

Appendix E

Housing and Technical Resources - HRA Variance Analysis 2017/18 (Period 6)

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Employee Costs	197k under	APT&C Basic / Superannuation / National Insurance - 194k under	HRA	This underspend reflects the current turnover levels within the service and overtime underspends.
Property Costs	(165k) over	Grounds Maintenance - (59k) over	HRA	This overspend is grounds maintenance works which are demand led services and will be managed within the overall budget.
		Repairs and Maintenance - Internal and External Contractor - (103k) over	HRA	This overspend is due to repairs which are demand led services and will be managed within the overall budget.

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Expenditure / Income Variance Trends 2016/17

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EMPLOYEE COSTS											
APT & C BASIC	9,608	6	under	7	under	8	under	3,422	3,339	83	under
APT & C OVERTIME	79	4	under	8	under	12	under	29	17	12	under
APT & C SUPERANNUATION	1,851	28	under	44	under	59	under	659	568	91	under
APT & C NIC	860	4	under	7	under	10	under	306	286	20	under
TRAVEL AND SUBSISTENCE	44	5	under	(2)	over	0		16	4	12	under
OTHER EMPLOYEE COSTS	0	(5)	over	(5)	over	(5)	over	0	5	(5)	over
PENSION INCREASES	219	(7)	over	(9)	over	(10)	over	79	90	(11)	over
ADDITIONAL PENSION COSTS	0	(5)	over	(5)	over	(5)	over	0	5	(5)	over
EMPLOYEE COSTS	12,661	30	under	45	under	69	under	4,511	4,314	197	under

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PROPERTY COSTS											
RATES	94	0		0		0		0	0	0	
SCOTTISH WATER - UNMETERED CHARGES	4	1	under	1	under	0		2	1	1	under
SCOTTISH WATER - METERED CHARGES	8	1	under	2	under	(1)	over	3	4	(1)	over
RENT	6	0		0		0		0	0	0	
SERVICE CHARGE	65	0		0		0		3	3	0	
FACTORING CHARGES	0	0		0		(1)	over	0	1	(1)	over
OTHER ACCOMMODATION COSTS	101	0		1	under	1	under	100	82	18	under
BED AND BREAKFAST	0	(1)	over	(2)	over	(2)	over	0	4	(4)	over
PROPERTY INSURANCE	923	0		0		0		0	0	0	
SECURITY COSTS	55	1	under	0		(6)	over	1	1	0	
GROUND MAINTENANCE	3,463	(30)	over	(60)	over	(66)	over	255	314	(59)	over
REPAIRS & MAINTENANCE - INTERNAL CONTRACTOR	24,122	0		(2)	over	(31)	over	8,868	8,930	(62)	over
REPAIRS & MAINTENANCE - EXTERNAL CONTRACTOR	946	(30)	over	(66)	over	(36)	over	276	317	(41)	over
HOUSING - RENT FREE ACCOMMODATION	155	0		0		0		50	50	0	
HOUSING - RENT W/O UNLET PERIODS	1,960	0		0		0		577	577	0	
HOUSING - RENT W/O BAD PERIODS	2,998	0		0		0		131	131	0	
ASBESTOS	139	10	under	20	under	17	under	59	56	3	under
EPC	0	(1)	over	(1)	over	(2)	over	0	2	(2)	over
ELECTRICITY - CONTRACT	720	(2)	over	0		0		42	42	0	
GAS	310	0		0		0		66	66	0	
HEATING OIL	54	0		0		0		0	0	0	
SOLID FUEL	0	0		0		0		0	1	(1)	over
FIXTURE & FITTINGS	58	0		0		(1)	over	30	31	(1)	over
JANITOR SERVICE	150	0		0		0		0	0	0	
CLEANING CONTRACT	417	0		1	under	0		0	0	0	
CLEANING MATERIALS	60	0		0		0		7	7	0	
HEALTH AND HYGIENE	0	0		0		(3)	over	0	3	(3)	over
WINDOW CLEANING	16	1	under	2	under	2	under	6	6	0	
PEST CONTROL	122	0		0		0		33	33	0	
REFUSE UPLIFT	0	(1)	over	(2)	over	(2)	over	0	3	(3)	over
REMOVAL & STORAGE COSTS	14	(2)	over	(3)	over	(5)	over	6	15	(9)	over
OTHER PROPERTY COSTS	35	0		0		7	under	5	5	0	
PROPERTY COSTS	36,995	(53)	over	(109)	over	(130)	over	10,520	10,685	(165)	over

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SUPPLIES AND SERVICES											
COMPUTER EQUIPMENT PURCHASE	298	0		(1)	over	(3)	over	163	163	0	
I.T. EQUIPMENT MAINT-CONTRACT	209	0		0		0		14	14	0	
EQUIPMENT AND OTHER TOOLS	14	3	under	4	under	1	under	6	10	(4)	over
ADAPTATIONS FOR CLIENTS	0	(1)	over	(1)	over	(1)	over	0	3	(3)	over
SUPPLIES FOR CLIENTS	0	(1)	over	(1)	over	(1)	over	0	1	(1)	over
FURNITURE - OFFICE	10	1	under	2	under	1	under	4	1	3	under
FURNITURE - GENERAL	0	(1)	over	(1)	over	(1)	over	0	1	(1)	over
MATERIALS	0	(1)	over	(2)	over	(2)	over	0	3	(3)	over
FOODSTUFFS - GENERAL	6	0		1	under	0		3	2	1	under
PROTECTIVE CLOTHING & UNIFORMS	12	(1)	over	0		1	under	5	3	2	under
LAUNDRY COSTS	16	3	under	5	under	7	under	7	(1)	8	under
OTHER SUPPLIES AND SERVICES	32	0		3	under	5	under	14	8	6	under
HEALTH AND SAFETY	15	3	under	4	under	5	under	6	0	6	under
CATERING - OUTWITH CONTRACT	0	0		(1)	over	(1)	over	0	1	(1)	over
OUTSOURCED MAIL	0	0		(4)	over	(4)	over	0	6	(6)	over
SUPPLIES AND SERVICES	612	5	under	8	under	7	under	222	215	7	under
TRANSPORT AND PLANT											
POOL CAR RECHARGE - RENTAL CHARGE	37	3	under	4	under	5	under	14	10	4	under
POOL CAR RECHARGE - FUEL	13	1	under	2	under	2	under	5	2	3	under
POOL CAR RECHARGE - ADDITIONAL CHARGES	2	0		0		1	under	1	1	0	
OTHER TRANSPORT COSTS	0	0		0		(3)	over	0	3	(3)	over
FLEET SERVICE CHARGES - VEHICLE MAINTENANCE	8	0		(3)	over	0		7	7	0	
FLEET SERVICE CHARGES - LEASING	80	0		0		0		17	17	0	
FLEET SERVICE CHARGES - HIRED VEHICLES	40	(1)	over	0		0		0	0	0	
FLEET SERVICE CHARGES - CONTRACT HIRE	8	0		0		0		0	0	0	
FLEET SERVICE CHARGES - FUEL	24	0		0		1	under	7	7	0	
HIRE OF EXTERNAL VEHICLES	0	0		(2)	over	(2)	over	0	2	(2)	over
HIRE OF SKIPS	0	(2)	over	(3)	over	(2)	over	0	3	(3)	over
STORAGE	4	1	under	1	under	0		2	0	2	under
TAXI CHARGES - CONTRACTED	0	0		0		0		0	1	(1)	over
TRANSPORT AND PLANT	216	2	under	(1)	over	2	under	53	53	0	

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ADMINISTRATION											
PRINTING AND STATIONERY	85	3	under	3	under	(1)	over	28	29	(1)	over
BULK PRINTING	75	0		0		0		55	55	0	
TELEPHONES	131	0		0		0		25	25	0	
MOBILE PHONES	27	0		0		0		6	6	0	
ADVERTISING - OF COUNCIL SERVICE AVAILABILITY	67	0		(1)	over	(1)	over	0	1	(1)	over
ADVERTISING - OTHER	12	1	under	2	under	3	under	5	1	4	under
POSTAGES/COURIERS	154	0		0		0		27	27	0	
MEMBERSHIP FEES/SUBSCRIPTIONS	38	0		0		0		23	23	0	
INSURANCE	0	0		1	under	0		0	0	0	
MEDICAL COSTS	25	2	under	0	under	0		10	12	(2)	over
LEGAL EXPENSES	86	0		0		(1)	over	65	72	(7)	over
PETTY OUTLAYS	4	1	under	0		1	under	1	1	0	
GIRO BANK AGENCY FEES	9	0		0		0		0	0	0	
PAYPOINT AGENCY FEES	61	0		0		0		34	34	0	
INTERNET AGENCY FEES	6	0		0		0		0	0	0	
OTHER ADMIN COSTS	27	(1)	over	0		0		3	3	0	
CONFERENCES - MEMBERS	0	0		(1)	over	(1)	over	0	1	(1)	over
CONFERENCES - OFFICIALS	7	1	under	2	under	1	under	3	1	2	under
TRAINING	0	(2)	over	(2)	over	(3)	over	0	3	(3)	over
INTERNAL SUPPORT SERVICES ALLOCATION	3,347	0		0		0		0	0	0	
ADMINISTRATION	4,161	5	under	4	under	(2)	over	285	294	(9)	over
PAYMENT TO OTHER BODIES											
OTHER COMMITTEES OF THE AUTHORITY	5,454	0		0		0		0	0	0	
OTHER LOCAL AUTHORITIES	0	0		(1)	over	(1)	over	0	1	(1)	over
GRANTS TO VOLUNTARY ORGANISATIONS	3	0		0		0		0	0	0	
PAYMENTS TO VOLUNTARY ORGANISATIONS	31	(1)	over	(1)	over	(3)	over	0	2	(2)	over
PAYMENTS TO OTHER BODIES	32	0		0		0		9	7	2	under
PAYMENT TO OTHER BODIES	5,520	(1)	over	(2)	over	(4)	over	9	10	(1)	over
PAYMENT TO CONTRACTORS											
PAYMENT TO PRIVATE CONTRACTOR	80	0		0		0		7	7	0	
PAYMENT TO EXTERNAL CONSULTANTS	20	0		0		0		19	19	0	
PAYMENT TO CONTRACTORS	100	0		0		0		26	26	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		0		10	14	(4)	over
CFCR	19,520	0		0		0		5,446	5,446	0	
INTEREST ON REVENUE BALANCES	(67)	0		0		0		0	0	0	
FINANCING CHARGES	33,903	0		0		0		5,456	5,460	(4)	over
TOTAL EXPENDITURE	94,168	(12)	over	(55)	over	(58)	over	21,082	21,057	25	under
INCOME											
SALES - DEPARTMENTS OF THE AUTHORITY	(1,170)	0		0		0		(450)	(450)	0	
FEES AND CHARGES - GENERAL	(4,089)	0		3	over rec	7	over rec	(1,302)	(1,297)	(5)	under rec
RENTAL INCOME	(460)	0		0		0		0	0	0	
HOUSE RENTS	(83,187)	0		0		0		(27,792)	(27,792)	0	
LOCK UP RENTS	(2,392)	(75)	under rec	0		0		(677)	(677)	0	
COMMISSION	(216)	32	over rec	0		0		(32)	(32)	0	
INSURANCE RECOVERIES	(250)	4	over rec	0		0		0	0	0	
OTHER INCOME	(2,272)	41	over rec	2	over rec	2	over rec	(509)	(511)	2	over rec
REALLOCATION OF SUPPORT COSTS	(751)	0		0		0		0	0	0	
TOTAL INCOME	(94,787)	2	over rec	5	over rec	9	over rec	(30,762)	(30,759)	(3)	under rec
TOTAL YEAR END T/FER TO/FROM BALANCE SHEET	619	10	under	50	under	49	under	238	260	(22)	over
NET EXPENDITURE	0	0		0	over	0		(9,442)	(9,442)	0	