

Appendix E

Housing and Technical Resources - HRA Variance Analysis 2017/18 (Period 11)

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Employee Costs	377k under	APT&C Basic / Superannuation / National Insurance - 343k under	HRA	This underspend reflects the current turnover levels within the service.
Property Costs	(795k) over	Grounds Maintenance - (175k) 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 - (842k) over	HRA	This overspend is due to repairs which are demand led services and will be managed within the overall budget.
		Rent Unlet Periods - 208k under	HRA	The void rent loss was lower than anticipated.
		Gas - 59k under	HRA	Expenditure on gas is lower than anticipated across the Service.
Income	38k over recovered	Fees and Charges - 65k over recovered	HRA	The over recovery relates to higher than anticipated recharges for owner and tenant related repairs.

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Income (cont)		House Rents - (55k) 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 - (48k) under recovered	HRA	This reflects the current number of lock up properties managed by the HRA.

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EMPLOYEE COSTS											
APT & C BASIC	9,592	92	under	105	under	131	under	7,157	7,022	135	under
APT & C OVERTIME	79	10	under	15	under	4	under	59	53	6	under
APT & C SUPERANNUATION	1,847	114	under	131	under	164	under	1,378	1,197	181	under
APT & C NIC	858	20	under	24	under	24	under	640	613	27	under
MANUAL OVERTIME	0	(1)	over	(1)	over	(1)	over	0	1	(1)	over
TRAVEL AND SUBSISTENCE	44	17	under	20	under	22	under	33	9	24	under
OTHER EMPLOYEE COSTS	0	(5)	over	(5)	over	(5)	over	0	5	(5)	over
PENSION INCREASES	219	5	under	4	under	2	under	163	144	19	under
ADDITIONAL PENSION COSTS	0	(9)	over	(9)	over	(9)	over	0	9	(9)	over
EMPLOYEE COSTS	12,639	243	under	284	under	332	under	9,430	9,053	377	under

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PROPERTY COSTS											
RATES	126	1	under	1	under	1	under	126	125	1	under
SCOTTISH WATER - UNMETERED CHARGES	4	1	under	2	under	2	under	3	2	1	under
SCOTTISH WATER - METERED CHARGES	8	(1)	over	(4)	over	(5)	over	6	11	(5)	over
RENT	6	0		0		0		0	0	0	
SERVICE CHARGE	65	0		0		0		3	3	0	
OTHER ACCOMMODATION COSTS	101	23	under	18	under	18	under	101	82	19	under
BED AND BREAKFAST	0	(6)	over	(6)	over	(6)	over	0	7	(7)	over
PROPERTY INSURANCE	923	0		0		0		923	924	(1)	over
SECURITY COSTS	55	2	under	33	under	36	under	42	2	40	under
GROUND MAINTENANCE	3,923	(88)	over	(118)	over	(146)	over	3,923	4,098	(175)	over
REPAIRS & MAINTENANCE - INTERNAL CONTRACTOR	24,572	(88)	over	(136)	over	(757)	over	18,398	19,153	(755)	over
LIFE CYCLE MAINTENANCE	0	(1)	over	(2)	over	(2)	over	0	2	(2)	over
REPAIRS & MAINTENANCE - EXTERNAL CONTRACTOR	946	(59)	over	(15)	over	(38)	over	527	614	(87)	over
HOUSING - RENT FREE ACCOMMODATION	155	0		10	under	11	under	105	93	12	under
HOUSING - RENT W/O UNLET PERIODS	1,960	0		0		187	under	1,324	1,116	208	under
HOUSING - RENT W/O BAD PERIODS	2,998	0		0		0		263	263	0	
ASBESTOS	139	0		(28)	over	(44)	over	112	151	(39)	over
EPC	0	(3)	over	(3)	over	(3)	over	0	3	(3)	over
ELECTRICITY - CONTRACT	717	0		0		3	under	348	349	(1)	over
GAS	310	0		0		53	under	185	126	59	under
HEATING OIL	54	0		0		0		0	0	0	
SOLID FUEL	4	1	under	1	under	1	under	3	1	2	under
FIXTURE & FITTINGS	58	(7)	over	(4)	over	(6)	over	47	69	(22)	over
JANITOR SERVICE	150	0		(7)	over	0		150	157	(7)	over
CLEANING CONTRACT	417	0		(32)	over	(32)	over	417	449	(32)	over
CLEANING MATERIALS	60	17	under	24	under	24	under	48	20	28	under
HEALTH AND HYGIENE	0	(3)	over	(3)	over	(3)	over	0	3	(3)	over
WINDOW CLEANING	16	0		1	under	0		16	31	(15)	over
PEST CONTROL	122	20	under	26	under	31	under	94	56	38	under
REFUSE UPLIFT	0	(10)	over	(13)	over	(15)	over	0	17	(17)	over
REMOVAL & STORAGE COSTS	14	(15)	over	(18)	over	(20)	over	14	32	(18)	over
OTHER PROPERTY COSTS	35	0		(12)	over	(13)	over	35	48	(13)	over
OFFICE ACCOM-FACILITIES MANAGEMENT	0	(1)	over	(1)	over	(1)	over	0	1	(1)	over
PROPERTY COSTS	37,938	(220)	over	(288)	over	(724)	over	27,213	28,008	(795)	over

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SUPPLIES AND SERVICES											
COMPUTER EQUIPMENT PURCHASE	297	0		0		4	under	141	135	6	under
I.T. EQUIPMENT MAINT-CONTRACT	209	4	under	0		0		179	179	0	
EQUIPMENT AND OTHER TOOLS	13	(4)	over	(5)	over	0		13	15	(2)	over
ADAPTATIONS FOR CLIENTS	0	(5)	over	0		0		0	0	0	
SUPPLIES FOR CLIENTS	0	(1)	over	(1)	over	(1)	over	0	1	(1)	over
FURNITURE - OFFICE	10	4	under	2	under	3	under	8	4	4	under
FURNITURE - GENERAL	0	(7)	over	(7)	over	(7)	over	0	8	(8)	over
FURNISHINGS	0	(1)	over	(1)	over	(1)	over	0	1	(1)	over
MATERIALS	0	(4)	over	(4)	over	(4)	over	0	5	(5)	over
FOODSTUFFS - GENERAL	6	1	under	1	under	(1)	over	5	5	0	
PROTECTIVE CLOTHING & UNIFORMS	12	4	under	5	under	5	under	10	5	5	under
LAUNDRY COSTS	16	9	under	10	under	11	under	0	0	0	
OTHER SUPPLIES AND SERVICES	32	10	under	0		(1)	over	9	10	(1)	over
HEALTH AND SAFETY	15	9	under	10	under	0		11	0	11	under
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	(9)	over	(10)	over	(11)	over	0	11	(11)	over
SUPPLIES AND SERVICES	610	8	under	(2)	over	(5)	over	376	381	(5)	over
TRANSPORT AND PLANT											
PURCHASE OF PLANT	0	0		0		0		0	1	(1)	over
POOL CAR RECHARGE - RENTAL CHARGE	37	5	under	6	under	7	under	29	20	9	under
POOL CAR RECHARGE - FUEL	13	4	under	4	under	5	under	10	4	6	under
POOL CAR RECHARGE - ADDITIONAL CHARGES	2	0		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		(6)	over	(8)	over	6	16	(10)	over
FLEET SERVICE CHARGES - UNSCHEDULED LABOUR	0	0		0		(1)	over	0	1	(1)	over
FLEET SERVICE CHARGES - LEASING	90	0		6	under	1	under	69	61	8	under
FLEET SERVICE CHARGES - HIRED VEHICLES	30	0		19	under	21	under	0	0	0	
FLEET SERVICE CHARGES - CONTRACT HIRE	6	0		4	under	4	under	5	0	5	under
FLEET SERVICE CHARGES - ROAD FUND LICENCES	0	0		0		0		0	1	(1)	over
FLEET SERVICE CHARGES - FUEL	25	0		3	under	3	under	19	15	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	2	under	3	under	3	under	3	0	3	under
TAXI CHARGES - CONTRACTED	0	(1)	over	(2)	over	(2)	over	0	2	(2)	over
TRANSPORT AND PLANT	215	1	under	28	under	25	under	142	130	12	under

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ADMINISTRATION											
PRINTING AND STATIONERY	86	0		(15)	over	(12)	over	69	79	(10)	over
BULK PRINTING	75	0		(42)	over	(43)	over	58	101	(43)	over
TELEPHONES	131	0		24	under	27	under	86	56	30	under
MOBILE PHONES	27	0		5	under	8	under	20	11	9	under
ADVERTISING - OF COUNCIL SERVICE AVAILABILITY	67	(1)	over	(1)	over	(1)	over	0	1	(1)	over
ADVERTISING - OTHER	12	6	under	7	under	8	under	10	1	9	under
POSTAGES/COURIERS	154	0		33	under	36	under	92	53	39	under
MEMBERSHIP FEES/SUBSCRIPTIONS	38	0		0		(2)	over	34	36	(2)	over
INSURANCE	0	0		0		0		0	0	0	
MEDICAL COSTS	25	(3)	over	(4)	over	(3)	over	20	23	(3)	over
LEGAL EXPENSES	86	(20)	over	(10)	over	(30)	over	70	111	(41)	over
PETTY OUTLAYS	4	1	under	1	under	1	under	3	2	1	under
HOSPITALITY	0	0		(1)	over	(1)	over	0	1	(1)	over
GIRO BANK AGENCY FEES	9	0		0		0		0	0	0	
PAYPOINT AGENCY FEES	61	0		(6)	over	(8)	over	49	57	(8)	over
INTERNET AGENCY FEES	6	0		4	under	4	under	5	0	5	under
OTHER ADMIN COSTS	27	0		(2)	over	(1)	over	5	6	(1)	over
CONFERENCES - MEMBERS	0	(1)	over	(1)	over	(1)	over	0	1	(1)	over
CONFERENCES - OFFICIALS	7	3	under	4	under	4	under	6	1	5	under
TRAINING	0	0		(1)	over	(2)	over	0	2	(2)	over
INTERNAL SUPPORT SERVICES ALLOCATION	5,071	0		0		0		0	0	0	
ADMINISTRATION	5,886	(15)	over	(5)	over	(16)	over	527	542	(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	0		0	0	0	
GRANTS TO VOLUNTARY ORGANISATIONS	3	0		0		0		0	0	0	
PAYMENTS TO VOLUNTARY ORGANISATIONS	31	(7)	over	(22)	over	(22)	over	31	23	8	under
PAYMENTS TO OTHER BODIES	32	0		(3)	over	(13)	over	32	45	(13)	over
PAYMENT TO OTHER BODIES	3,491	(8)	over	(26)	over	(35)	over	63	68	(5)	over
PAYMENT TO CONTRACTORS											
PAYMENT TO PRIVATE CONTRACTOR	80	0		18	under	(1)	over	63	57	6	under
PAYMENT TO EXTERNAL CONSULTANTS	20	0		(3)	over	(3)	over	20	30	(10)	over
PAYMENT TO CONTRACTORS	100	0		15	under	(4)	over	83	87	(4)	over

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FINANCING CHARGES											
INTEREST-DEBT CHARGES	14,383	0		0		0		0	0	0	
I.T. EQUIPMENT LEASING-CONTRACT	67	0		5	under	5	under	38	30	8	under
CFCR	19,520	0		0		0		18,993	18,993	0	
INTEREST ON REVENUE BALANCES	(67)	0		0		0		0	0	0	
FINANCING CHARGES	33,903	0		5	under	5	under	19,031	19,023	8	under
TOTAL EXPENDITURE	94,782	9	under	11	under	(422)	over	56,865	57,292	(427)	over
INCOME											
SALES - DEPARTMENTS OF THE AUTHORITY	(1,201)	0		0		0		(900)	(900)	0	
FEES AND CHARGES - GENERAL	(4,539)	9	over rec	73	over rec	100	over rec	(1,862)	(1,927)	65	over rec
RENTAL INCOME	(460)	0		0		0		0	0	0	
HOUSE RENTS	(83,187)	0		(38)	under rec	(42)	under rec	(55,527)	(55,472)	(55)	under rec
LOCK UP RENTS	(2,392)	0		(39)	under rec	(43)	under rec	(1,399)	(1,351)	(48)	under rec
COMMISSION	(216)	0		0		0		(32)	(32)	0	
INSURANCE RECOVERIES	(250)	0		0		0		(46)	(46)	0	
OTHER INCOME	(2,273)	4	over rec	5	over rec	0		(1,048)	(1,048)	0	
REALLOCATION OF SUPPORT COSTS	(883)	0		0		0		0	0	0	
TOTAL INCOME	(95,401)	13	over rec	1	over rec	15	over rec	(60,814)	(60,776)	(38)	under rec
TOTAL YEAR END T/FER TO/FROM BALANCE SHEET	619	(22)	over	(12)	over	407	under	476	11	465	under
NET EXPENDITURE	0	0		0		0		(3,473)	(3,473)	0	