

Appendix E

**Housing and Technical Resources - HRA Variance Analysis 2017/18 (Period 12)**

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Employee Costs	376k under	APT&C Basic / Superannuation / National Insurance - 364k under	HRA	This underspend reflects the current turnover levels within the service.
Property Costs	(911k) over	Grounds Maintenance - (159k) 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 - (994k) over	HRA	This overspend is due to repairs which are demand led services and will be managed within the overall budget.
		Rent Unlet Periods - 178k under	HRA	The void rent loss was lower than anticipated
		Gas - 65k under	HRA	Expenditure on gas is lower than anticipated across the Service.
Administration Costs	3k under	<u>Bulk Printing - (53k) over</u>	HRA	The overspend relates to an increase in the volume of scanning required to date.
		<u>Telephones - 34k under</u>	HRA	This reflects the early achievement of a 2018/19 saving.

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Administration Costs (cont)		<u>Postages / Couriers - 44k under</u>	HRA	This reflects the early achievement of a 2018/19 saving.
		<u>Legal Expenses - (48k) over</u>	HRA	This is a demand led line and relates to the cost of pursuing rent arrears.
Income	27k over recovered	Fees and Charges - 131k over recovered	HRA	The over recovery relates to higher than anticipated recharges for owner and tenant related repairs.
		House Rents - (52k) under recovered	HRA	The under recovery is the result of additional Council House sales prior to the removal of the Right to Buy Scheme and also lower than anticipated rental income from new build accommodation.
		Lock Up Rents - (52k) under recovered	HRA	The under recovery is due to removal of lockup and garage sites that are no longer in use.

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

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EMPLOYEE COSTS											
APT & C BASIC	9,592	105	under	131	under	135	under	7,895	7,756	139	under
APT & C OVERTIME	79	15	under	4	under	6	under	65	64	1	under
APT & C SUPERANNUATION	1,847	131	under	164	under	181	under	1,520	1,323	197	under
APT & C NIC	858	24	under	24	under	27	under	706	678	28	under
MANUAL OVERTIME	0	(1)	over	(1)	over	(1)	over	0	1	(1)	over
TRAVEL AND SUBSISTENCE	44	20	under	22	under	24	under	36	10	26	under
OTHER EMPLOYEE COSTS	0	(5)	over	(5)	over	(5)	over	0	5	(5)	over
PENSION INCREASES	219	4	under	2	under	19	under	180	180	0	
ADDITIONAL PENSION COSTS	0	(9)	over	(9)	over	(9)	over	0	9	(9)	over
<b>EMPLOYEE COSTS</b>	<b>12,639</b>	<b>284</b>	<b>under</b>	<b>332</b>	<b>under</b>	<b>377</b>	<b>under</b>	<b>10,402</b>	<b>10,026</b>	<b>376</b>	<b>under</b>

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PROPERTY COSTS											
RATES	126	1	under	1	under	1	under	126	125	1	under
SCOTTISH WATER - UNMETERED CHARGES	4	2	under	2	under	1	under	4	2	2	under
SCOTTISH WATER - METERED CHARGES	8	(4)	over	(5)	over	(5)	over	7	12	(5)	over
RENT	6	0		0		0		0	0	0	
SERVICE CHARGE	65	0		0		0		4	4	0	
OTHER ACCOMMODATION COSTS	101	18	under	18	under	19	under	101	82	19	under
BED AND BREAKFAST	0	(6)	over	(6)	over	(7)	over	0	7	(7)	over
PROPERTY INSURANCE	923	0		0		(1)	over	923	924	(1)	over
SECURITY COSTS	55	33	under	36	under	40	under	46	5	41	under
GROUND MAINTENANCE	3,923	(118)	over	(146)	over	(175)	over	3,923	4,081	(158)	over
GROUNDS MAINTENANCE ADDITIONAL WORKS	0	0		0		0		0	1	(1)	over
REPAIRS & MAINTENANCE - INTERNAL CONTRACTOR	24,572	(136)	over	(757)	over	(755)	over	18,848	19,677	(829)	over
LIFE CYCLE MAINTENANCE	0	(2)	over	(2)	over	(2)	over	0	2	(2)	over
REPAIRS & MAINTENANCE - EXTERNAL CONTRACTOR	1,085	(43)	over	(82)	over	(126)	over	701	866	(165)	over
HOUSING - RENT FREE ACCOMMODATION	155	10	under	11	under	12	under	122	111	11	under
HOUSING - RENT W/O UNLET PERIODS	1,960	0		187	under	208	under	1,568	1,390	178	under
HOUSING - RENT W/O BAD PERIODS	2,998	0		0		0		329	329	0	
EPC	0	(3)	over	(3)	over	(3)	over	0	4	(4)	over
ELECTRICITY - CONTRACT	717	0		3	under	(1)	over	387	387	0	
GAS	310	0		53	under	59	under	216	151	65	under
HEATING OIL	54	0		0		0		0	0	0	
SOLID FUEL	4	1	under	1	under	2	under	3	1	2	under
FIXTURE & FITTINGS	58	(4)	over	(6)	over	(22)	over	51	70	(19)	over
JANITOR SERVICE	150	(7)	over	0		(7)	over	150	157	(7)	over
CLEANING CONTRACT	417	(32)	over	(32)	over	(32)	over	417	449	(32)	over
CLEANING MATERIALS	60	24	under	24	under	28	under	53	22	31	under
HEALTH AND HYGIENE	0	(3)	over	(3)	over	(3)	over	0	3	(3)	over
WINDOW CLEANING	16	1	under	0		(15)	over	15	32	(17)	over
PEST CONTROL	122	26	under	31	under	38	under	103	60	43	under
REFUSE UPLIFT	0	(13)	over	(15)	over	(17)	over	0	19	(19)	over
REMOVAL & STORAGE COSTS	14	(18)	over	(20)	over	(18)	over	12	33	(21)	over
OTHER PROPERTY COSTS	35	(12)	over	(13)	over	(13)	over	35	48	(13)	over
OFFICE ACCOM-FACILITIES MANAGEMENT	0	(1)	over	(1)	over	(1)	over	0	1	(1)	over
<b>PROPERTY COSTS</b>	<b>37,938</b>	<b>(288)</b>	<b>over</b>	<b>(724)</b>	<b>over</b>	<b>(795)</b>	<b>over</b>	<b>28,144</b>	<b>29,055</b>	<b>(911)</b>	<b>over</b>

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SUPPLIES AND SERVICES											
COMPUTER EQUIPMENT PURCHASE	297	0		4	under	6	under	151	145	6	under
I.T. EQUIPMENT MAINT-CONTRACT	209	0		0		0		180	180	0	
EQUIPMENT AND OTHER TOOLS	13	(5)	over	0		(2)	over	13	15	(2)	over
AIDS FOR CLIENTS	0	0		0		0		0	1	(1)	over
ADAPTATIONS FOR CLIENTS	0	0		0		0		0	0	0	
SUPPLIES FOR CLIENTS	0	(1)	over	(1)	over	(1)	over	0	1	(1)	over
FURNITURE - OFFICE	10	2	under	3	under	4	under	9	4	5	under
FURNITURE - GENERAL	0	(7)	over	(7)	over	(8)	over	0	8	(8)	over
FURNISHINGS	0	(1)	over	(1)	over	(1)	over	0	1	(1)	over
MATERIALS	0	(4)	over	(4)	over	(5)	over	0	5	(5)	over
FOODSTUFFS - GENERAL	6	1	under	(1)	over	0		5	5	0	
PROTECTIVE CLOTHING & UNIFORMS	12	5	under	5	under	5	under	11	5	6	under
LAUNDRY COSTS	16	10	under	11	under	0		2	2	0	
OTHER SUPPLIES AND SERVICES	32	0		(1)	over	(1)	over	28	10	18	under
HEALTH AND SAFETY	15	10	under	0		11	under	1	1	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	(10)	over	(11)	over	(11)	over	0	13	(13)	over
<b>SUPPLIES AND SERVICES</b>	<b>610</b>	<b>(2)</b>	<b>over</b>	<b>(5)</b>	<b>over</b>	<b>(5)</b>	<b>over</b>	<b>400</b>	<b>398</b>	<b>2</b>	<b>under</b>
TRANSPORT AND PLANT											
PURCHASE OF PLANT	0	0		0		(1)	over	0	1	(1)	over
POOL CAR RECHARGE - RENTAL CHARGE	38	6	under	7	under	9	under	32	21	11	under
POOL CAR RECHARGE - FUEL	13	4	under	5	under	6	under	11	5	6	under
POOL CAR RECHARGE - ADDITIONAL CHARGES	2	0		0		0		2	1	1	under
OTHER TRANSPORT COSTS	0	(3)	over	(3)	over	(3)	over	0	3	(3)	over
FLEET SERVICE CHARGES - VEHICLE MAINTENANCE	8	(6)	over	(8)	over	(10)	over	7	17	(10)	over
FLEET SERVICE CHARGES - UNSCHEDULED LABOUR	0	0		(1)	over	(1)	over	0	1	(1)	over
FLEET SERVICE CHARGES - LEASING	90	6	under	1	under	8	under	76	61	15	under
FLEET SERVICE CHARGES - HIRED VEHICLES	30	19	under	21	under	0		0	0	0	
FLEET SERVICE CHARGES - CONTRACT HIRE	6	4	under	4	under	5	under	5	0	5	under
FLEET SERVICE CHARGES - ROAD FUND LICENCES	0	0		0		(1)	over	0	2	(2)	over
FLEET SERVICE CHARGES - FUEL	25	3	under	3	under	4	under	21	17	4	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	3	under	3	under	3	under	4	0	4	under
TAXI CHARGES - CONTRACTED	0	(2)	over	(2)	over	(2)	over	0	2	(2)	over
<b>TRANSPORT AND PLANT</b>	<b>216</b>	<b>28</b>	<b>under</b>	<b>25</b>	<b>under</b>	<b>12</b>	<b>under</b>	<b>158</b>	<b>136</b>	<b>22</b>	<b>under</b>

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ADMINISTRATION											
PRINTING AND STATIONERY	86	(15)	over	(12)	over	(10)	over	76	83	(7)	over
BULK PRINTING	75	(42)	over	(43)	over	(43)	over	64	117	(53)	over
TELEPHONES	131	24	under	27	under	30	under	100	66	34	under
MOBILE PHONES	27	5	under	8	under	9	under	22	13	9	under
ADVERTISING - OF COUNCIL SERVICE AVAILABILITY	67	(1)	over	(1)	over	(1)	over	0	1	(1)	over
ADVERTISING - OTHER	12	7	under	8	under	9	under	11	1	10	under
POSTAGES/COURIERS	154	33	under	36	under	39	under	103	59	44	under
MEMBERSHIP FEES/SUBSCRIPTIONS	38	0		(2)	over	(2)	over	33	36	(3)	over
INSURANCE	0	0		0		0		0	0	0	
MEDICAL COSTS	25	(4)	over	(3)	over	(3)	over	18	25	(7)	over
LEGAL EXPENSES	86	(10)	over	(30)	over	(41)	over	74	122	(48)	over
PETTY OUTLAYS	4	1	under	1	under	1	under	4	2	2	under
HOSPITALITY	0	(1)	over	(1)	over	(1)	over	0	1	(1)	over
GIRO BANK AGENCY FEES	9	0		0		0		8	0	8	under
PAYPOINT AGENCY FEES	61	(6)	over	(8)	over	(8)	over	54	62	(8)	over
INTERNET AGENCY FEES	6	4	under	4	under	5	under	5	0	5	under
OTHER ADMIN COSTS	27	(2)	over	(1)	over	(1)	over	24	7	17	under
CONFERENCES - MEMBERS	0	(1)	over	(1)	over	(1)	over	0	1	(1)	over
CONFERENCES - OFFICIALS	7	4	under	4	under	5	under	6	1	5	under
TRAINING	0	(1)	over	(2)	over	(2)	over	0	2	(2)	over
INTERNAL SUPPORT SERVICES ALLOCATION	5,071	0		0		0		0	0	0	
<b>ADMINISTRATION</b>	<b>5,886</b>	<b>(5)</b>	<b>over</b>	<b>(16)</b>	<b>over</b>	<b>(15)</b>	<b>over</b>	<b>602</b>	<b>599</b>	<b>3</b>	<b>under</b>
PAYMENT TO OTHER BODIES											
OTHER COMMITTEES OF THE AUTHORITY	3,424	0		0		0		0	0	0	
OTHER LOCAL AUTHORITIES	0	(1)	over	0		0		0	0	0	
GRANTS TO VOLUNTARY ORGANISATIONS	3	0		0		0		0	0	0	
PAYMENTS TO VOLUNTARY ORGANISATIONS	31	(22)	over	(22)	over	8	under	23	23	0	
PAYMENTS TO OTHER BODIES	32	(3)	over	(13)	over	(13)	over	32	45	(13)	over
<b>PAYMENT TO OTHER BODIES</b>	<b>3,490</b>	<b>(26)</b>	<b>over</b>	<b>(35)</b>	<b>over</b>	<b>(5)</b>	<b>over</b>	<b>55</b>	<b>68</b>	<b>(13)</b>	<b>over</b>
PAYMENT TO CONTRACTORS											
PAYMENT TO PRIVATE CONTRACTOR	80	18	under	(1)	over	6	under	80	79	1	under
PAYMENT TO EXTERNAL CONSULTANTS	20	(3)	over	(3)	over	(10)	over	20	33	(13)	over
<b>PAYMENT TO CONTRACTORS</b>	<b>100</b>	<b>15</b>	<b>under</b>	<b>(4)</b>	<b>over</b>	<b>(4)</b>	<b>over</b>	<b>100</b>	<b>112</b>	<b>(12)</b>	<b>over</b>

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FINANCING CHARGES											
INTEREST-DEBT CHARGES	14,383	0		0		0		0	0	0	
I.T. EQUIPMENT LEASING-CONTRACT	67	5	under	5	under	8	under	39	30	9	under
CFCR	19,520	0		0		0		19,520	19,520	0	
INTEREST ON REVENUE BALANCES	(67)	0		0		0		0	0	0	
<b>FINANCING CHARGES</b>	<b>33,903</b>	<b>5</b>	<b>under</b>	<b>5</b>	<b>under</b>	<b>8</b>	<b>under</b>	<b>19,559</b>	<b>19,550</b>	<b>9</b>	<b>under</b>
<b>TOTAL EXPENDITURE</b>	<b>94,782</b>	<b>11</b>	<b>under</b>	<b>(422)</b>	<b>over</b>	<b>(427)</b>	<b>over</b>	<b>59,420</b>	<b>59,944</b>	<b>(524)</b>	<b>over</b>
INCOME											
SALES - DEPARTMENTS OF THE AUTHORITY	(1,201)	0		0		0		(990)	(990)	0	
FEES AND CHARGES - GENERAL	(4,539)	73	over rec	100	over rec	65	over rec	(2,120)	(2,251)	131	over rec
RENTAL INCOME	(460)	0		0		0		0	0	0	
HOUSE RENTS	(83,187)	(38)	under rec	(42)	under rec	(55)	under rec	(65,894)	(65,842)	(52)	under rec
LOCK UP RENTS	(2,392)	(39)	under rec	(43)	under rec	(48)	under rec	(1,849)	(1,797)	(52)	under rec
COMMISSION	(216)	0		0		0		(32)	(32)	0	
INSURANCE RECOVERIES	(250)	0		0		0		(50)	(50)	0	
OTHER INCOME	(2,273)	5	over rec	0		0		(1,158)	(1,158)	0	
REALLOCATION OF SUPPORT COSTS	(883)	0		0		0		0	0	0	
<b>TOTAL INCOME</b>	<b>(95,401)</b>	<b>1</b>	<b>over rec</b>	<b>15</b>	<b>over rec</b>	<b>(38)</b>	<b>under rec</b>	<b>(72,093)</b>	<b>(72,120)</b>	<b>27</b>	<b>over rec</b>
<b>TOTAL YEAR END T/FER TO/FROM BALANCE SHEET</b>	<b>619</b>	<b>(12)</b>	<b>over</b>	<b>407</b>	<b>under</b>	<b>465</b>	<b>under</b>	<b>524</b>	<b>27</b>	<b>497</b>	<b>under</b>
<b>NET EXPENDITURE</b>	<b>0</b>	<b>0</b>		<b>0</b>		<b>0</b>		<b>(12,149)</b>	<b>(12,149)</b>	<b>0</b>	