

Appendix E

Housing and Technical Resources - HRA Variance Analysis 2017/18 (Period 8)

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Employee Costs	243k under	APT&C Basic / Superannuation / National Insurance - 226k under	HRA	This underspend reflects the current turnover levels within the service.
Property Costs	(220k) over	<p>Grounds Maintenance - (88k) over</p> <p>Repairs and Maintenance - Internal and External Contractor - (147k) over</p>	<p>HRA</p> <p>HRA</p>	<p>This overspend relates to grounds maintenance works which are demand led services and will be managed within the overall budget.</p> <p>This overspend is due to repairs which are demand led services and will be managed within the overall budget.</p>

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Expenditure / Income Variance Trends 2016/17

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EMPLOYEE COSTS											
APT & C BASIC	9,608	8	under	83	under	91	under	4,898	4,806	92	under
APT & C OVERTIME	79	12	under	12	under	12	under	41	31	10	under
APT & C SUPERANNUATION	1,851	59	under	91	under	108	under	931	817	114	under
APT & C NIC	860	10	under	20	under	21	under	437	417	20	under
MANUAL OVERTIME	0	0		0		(1)	over	0	1	(1)	over
TRAVEL AND SUBSISTENCE	44	0		12	under	15	under	22	5	17	under
OTHER EMPLOYEE COSTS	0	(5)	over	(5)	over	(5)	over	0	5	(5)	over
PENSION INCREASES	219	(10)	over	(11)	over	6	under	113	108	5	under
ADDITIONAL PENSION COSTS	0	(5)	over	(5)	over	(5)	over	0	9	(9)	over
EMPLOYEE COSTS	12,661	69	under	197	under	242	under	6,442	6,199	243	under

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PROPERTY COSTS											
RATES	126	0		0		(25)	over	126	125	1	under
SCOTTISH WATER - UNMETERED CHARGES	4	0		1	under	1	under	2	1	1	under
SCOTTISH WATER - METERED CHARGES	8	(1)	over	(1)	over	(1)	over	4	5	(1)	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	1	(1)	over
OTHER ACCOMMODATION COSTS	101	1	under	18	under	18	under	105	82	23	under
BED AND BREAKFAST	0	(2)	over	(4)	over	(5)	over	0	6	(6)	over
PROPERTY INSURANCE	923	0		0		0		923	923	0	
SECURITY COSTS	55	(6)	over	0		0		3	1	2	under
SCHOOL SECURITY SPECIFIC GRANT	0	(1)	over	0		0		0	1	(1)	over
GROUND MAINTENANCE	3,923	(66)	over	(59)	over	(84)	over	3,863	3,951	(88)	over
REPAIRS & MAINTENANCE - INTERNAL CONTRACTOR	24,572	(31)	over	(62)	over	(244)	over	12,162	12,250	(88)	over
LIFE CYCLE MAINTENANCE	0	0		0		(1)	over	0	1	(1)	over
REPAIRS & MAINTENANCE - EXTERNAL CONTRACTOR	946	(36)	over	(41)	over	(53)	over	414	473	(59)	over
HOUSING - RENT FREE ACCOMMODATION	155	0		0		0		71	71	0	
GAS MAINTENANCE COSTS	0	0		0		0		0	1	(1)	over
HOUSING - RENT W/O UNLET PERIODS	1,960	0		0		0		908	908	0	
HOUSING - RENT W/O BAD PERIODS	2,998	0		0		0		229	229	0	
ASBESTOS	139	17	under	3	under	1	under	101	101	0	
EPC	0	(2)	over	(2)	over	(2)	over	0	3	(3)	over
ELECTRICITY - CONTRACT	717	0		0		0		263	263	0	
GAS	310	0		0		0		98	98	0	
HEATING OIL	54	0		0		0		0	0	0	
SOLID FUEL	4	0		(1)	over	1	under	2	1	1	under
FIXTURE & FITTINGS	58	(1)	over	(1)	over	(6)	over	33	40	(7)	over
JANITOR SERVICE	150	0		0		0		150	150	0	
CLEANING CONTRACT	417	0		0		0		417	417	0	
CLEANING MATERIALS	60	0		0		18	under	34	17	17	under
HEALTH AND HYGIENE	0	(3)	over	(3)	over	(3)	over	0	3	(3)	over
WINDOW CLEANING	16	2	under	0		0		9	9	0	
PEST CONTROL	122	0		0		18	under	66	46	20	under
REFUSE UPLIFT	0	(2)	over	(3)	over	(8)	over	0	10	(10)	over
REMOVAL & STORAGE COSTS	14	(5)	over	(9)	over	(12)	over	8	23	(15)	over
OTHER PROPERTY COSTS	35	7	under	0		0		12	12	0	
OFFICE ACCOM-FACILITIES MANAGEMENT	0	0		0		0		0	1	(1)	over
PROPERTY COSTS	37,938	(130)	over	(165)	over	(388)	over	20,006	20,226	(220)	over

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SUPPLIES AND SERVICES											
COMPUTER EQUIPMENT PURCHASE	297	(3)	over	0		(1)	over	122	122	0	
I.T. EQUIPMENT MAINT-CONTRACT	209	0		0		5	under	183	179	4	under
EQUIPMENT AND OTHER TOOLS	13	1	under	(4)	over	(4)	over	8	12	(4)	over
ADAPTATIONS FOR CLIENTS	0	(1)	over	(3)	over	(5)	over	0	5	(5)	over
SUPPLIES FOR CLIENTS	0	(1)	over	(1)	over	(1)	over	0	1	(1)	over
FURNITURE - OFFICE	10	1	under	3	under	3	under	6	2	4	under
FURNITURE - GENERAL	0	(1)	over	(1)	over	(7)	over	0	7	(7)	over
FURNISHINGS	0	0		0		(1)	over	0	1	(1)	over
MATERIALS	0	(2)	over	(3)	over	(4)	over	0	4	(4)	over
FOODSTUFFS - GENERAL	6	0		1	under	1	under	4	3	1	under
PROTECTIVE CLOTHING & UNIFORMS	12	1	under	2	under	4	under	7	3	4	under
LAUNDRY COSTS	16	7	under	8	under	7	under	9	0	9	under
OTHER SUPPLIES AND SERVICES	32	5	under	6	under	8	under	19	9	10	under
HEALTH AND SAFETY	15	5	under	6	under	8	under	9	0	9	under
CATERING - CONTRACT	0	0		0		(1)	over	0	1	(1)	over
CATERING - OUTWITH CONTRACT	0	(1)	over	(1)	over	(1)	over	0	1	(1)	over
OUTSOURCED MAIL	0	(4)	over	(6)	over	(6)	over	0	9	(9)	over
SUPPLIES AND SERVICES	610	7	under	7	under	5	under	367	359	8	under
TRANSPORT AND PLANT											
POOL CAR RECHARGE - RENTAL CHARGE	37	5	under	4	under	4	under	20	15	5	under
POOL CAR RECHARGE - FUEL	13	2	under	3	under	3	under	7	3	4	under
POOL CAR RECHARGE - ADDITIONAL CHARGES	2	1	under	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		0		10	10	0	
FLEET SERVICE CHARGES - ASSET MODIFICATION	0	0		0		0		0	1	(1)	over
FLEET SERVICE CHARGES - LEASING	90	0		0		0		17	17	0	
FLEET SERVICE CHARGES - HIRED VEHICLES	30	0		0		0		0	0	0	
FLEET SERVICE CHARGES - CONTRACT HIRE	6	0		0		0		0	0	0	
FLEET SERVICE CHARGES - FUEL	25	1	under	0		0		10	10	0	
HIRE OF EXTERNAL VEHICLES	0	(2)	over	(2)	over	(2)	over	0	2	(2)	over
HIRE OF SKIPS	0	(2)	over	(3)	over	(3)	over	0	3	(3)	over
STORAGE	4	0		2	under	2	under	2	0	2	under
TAXI CHARGES - CONTRACTED	0	0		(1)	over	(1)		0	1	(1)	
TRANSPORT AND PLANT	215	2	under	0		0		67	66	1	under

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ADMINISTRATION											
PRINTING AND STATIONERY	86	(1)	over	(1)	over	0		68	68	0	
BULK PRINTING	75	0		0		0		67	67	0	
TELEPHONES	131	0		0		0		42	42	0	
MOBILE PHONES	27	0		0		0		8	8	0	
ADVERTISING - OF COUNCIL SERVICE AVAILABILITY	67	(1)	over	(1)	over	(1)	over	0	1	(1)	over
ADVERTISING - OTHER	12	3	under	4	under	5	under	7	1	6	under
POSTAGES/COURIERS	154	0		0		0		39	39	0	
MEMBERSHIP FEES/SUBSCRIPTIONS	38	0		0		0		33	33	0	
INSURANCE	0	0		0		0		0	0	0	
MEDICAL COSTS	25	0		(2)	over	(3)	over	14	17	(3)	over
LEGAL EXPENSES	86	(1)	over	(7)	over	(17)	over	64	84	(20)	over
PETTY OUTLAYS	4	1	under	0		1	under	2	1	1	under
GIRO BANK AGENCY FEES	9	0		0		0		0	0	0	
PAYPOINT AGENCY FEES	61	0		0		0		40	40	0	
INTERNET AGENCY FEES	6	0		0		0		0	0	0	
OTHER ADMIN COSTS	27	0		0		(1)	over	4	4	0	
CONFERENCES - MEMBERS	0	(1)	over	(1)	over	(1)	over	0	1	(1)	over
CONFERENCES - OFFICIALS	7	1	under	2	under	2	under	4	1	3	under
TRAINING	0	(3)	over	(3)	over	(4)	over	0	0	0	
INTERNAL SUPPORT SERVICES ALLOCATION	5,071	0		0		0		0	0	0	
ADMINISTRATION	5,886	(2)	over	(9)	over	(19)	over	392	407	(15)	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	1	(1)	over
GRANTS TO VOLUNTARY ORGANISATIONS	3	0		0		0		0	0	0	
PAYMENTS TO VOLUNTARY ORGANISATIONS	31	(3)	over	(2)	over	(3)	over	0	7	(7)	over
PAYMENTS TO OTHER BODIES	32	0		2	under	0		8	8	0	
PAYMENT TO OTHER BODIES	3,491	(4)	over	(1)	over	(4)	over	8	16	(8)	over
PAYMENT TO CONTRACTORS											
PAYMENT TO PRIVATE CONTRACTOR	80	0		0		0		21	21	0	
PAYMENT TO EXTERNAL CONSULTANTS	20	0		0		0		19	19	0	
PAYMENT TO CONTRACTORS	100	0		0		0		40	40	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		(4)	over	0		30	30	0	
CFCR	19,520	0		0		0		9,717	9,717	0	
INTEREST ON REVENUE BALANCES	(67)	0		0		0		0	0	0	
FINANCING CHARGES	33,903	0		(4)	over	0		9,747	9,747	0	
TOTAL EXPENDITURE	94,804	(58)	over	25	under	(164)	over	37,069	37,060	9	under
INCOME											
SALES - DEPARTMENTS OF THE AUTHORITY	(1,201)	0		0		0		(630)	(630)	0	
FEES AND CHARGES - GENERAL	(4,539)	7	over rec	(5)	under rec	8	over rec	(1,511)	(1,520)	9	over rec
RENTAL INCOME	(460)	0		0		0		0	0	0	
HOUSE RENTS	(83,187)	0		0		0		(41,643)	(41,643)	0	
LOCK UP RENTS	(2,392)	0		0		0		(1,168)	(1,168)	0	
COMMISSION	(216)	0		0		0		(32)	(32)	0	
INSURANCE RECOVERIES	(250)	0		0		0		(36)	(36)	0	
OTHER INCOME	(2,273)	2	over rec	2	over rec	3	over rec	(752)	(756)	4	over rec
REALLOCATION OF SUPPORT COSTS	(905)	0		0		0		0	0	0	
TOTAL INCOME	(95,423)	9	over rec	(3)	under rec	11	over rec	(45,772)	(45,785)	13	over rec
TOTAL YEAR END T/FER TO/FROM BALANCE SHEET	619	49	under	(22)	over	153	under	331	353	(22)	over
NET EXPENDITURE	0	0		(0)	over	(0)	over	(8,372)	(8,372)	0	