4	0	4	under
POOL CAR RECHARGE - ADDITIONAL CHARGES	1	1	under	1	under	1	under	1	0	1	under
FLEET SERVICE CHARGES VEHICLE MAINTENANCE	23	3	under	3	under	3	under	17	14	3	under
FLEET SERVICE CHARGES LEASING	72	5	under	15	under	0	-	24	24	0	-
FLEET SERVICE CHARGES HIRED VEHICLES	34	13	under	18	under	0	-	0	0	0	-
FLEET SERVICE CHARGES CONTRACT HIRE	0	(1)	over	(2)	over	(3)	over	0	3	(3)	over
FLEET SERVICE CHARGES ROAD FUND LICENCES/MOT	8	2	under	1	under	0	-	5	5	0	-
FLEET SERVICE CHARGES FUEL	21	3	under	4	under	1	under	11	11	0	-
STORAGE	4	2	under	2	under	3	under	3	0	3	under
TAXI CHARGES - CONTRACTED	0	0	-	0	-	0	-	0	1	(1)	over
<b>TRANSPORT AND PLANT</b>	<b>195</b>	<b>18</b>	<b>under</b>	<b>34</b>	<b>under</b>	<b>10</b>	<b>under</b>	<b>94</b>	<b>84</b>	<b>10</b>	<b>under</b>

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ADMINISTRATION											
PRINTING AND STATIONERY	61	(8)	over	(13)	over	6	under	49	42	7	under
BULK PRINTING	53	(6)	over	(2)	over	(13)	over	40	49	(9)	over
TELEPHONES	84	0	-	(1)	over	3	under	64	58	6	under
MOBILE PHONES	27	10	under	12	under	0	-	5	5	0	-
ADVERTISING - OF COUNCIL SERVICE AVAILABILITY	22	0	-	0	-	0	-	0	0	0	-
ADVERTISING - OTHER	12	6	under	7	under	0	-	0	0	0	-
POSTAGES/COURIERS	132	0	-	0	-	0	-	72	72	0	-
SMS MESSAGING	0	(2)	over	(2)	over	(2)	over	0	2	(2)	over
MEMBERSHIP FEES/SUBSCRIPTIONS	38	5	under	8	under	4	under	24	24	0	-
MEDICAL COSTS	25	(6)	over	(4)	over	(3)	over	20	23	(3)	over
LEGAL EXPENSES	61	0	-	0	-	43	under	41	0	41	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	3	under	3	under	8	under	8	0	8	under
PAYPOINT AGENCY FEES	49	3	under	2	under	(1)	over	32	33	(1)	over
INTERNET AGENCY FEES	6	3	under	3	under	4	under	0	0	0	-
OTHER ADMIN COSTS	15	(17)	over	(19)	over	0	-	0	2	(2)	over
CONFERENCES - OFFICIALS	7	0	-	(1)	over	0	-	6	5	1	under
INTERNAL SUPPORT SERVICES ALLOCATION	5,039	0	-	0	-	0	-	0	0	0	-
<b>ADMINISTRATION</b>	<b>5,644</b>	<b>(9)</b>	<b>over</b>	<b>(7)</b>	<b>over</b>	<b>49</b>	<b>under</b>	<b>364</b>	<b>318</b>	<b>46</b>	<b>under</b>
PAYMENT TO OTHER BODIES											
OTHER COMMITTEES OF THE AUTHORITY	2,964	0	-	0	-	0	-	1,654	1,654	0	-
GRANTS TO VOLUNTARY ORGANISATIONS	3	0	-	0	-	0	-	0	0	0	-
PAYMENTS TO VOLUNTARY ORGANISATIONS	31	0	-	(2)	over	(2)	over	16	16	0	-
PAYMENTS TO OTHER BODIES	32	0	-	0	-	(17)	over	32	49	(17)	over
<b>PAYMENT TO OTHER BODIES</b>	<b>3,030</b>	<b>0</b>	<b>-</b>	<b>(2)</b>	<b>over</b>	<b>(19)</b>	<b>over</b>	<b>1,702</b>	<b>1,719</b>	<b>(17)</b>	<b>over</b>
PAYMENT TO CONTRACTORS											
PAYMENT TO PRIVATE CONTRACTOR	80	(4)	over	(10)	over	(20)	over	57	40	17	under
PAYMENT TO EXTERNAL CONSULTANTS	20	(20)	over	(21)	over	(22)	over	20	36	(16)	over
<b>PAYMENT TO CONTRACTORS</b>	<b>100</b>	<b>(24)</b>	<b>over</b>	<b>(31)</b>	<b>over</b>	<b>(42)</b>	<b>over</b>	<b>77</b>	<b>76</b>	<b>1</b>	<b>under</b>
TRUST FUND EXPENDITURE	0	0	-	0	-	0	-	0	0	0	-
TRANSFER PAYMENTS											
<b>TRANSFER PAYMENTS</b>	<b>0</b>	<b>0</b>	<b>-</b>	<b>0</b>	<b>-</b>	<b>0</b>	<b>-</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>-</b>
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	-
<b>FINANCING CHARGES</b>	<b>44,375</b>	<b>0</b>	<b>-</b>	<b>0</b>	<b>-</b>	<b>0</b>	<b>-</b>	<b>26,116</b>	<b>26,116</b>	<b>0</b>	<b>-</b>

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<b>TOTAL EXPENDITURE</b>	<b>115,500</b>	<b>83</b>	<b>under</b>	<b>84</b>	<b>under</b>	<b>(1,655)</b>	<b>over</b>	<b>78,168</b>	<b>80,610</b>	<b>(2,442)</b>	<b>over</b>
INCOME											
SALES - DEPARTMENTS OF THE AUTHORITY	(1,169)	0	-	0	-	0	-	(990)	(990)	0	-
FEES AND CHARGES - GENERAL	(4,523)	0	-	0	-	0	-	(2,457)	(2,457)	0	-
RENTAL INCOME	(460)	0	-	0	-	0	-	0	0	0	-
HOUSE RENTS	(100,503)	0	-	0	-	277	over rec	(75,407)	(75,746)	339	over rec
LOCK UP RENTS	(2,589)	0	-	0	-	0	-	(2,563)	(2,563)	0	-
INSURANCE RECOVERIES	(250)	8	over rec	0	-	0	-	(28)	(28)	0	-
OTHER INCOME	(1,789)	0	-	0	-	0	-	(1,268)	(1,268)	0	-
REALLOCATION OF SUPPORT COSTS	(717)	0	-	0	-	0	-	0	0	0	-
YEAR END T/FER TO BALANCE SHEET	(3,500)	(91)	under rec	(84)	under rec	1,378	over rec	(2,961)	(5,064)	2,103	over rec
<b>INCOME</b>	<b>(115,500)</b>	<b>(83)</b>	<b>under rec</b>	<b>(84)</b>	<b>under rec</b>	<b>1,655</b>	<b>over rec</b>	<b>(85,674)</b>	<b>(88,116)</b>	<b>2,442</b>	<b>over rec</b>
<b>NET EXPENDITURE</b>	<b>0</b>	<b>0</b>	<b>-</b>	<b>0</b>	<b>-</b>	<b>0</b>	<b>-</b>	<b>(7,506)</b>	<b>(7,506)</b>	<b>0</b>	<b>-</b>