

Appendix E

Housing and Technical Resources - HRA Variance Analysis 2023/24 (Period 10)

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Property Costs	(4,406k) over	Repairs and Maintenance - Internal and External Contractor - (4,824k) over	HRA	The 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.
		Housing – Rent Write off Unlet Periods/Bad Periods – 527k under	HRA	The net underspend reflects a lower than anticipated level of bad debt provision. During the year collection rates for rental income have been better than forecast, which is due in part to schemes such as the tenancy sustainment fund mitigating the overall level of debt.
		Fixtures & Fittings – (110k) over	HRA	This budget is demand led and the overspend reflects the increased demand during the year.
Income	(1,962k) under recovered	House Rents - 430k over recovered	HRA	The over recovery is due to the timing of new builds which completed ahead of the anticipated profiles.

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Income (cont.)		Year End Transfer from the Balance Sheet – (2,369k) under recovered	HRA	The budget assumes a level of transfer from reserves, due to the current net underspend across the service. This is mainly as a result of the before mentioned recovery of costs from chargeable services.

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EMPLOYEE COSTS											
APT & C BASIC	11,776	(49)	over	(61)	over	15	under	8,600	8,609	(9)	over
APT & C OVERTIME	78	10	under	12	under	3	under	56	55	1	under
APT & C SUPERANNUATION	2,097	(46)	over	(60)	over	(72)	over	1,524	1,603	(79)	over
APT & C NIC	1,120	29	under	30	under	20	under	814	790	24	under
TRAVEL AND SUBSISTANCE	28	10	under	12	under	15	under	20	4	16	under
OTHER EMPLOYEE COSTS	0	(1)	over	(1)	over	(1)	over	0	1	(1)	over
PENSION INCREASES	211	(5)	over	(8)	over	(13)	over	153	168	(15)	over
ADDITIONAL PENSION COSTS	0	(6)	over	(6)	over	(6)	over	0	6	(6)	over
EMPLOYEE COSTS	15,310	(58)	over	(82)	over	(39)	over	11,167	11,236	(69)	over

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PROPERTY COSTS											
RATES	105	0	-	36	under	36	under	105	69	36	under
SCOTTISH WATER - UNMETERED CHARGES	4	2	under	2	under	3	under	3	0	3	under
SCOTTISH WATER - METERED CHARGES	8	(2)	over	(2)	over	(6)	over	5	11	(6)	over
RENT	6	0	-	0	-	0	-	0	0	0	-
SERVICE CHARGE	65	0	-	0	-	0	-	0	0	0	-
OTHER ACCOMMODATION COSTS	31	0	-	0	-	0	-	0	0	0	-
BED AND BREAKFAST	0	(9)	over	(9)	over	(15)	over	0	15	(15)	over
PROPERTY INSURANCE	1,484	0	-	0	-	0	-	1,484	1,484	0	-
SECURITY COSTS	55	7	under	10	under	0	-	3	3	0	-
GROUND MAINTENANCE	4,625	0	-	0	-	0	-	4,255	4,255	0	-
REPAIRS & MAINTENANCE - INTERNAL CONTRACT	35,777	(463)	over	(1,046)	over	(4,306)	over	20,671	25,419	(4,748)	over
REPAIRS & MAINTENANCE - EXTERNAL CONTRACT	877	8	under	27	under	(33)	over	608	684	(76)	over
HOUSING - RENT FREE ACCOMMODATION	155	0	-	0	-	(68)	over	116	191	(75)	over
GAS MAINTENANCE COSTS	0	0	-	0	-	0	-	0	0	0	-
HOUSING - RENT W/O UNLET PERIODS	2,445	0	-	0	-	(221)	over	1,853	2,104	(251)	over
HOUSING - RENT W/O BAD PERIODS	2,456	0	-	0	-	714	under	1,324	546	778	under
ASBESTOS	139	17	under	19	under	41	under	102	64	38	under
FIXED ELECTRICAL	0	(1)	over	(1)	over	(2)	over	0	2	(2)	over
BOILER PLANT SERVICING	0	0	-	0	-	0	-	0	0	0	-
ELECTRICITY - CONTRACT	1,358	0	-	0	-	0	-	637	637	0	-
GAS	436	(17)	over	6	under	0	-	244	266	(22)	over
HEATING OIL	54	8	under	9	under	12	under	38	26	12	under
SOLID FUEL	3	1	under	2	under	2	under	2	0	2	under
FIXTURE & FITTINGS	58	0	-	0	-	(105)	over	42	152	(110)	over
JANITOR SERVICE	74	4	under	10	under	21	under	57	30	27	under
CLEANING CONTRACT	468	(123)	over	(123)	over	0	-	468	428	40	under
CLEANING MATERIALS	60	0	-	0	-	0	-	17	17	0	-
WINDOW CLEANING	16	0	-	2	under	2	under	11	9	2	under
PEST CONTROL	122	0	-	0	-	(15)	over	97	111	(14)	over
REFUSE UPLIFT	0	(15)	over	(18)	over	(24)	over	0	24	(24)	over
REMOVAL & STORAGE COSTS	14	(1)	over	(1)	over	(1)	over	10	11	(1)	over
OTHER PROPERTY COSTS	34	(6)	over	(5)	over	(1)	over	25	25	0	-
PROPERTY COSTS	50,929	(590)	over	(1,082)	over	(3,966)	over	32,177	36,583	(4,406)	over

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SUPPLIES AND SERVICES											
COMPUTER EQUIPMENT PURCHASE	473	0	-	0	-	0	-	364	364	0	-
COMPUTER EQUIPMENT RENTAL	0	0	-	0	-	(11)	over	0	11	(11)	over
I.T. EQUIPMENT MAINT-CONTRACT	75	0	-	0	-	0	-	63	63	0	-
EQUIPMENT, APPARATUS AND TOOLS	13	(1)	over	0	-	(1)	over	10	11	(1)	over
ADAPTATIONS FOR CLIENTS	0	0	-	0	-	0	-	0	0	0	-
FURNITURE - OFFICE	10	0	-	1	under	1	under	7	5	2	under
FURNITURE - GENERAL	0	0	-	(1)	over	(1)	over	0	1	(1)	over
MATERIALS, APPARATUS AND EQUIPMENT	0	(1)	over	(1)	over	(2)	over	0	3	(3)	over
FOODSTUFFS - GENERAL	6	0	-	(1)	over	(2)	over	4	8	(4)	over
PROTECTIVE CLOTHING & UNIFORMS	12	3	under	3	under	4	under	9	6	3	under
LAUNDRY COSTS	16	(2)	over	(1)	over	0	-	12	11	1	under
OTHER SUPPLIES AND SERVICES	33	2	under	1	under	(3)	over	32	35	(3)	over
HEALTH AND SAFETY	15	4	under	6	under	6	under	11	7	4	under
CATERING - CONTRACT	0	(1)	over	(1)	over	(1)	over	0	1	(1)	over
SUPPLIES AND SERVICES	653	4	under	6	under	(10)	over	512	526	(14)	over
TRANSPORT AND PLANT											
POOL CAR RECHARGE - RENTAL CHARGE	26	2	under	4	under	7	under	9	10	(1)	over
POOL CAR RECHARGE - FUEL	6	2	under	3	under	4	under	4	0	4	under
POOL CAR RECHARGE - ADDITIONAL CHARGES	1	0	-	1	under	1	under	1	0	1	under
OTHER TRANSPORT COSTS	0	0	-	0	-	(5)	over	0	5	(5)	over
FLEET SERVICE CHARGES VEHICLE MAINTENANCE	23	2	under	3	under	(6)	over	23	21	2	under
FLEET SERVICE CHARGES LEASING	72	(4)	over	0	-	6	under	50	45	5	under
FLEET SERVICE CHARGES HIRED VEHICLES	34	13	under	16	under	21	under	0	0	0	-
FLEET SERVICE CHARGES CONTRACT HIRE	0	(1)	over	(3)	over	(7)	over	0	8	(8)	over
FLEET SERVICE CHARGES ROAD FUND LICENCES/	8	1	under	2	under	2	under	6	3	3	under
FLEET SERVICE CHARGES FUEL	22	0	-	2	under	2	under	15	11	4	under
STORAGE	4	2	under	2	under	3	under	3	0	3	under
TRANSPORT AND PLANT	196	17	under	30	under	9	under	111	103	8	under

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ADMINISTRATION											
PRINTING AND STATIONERY	61	0	-	0	-	0	-	55	55	0	-
BULK PRINTING	52	0	-	0	-	0	-	0	0	0	-
TELEPHONES	73	23	under	11	under	(5)	over	36	51	(15)	over
MOBILE PHONES	27	10	under	12	under	3	under	18	14	4	under
ADVERTISING - OTHER	12	5	under	6	under	8	under	9	0	9	under
POSTAGES/COURIERS	132	(12)	over	(11)	over	0	-	128	128	0	-
SMS MESSAGING	0	(4)	over	(4)	over	(4)	over	0	4	(4)	over
MEMBERSHIP FEES/SUBSCRIPTIONS	38	(5)	over	(2)	over	(13)	over	28	38	(10)	over
MEDICAL COSTS	25	(2)	over	(2)	over	(2)	over	18	19	(1)	over
LEGAL EXPENSES	61	(1)	over	2	under	3	under	43	35	8	under
PETTY OUTLAYS	4	2	under	2	under	3	under	3	0	3	under
HOSPITALITY / CIVIC RECOGNITION	0	(4)	over	(4)	over	(7)	over	0	7	(7)	over
GIRO BANK AGENCY FEES	9	5	under	6	under	7	under	8	0	8	under
PAYPOINT AGENCY FEES	28	(3)	over	(4)	over	(4)	over	19	24	(5)	over
INTERNET AGENCY FEES	6	3	under	3	under	4	under	4	0	4	under
OTHER ADMIN COSTS	15	(7)	over	(6)	over	(11)	over	11	24	(13)	over
CONFERENCES - OFFICIALS	7	3	under	3	under	3	under	5	2	3	under
INTERNAL SUPPORT SERVICES ALLOCATION	5,020	0	-	0	-	0	-	0	0	0	-
ADMINISTRATION	5,570	13	under	12	under	(15)	over	385	401	(16)	over
PAYMENT TO OTHER BODIES											
OTHER COMMITTEES OF THE AUTHORITY	2,909	0	-	0	-	0	-	1,503	1,503	0	-
GRANTS TO VOLUNTARY ORGANISATIONS	2	0	-	0	-	0	-	0	0	0	-
PAYMENTS TO VOLUNTARY ORGANISATIONS	31	0	-	0	-	0	-	10	10	0	-
PAYMENTS TO OTHER BODIES	32	(23)	over	(100)	over	(6)	over	32	38	(6)	over
PRIVATE INDIVIDUALS - GENERAL	0	(40)	over	(40)	over	0	-	0	0	0	-
PAYMENT TO OTHER BODIES	2,974	(63)	over	(140)	over	(6)	over	1,545	1,551	(6)	over
PAYMENT TO CONTRACTORS											
PAYMENT TO PRIVATE CONTRACTOR	80	0	-	0	-	0	-	64	64	0	-
PAYMENT TO EXTERNAL CONSULTANTS	20	0	-	0	-	0	-	0	0	0	-
PAYMENT TO CONTRACTORS	100	0	-	0	-	0	-	64	64	0	-

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FINANCING CHARGES											
INTEREST-DEBT CHARGES	17,953	0	-	0	-	5,845	under	6,495	0	6,495	under
DEPRECIATION-CAP CHARGES	0	0	-	0	-	0	-	0	30	(30)	over
I.T. EQUIPMENT LEASING-CONTRACT	67	0	-	0	-	0	-	5	5	0	-
CFCR	27,162	(19)	over	0	-	0	-	25,162	25,162	0	-
INTEREST ON REVENUE BALANCES	(67)	0	-	0	-	0	-	0	0	0	-
FINANCING CHARGES	45,115	(19)	over	0	-	5,845	under	31,662	25,197	6,465	under
TOTAL EXPENDITURE	120,847	(696)	over	(1,256)	over	1,818	under	77,623	75,661	1,962	under
INCOME											
SALES - DEPARTMENTS OF THE AUTHORITY	(885)	0	-	0	-	0	-	(829)	(829)	0	-
FEES AND CHARGES - GENERAL	(4,547)	0	-	0	-	0	-	(1,785)	(1,785)	0	-
RENTAL INCOME	(449)	0	-	0	-	0	-	0	0	0	-
HOUSE RENTS	(104,668)	193	over rec	250	over rec	390	over rec	(74,174)	(74,604)	430	over rec
LOCK UP RENTS	(2,679)	(26)	under rec	(26)	under rec	(39)	under rec	(1,922)	(1,970)	48	over rec
INSURANCE RECOVERIES	(250)	0	-	0	-	42	over rec	0	(42)	42	over rec
OTHER INCOME	(1,745)	0	-	0	-	(118)	under rec	(1,047)	(934)	(113)	under rec
REALLOCATION OF SUPPORT COSTS	(717)	0	-	0	-	0	-	0	0	0	-
YEAR END T/FER TO BALANCE SHEET	(4,907)	529	over rec	1,032	over rec	(2,093)	under rec	(3,118)	(749)	(2,369)	under rec
INCOME	(120,847)	696	over rec	1,256	over rec	(1,818)	under rec	(82,875)	(80,913)	(1,962)	under rec
NET EXPENDITURE	0	0	-	0	-	0	-	(5,252)	(5,252)	0	-