

Housing and Technical Resources - HRA Variance Analysis 2010/11 (Period 10)

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Employee Costs	(19k) over	APT&C Basic / Superannuation / National Insurance - 124k under	HRA	The underspend is the result of vacancies
		Additional Pension Costs - (175k) over	HRA	This overspend relates to pension costs associated with the Sheltered Wardens review and will be managed within the overall budget.
Property Costs	178k under	Rates - 47k under	HRA	The underspend has arisen due to the closure of a property.
		Ground Maintenance - 196k under	HRA	This is as a result of savings in one-off requests for Ground Maintenance work.
		Housing - Rent Written Off Unlet Periods - (87k) over	HRA	This overspend relates to void periods for garages and houses. Performance in this area continues to be closely monitored.
		Gas - 77k under	HRA	Current energy bills for gas supplies have been lower than anticipated.
Supplies and Services	28k under	Computer Equipment Purchase - 54k under	HRA	This reflects a saving on implementing this years IT strategy.

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Administration Costs	9k under	Printing and Stationery - 33k under	HRA	The underspend will be used to manage overspends elsewhere in the budget.
		Bulk Printing - (68k) over	HRA	Document scanning is currently being undertaken within local offices to aid storage issues and assist a move towards electronic data storage. These costs will be managed within the overall budget.
Income	(240k) under recovered	Specific Grant - (34k) under recovered	HRA	This is relation to Hostel Grant and is offset by a reduction in expenditure.
		Fees and Charges - General - 57k over recovered	HRA	This reflects recovery of heating charges and court expenses.
		House Rents - 531k over recovered	HRA	This over recovery of house rents is a result of a reduction in council house sales. This will be offset by a year end transfer to the balance sheet for utilisation in future years.
		Insurance Recoveries - 151k over recovered	HRA	This reflects current insurance recoveries. This is offset by additional expenditure on repairs and maintenance.

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Income (cont)		Year-end Transfer from Balance Sheet - (925k) under recovered	HRA	This under recovery reflects the anticipated transfer to the balance sheet at the end of the year to be carried forward and utilised in future years.

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EMPLOYEE COSTS											
APT & C BASIC	7,371	(16)	over	34	under	104	under	5,390	5,308	82	under
APT & C OVERTIME	319	(37)	over	0		41	under	208	177	31	under
APT & C SUPERANNUATION	1,188	3	under	12	under	23	under	869	840	29	under
APT & C NIC	542	(8)	over	1	under	10	under	396	383	13	under
TRAVEL AND SUBSISTENCE	135	(52)	over	(9)	over	(9)	over	105	113	(8)	over
OTHER EMPLOYEE COSTS	200	33	under	0		20	under	84	58	26	under
PENSION INCREASES	114	0		(31)	over	(22)	over	84	101	(17)	over
ADDITIONAL PENSION COSTS	0	(175)	over	(175)	over	(175)	over	0	175	(175)	over
EMPLOYEE COSTS	9,869	(252)	over	(168)	over	(8)	over	7,136	7,155	(19)	over

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PROPERTY COSTS											
RATES	142	0		0		47	under	142	95	47	under
SCOTTISH WATER - UNMETERED CHARGES	18	0		15	under	(3)	over	18	3	15	under
SCOTTISH WATER - METERED CHARGES	15	(2)	over	(4)	over	(4)	over	10	18	(8)	over
RENT	476	0		0		78	under	357	371	(14)	over
SERVICE CHARGE	70	0		(1)	over	0		0	1	(1)	over
OTHER ACCOMMODATION COSTS	95	0		0		1	under	88	88	0	
BED AND BREAKFAST	0	0		(1)	over	(1)	over	0	2	(2)	over
PROPERTY INSURANCE	926	(1)	over	(1)	over	0		0	0	0	
SECURITY COSTS	37	(10)	over	(10)	over	1	under	29	27	2	under
GROUND MAINTENANCE	4,009	54	under	191	under	284	under	3,084	2,888	196	under
REPAIRS & MAINTENANCE - INTERNAL CONTRACTOR	25,492	(131)	over	(275)	over	(325)	over	16,260	16,279	(19)	over
REPAIRS & MAINTENANCE - EXTERNAL CONTRACTOR	1,376	0		83	under	(13)	over	809	788	21	under
HOUSING - RENT FREE ACCOMMODATION	65	(31)	over	(34)	over	(35)	over	45	85	(40)	over
HOUSING - RENT W/O UNLET PERIODS	1,484	(83)	over	(120)	over	(110)	over	1,065	1,152	(87)	over
HOUSING - RENT W/O BAD PERIODS	887	0		0		0		213	213	0	
WATER QUALITY	0	0		(1)	over	(1)	over	0	1	(1)	over
EPC	0	0		0		(1)	over	0	1	(1)	over
ELECTRICITY - CONTRACT	485	5	under	6	under	21	under	252	245	7	under
ELECTRICITY - NON CONTRACT	0	(5)	over	(6)	over	(6)	over	0	7	(7)	over
GAS	511	47	under	41	under	92	under	276	199	77	under
HEATING OIL	24	11	under	13	under	15	under	17	0	17	under
FIXTURE & FITTINGS	58	1	under	3	under	7	under	40	33	7	under
JANITOR SERVICE	117	(13)	over	0		(16)	over	81	98	(17)	over
CLEANING CONTRACT	353	(16)	over	(13)	over	(5)	over	245	245	0	
CLEANING MATERIALS	60	(2)	over	(5)	over	(3)	over	41	42	(1)	over
WINDOW CLEANING	17	4	under	2	under	3	under	11	8	3	under
PEST CONTROL	133	(21)	over	(15)	over	(9)	over	92	91	1	under
REFUSE UPLIFT	0	(8)	over	(10)	over	(12)	over	0	12	(12)	over
REMOVAL & STORAGE COSTS	14	(3)	over	(4)	over	(4)	over	9	13	(4)	over
OTHER PROPERTY COSTS	75	(17)	over	0		26	under	21	21	0	
OFFICE ACCOM-FACILITIES MANAGEMENT	0	(1)	over	(1)	over	(1)	over	0	1	(1)	over
SHARED OFFICE ACCOMMODATION COSTS	409	0		0		0		0	0	0	
PROPERTY COSTS	37,348	(222)	over	(147)	over	26	under	23,205	23,027	178	under

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SUPPLIES AND SERVICES											
COMPUTER EQUIPMENT PURCHASE	698	23	under	36	under	75	under	409	355	54	under
COMPUTER EQUIPMENT RENTAL	0	(23)	over	(23)	over	(23)	over	0	23	(23)	over
COMPUTER EQUIPMENT MAINTENANCE	0	(1)	over	(1)	over	(1)	over	0	1	(1)	over
I.T. EQUIPMENT MAINT-CONTRACT	49	(25)	over	(27)	over	(25)	over	49	62	(13)	over
EQUIPMENT AND OTHER TOOLS	13	1	under	1	under	(7)	over	9	17	(8)	over
AIDS FOR CLIENTS	60	(19)	over	(4)	over	(5)	over	42	69	(27)	over
FURNITURE - OFFICE	10	(9)	over	(2)	over	(1)	over	7	8	(1)	over
FURNITURE - GENERAL	0	(1)	over	(1)	over	(2)	over	0	2	(2)	over
FURNISHINGS	0	(3)	over	(5)	over	(5)	over	0	5	(5)	over
MATERIALS	0	(5)	over	(8)	over	(6)	over	0	6	(6)	over
FOODSTUFFS - GENERAL	16	3	under	4	under	5	under	11	5	6	under
PROTECTIVE CLOTHING & UNIFORMS	53	16	under	19	under	23	under	36	9	27	under
LAUNDRY COSTS	16	7	under	9	under	10	under	11	0	11	under
OTHER SUPPLIES AND SERVICES	31	5	under	7	under	9	under	22	11	11	under
HEALTH AND SAFETY	11	5	under	6	under	6	under	8	1	7	under
CATERING - OUTWITH CONTRACT	4	2	under	2	under	0		3	4	(1)	over
DELIVERY CHARGE	0	(2)	over	(1)		(1)		0	1	(1)	
SUPPLIES AND SERVICES	961	(26)	over	12	under	52	under	607	579	28	under
TRANSPORT AND PLANT											
OTHER TRANSPORT COSTS	0	(1)	over	(1)	over	(1)	over	0	1	(1)	over
FLEET SERVICE CHARGES - PARTS	2	1	under	1	under	1	under	2	0	2	under
FLEET SERVICE CHARGES - CONTRACT HIRE	13	5	under	6	under	7	under	9	1	8	under
FLEET SERVICE CHARGES - FUEL	1	0		0		0		1	1	0	
HIRE OF EXTERNAL VEHICLES	0	0		0		(1)	over	0	1	(1)	over
STORAGE	4	(22)	over	(24)	over	(25)	over	3	18	(15)	over
TRANSPORT AND PLANT	20	(17)	over	(18)	over	(19)	over	15	22	(7)	over

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ADMINISTRATION											
PRINTING AND STATIONERY	98	19	under	0		21	under	68	35	33	under
BULK PRINTING	150	2	under	(39)	over	(29)	over	104	172	(68)	over
TELEPHONES	120	(1)	over	10	under	11	under	83	73	10	under
MOBILE PHONES	56	7	under	12	under	11	under	39	27	12	under
ADVERTISING - OF COUNCIL SERVICE AVAILABILITY	39	(3)	over	(3)	over	(3)	over	0	3	(3)	over
ADVERTISING - OTHER	10	4	under	4	under	5	under	7	1	6	under
POSTAGES/COURIERS	116	6	under	1	under	3	under	81	81	0	
MEMBERSHIP FEES/SUBSCRIPTIONS	9	(1)	over	0		1	under	6	5	1	under
MEDICAL COSTS	24	(2)	over	(2)	over	(1)	over	17	17	0	
PETTY OUTLAYS	4	(1)	over	(2)	over	(2)	over	3	5	(2)	over
SURVEY COSTS	0	(2)	over	(2)	over	(2)	over	0	3	(3)	over
GIRO BANK AGENCY FEES	9	0		1	under	1	under	6	6	0	
PAYPOINT AGENCY FEES	50	2	under	2	under	3	under	34	28	6	under
INTERNET AGENCY FEES	6	0		0		1	under	4	4	0	
OTHER ADMIN COSTS	25	(6)	over	(9)	over	(7)	over	18	24	(6)	over
CONFERENCES - MEMBERS	0	(1)	over	(1)	over	(1)	over	0	1	(1)	over
CONFERENCES - OFFICIALS	18	8	under	10	under	11	under	13	0	13	under
TRAINING	71	0		0		0		34	23	11	under
CENTRAL ADMINISTRATION	2,807	0		0		0		0	0	0	
ADMINISTRATION	3,612	31	under	(18)	over	23	under	517	508	9	under
PAYMENT TO OTHER BODIES											
OTHER COMMITTEES OF THE AUTHORITY	10,612	0		0		0		0	0	0	
OTHER LOCAL AUTHORITIES	0	(13)	over	(13)	over	0		0	12	(12)	over
GRANTS TO VOLUNTARY ORGANISATIONS	3	0		(1)	over	1	under	2	2	0	
PAYMENTS TO VOLUNTARY ORGANISATIONS	15	0		0		0		10	3	7	under
PAYMENTS TO OTHER BODIES	609	13	under	0		23	under	163	131	32	under
PAYMENT TO OTHER BODIES	11,239	0		(14)	over	24	under	175	148	27	under

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PAYMENT TO CONTRACTORS											
PAYMENT TO PRIVATE CONTRACTOR	0	(2)	over	(3)	over	(4)	over	0	4	(4)	over
PAYMENT TO EXTERNAL CONSULTANTS	0	(4)	over	(4)	over	(4)	over	0	4	(4)	over
PAYMENT TO CONTRACTORS	0	(6)	over	(7)	over	(8)	over	0	8	(8)	over
FINANCING CHARGES											
INTEREST-DEBT CHARGES	12,133	0		0		0		0	0	0	
CAR LEASING PAYMENTS	42	26	under	18	under	16	under	42	15	27	under
I.T. EQUIPMENT LEASING-CONTRACT	196	28	under	0		6	under	97	92	5	under
CFCR	9,727	0		0		0		9,727	9,727	0	
INTEREST ON REVENUE BALANCES	(74)	0		0		0		0	0	0	
FINANCING CHARGES	22,024	54	under	18	under	22	under	9,866	9,834	32	under
TOTAL EXPENDITURE	85,073	(438)	over	(342)	over	112	under	41,521	41,281	240	under
INCOME											
NON RELEVANT GOVERNMENT GRANT	(512)	2	over rec	2	over rec	0		(394)	(394)	0	
SPECIFIC GRANT	(855)	(25)	under rec	0		(32)	under rec	(657)	(623)	(34)	under rec
CONTRIBUTIONS FROM OTHER LOCAL AUTHORITIES	0	0		0		4	over rec	0	0	0	
CONTRIBUTIONS FROM OTHER BODIES	0	2	over rec	2	over rec	0		0	0	0	
SALES - DEPARTMENTS OF THE AUTHORITY	(763)	0		0		0		0	0	0	
FEES AND CHARGES - GENERAL	(3,701)	(7)	under rec	0		39	over rec	(1,179)	(1,236)	57	over rec
RENTAL INCOME	(696)	0		0		(62)	under rec	(279)	(279)	0	
HOUSE RENTS	(70,808)	349	over rec	400	over rec	503	over rec	(50,206)	(50,737)	531	over rec
LOCK UP RENTS	(2,043)	17	over rec	(36)	under rec	(4)	under rec	(1,487)	(1,493)	6	over rec
COMMISSION	(235)	0		0		0		(166)	(140)	(26)	under rec
INSURANCE RECOVERIES	(250)	105	over rec	252	over rec	187	over rec	(250)	(401)	151	over rec
OTHER INCOME	(5,022)	0		0		0		(3,638)	(3,638)	0	
YEAR END T/FER TO BALANCE SHEET	(188)	0		(278)	under rec	(747)	under rec	0	925	(925)	under rec
INCOME	(85,073)	443	over rec	342	over rec	(112)	under rec	(58,256)	(58,016)	(240)	under rec
NET EXPENDITURE	0	5	under	0		0		(16,735)	(16,735)	0	