

**Housing and Technical Resources - HRA Variance Analysis 2010/11 (Period 8)**

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Employee Costs	(168k) over	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	(147k) over	Ground Maintenance - 191k under	HRA	This is as a result of savings in one-off requests for Ground Maintenance work.
		Repairs and Maintenance - Internal and External Contractor - (192k) over	HRA	This overspend reflects current demand for repairs.
		Housing - Rent Written Off Unlet Periods - (120k) over	HRA	This overspend relates to void periods for garages and houses. Performance in this area continues to be closely monitored.
		Gas - 41k under	HRA	Current energy bills for gas supplies have been lower than anticipated.
Administration	(18k) over	Bulk Printing - (39k) 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.

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Income	342k over recovered	House Rents - 400k 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 - 252k over recovered	HRA	This reflects current insurance recoveries. This is offset by additional expenditure in repairs and maintenance.
		Year-end Transfer from Balance Sheet - (278k) 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	7,367	25	under	44	under	(16)	over	4,259	4,225	34	under
APT & C OVERTIME	319	(29)	over	(39)	over	(37)	over	160	160	0	
APT & C SUPERANNUATION	1,187	9	under	13	under	3	under	686	674	12	under
APT & C NIC	542	(2)	over	(4)	over	(8)	over	313	312	1	under
TRAVEL AND SUBSISTENCE	135	(12)	over	(11)	over	(52)	over	89	98	(9)	over
OTHER EMPLOYEE COSTS	200	8	under	25	under	33	under	54	54	0	
PENSION INCREASES	114	(18)	over	(23)	over	0		66	97	(31)	over
ADDITIONAL PENSION COSTS	0	(10)	over	(31)	over	(175)	over	0	175	(175)	over
<b>EMPLOYEE COSTS</b>	<b>9,864</b>	<b>(29)</b>	<b>over</b>	<b>(26)</b>	<b>over</b>	<b>(252)</b>	<b>over</b>	<b>5,627</b>	<b>5,795</b>	<b>(168)</b>	<b>over</b>
PROPERTY COSTS											
RATES	142	0		(4)	over	0		95	95	0	
SCOTTISH WATER - UNMETERED CHARGES	18	(2)	over	(2)	over	0		18	3	15	under
SCOTTISH WATER - METERED CHARGES	15	0		(2)	over	(2)	over	8	12	(4)	over
RENT	468	1	under	0		0		194	194	0	
SERVICE CHARGE	70	0		0		0		0	1	(1)	over
OTHER ACCOMMODATION COSTS	95	2	under	2	under	0		83	83	0	
BED AND BREAKFAST	0	0		0		0		0	1	(1)	over
PROPERTY INSURANCE	926	(1)	over	(1)	over	(1)	over	0	1	(1)	over
SECURITY COSTS	37	(10)	over	(6)	over	(10)	over	23	33	(10)	over
GROUND MAINTENANCE	4,009	0		34	under	54	under	2,629	2,438	191	under
REPAIRS & MAINTENANCE - INTERNAL CONTRACTOR	25,492	(117)	over	(121)	over	(131)	over	11,659	11,934	(275)	over
REPAIRS & MAINTENANCE - EXTERNAL CONTRACTOR	1,376	(16)	over	0		0		742	659	83	under
HOUSING - RENT FREE ACCOMMODATION	65	(13)	over	(16)	over	(31)	over	35	69	(34)	over
HOUSING - RENT W/O UNLET PERIODS	1,484	(60)	over	(70)	over	(83)	over	750	870	(120)	over
HOUSING - RENT W/O BAD PERIODS	887	0		0		0		117	117	0	
ASBESTOS	0	(46)	over	0		0		0	0	0	
WATER QUALITY	0	0		0		0		0	1	(1)	over
ELECTRICITY - CONTRACT	485	27	under	6	under	5	under	170	164	6	under
ELECTRICITY - NON CONTRACT	0	(2)	over	(4)	over	(5)	over	0	6	(6)	over
GAS	511	68	under	(4)	over	47	under	101	60	41	under
HEATING OIL	24	7	under	9	under	11	under	13	0	13	under
FIXTURE & FITTINGS	58	(4)	over	0		1	under	31	28	3	under
JANITOR SERVICE	117	(2)	over	(3)	over	(13)	over	78	78	0	
CLEANING CONTRACT	353	6	under	8	under	(16)	over	190	203	(13)	over
CLEANING MATERIALS	60	(1)	over	(4)	over	(2)	over	32	37	(5)	over
WINDOW CLEANING	17	4	under	4	under	4	under	9	7	2	under
PEST CONTROL	133	(3)	over	(7)	over	(21)	over	71	86	(15)	over
REFUSE UPLIFT	0	(4)	over	(4)	over	(8)	over	0	10	(10)	over
REMOVAL & STORAGE COSTS	14	(2)	over	(4)	over	(3)	over	7	11	(4)	over
OTHER PROPERTY COSTS	75	2	under	4	under	(17)	over	18	18	0	
OFFICE ACCOM-FACILITIES MANAGEMENT	0	0		0		(1)	over	0	1	(1)	over
SHARED OFFICE ACCOMMODATION COSTS	409	0		0		0		0	0	0	
<b>PROPERTY COSTS</b>	<b>37,340</b>	<b>(166)</b>	<b>over</b>	<b>(185)</b>	<b>over</b>	<b>(222)</b>	<b>over</b>	<b>17,073</b>	<b>17,220</b>	<b>(147)</b>	<b>over</b>

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SUPPLIES AND SERVICES											
COMPUTER EQUIPMENT PURCHASE	698	21	under	(18)	over	23	under	376	340	36	under
COMPUTER EQUIPMENT RENTAL	0	(23)	over	0		(23)	over	0	23	(23)	over
COMPUTER EQUIPMENT MAINTENANCE	0	0		(1)	over	(1)	over	0	1	(1)	over
COMPUTER EQUIPMENT RENTAL	0	0		0		0		0	0	0	
I.T. EQUIPMENT MAINT-CONTRACT	49	(26)	over	(26)	over	(25)	over	37	64	(27)	over
I.T.-ELECTRONIC MESSAGING	0	0		0		0		0	0	0	
EQUIPMENT AND OTHER TOOLS	13	0		1	under	1	under	7	6	1	under
SMALL TOOLS	0	0		0		0		0	0	0	
AIDS FOR CLIENTS	60	0		0		(19)	over	32	36	(4)	over
FURNITURE - OFFICE	10	(10)	over	(9)	over	(9)	over	5	7	(2)	over
FURNITURE - GENERAL	0	0		0		(1)	over	0	1	(1)	over
FURNISHINGS	0	(1)	over	(3)	over	(3)	over	0	5	(5)	over
MATERIALS	0	(4)	over	(5)	over	(5)	over	0	8	(8)	over
FOODSTUFFS - GENERAL	16	2	under	2	under	3	under	9	5	4	under
PROTECTIVE CLOTHING & UNIFORMS	53	4	under	7	under	16	under	28	9	19	under
LAUNDRY COSTS	16	5	under	6	under	7	under	9	0	9	under
OTHER SUPPLIES AND SERVICES	31	3	under	5	under	5	under	17	10	7	under
HEALTH AND SAFETY	11	3	under	2	under	5	under	6	0	6	under
CATERING - OUTWITH CONTRACT	4	1	under	2	under	2	under	2	0	2	under
DELIVERY CHARGE	0	(2)	over	(2)	over	(2)	over	0	1	(1)	over
<b>SUPPLIES AND SERVICES</b>	<b>961</b>	<b>(27)</b>	<b>over</b>	<b>(39)</b>	<b>over</b>	<b>(26)</b>	<b>over</b>	<b>528</b>	<b>516</b>	<b>12</b>	<b>under</b>
TRANSPORT AND PLANT											
OTHER TRANSPORT COSTS	0	0		0		(1)	over	0	1	(1)	over
FLEET SERVICE CHARGES - PARTS	2	1	under	1	under	1	under	1	0	1	under
FLEET SERVICE CHARGES - CONTRACT HIRE	13	4	under	4	under	5	under	7	1	6	under
FLEET SERVICE CHARGES - FUEL	1	0		1	under	0		1	1	0	
STORAGE	4	(16)	over	(18)	over	(22)	over	2	26	(24)	over
<b>TRANSPORT AND PLANT</b>	<b>20</b>	<b>(11)</b>	<b>over</b>	<b>(12)</b>	<b>over</b>	<b>(17)</b>	<b>over</b>	<b>11</b>	<b>29</b>	<b>(18)</b>	<b>over</b>

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ADMINISTRATION											
PRINTING AND STATIONERY	98	14	under	18	under	19	under	31	31	0	
BULK PRINTING	150	3	under	12	under	2	under	81	120	(39)	over
TELEPHONES	120	4	under	3	under	(1)	over	65	55	10	under
MOBILE PHONES	56	3	under	5	under	7	under	30	18	12	under
ADVERTISING - OF COUNCIL SERVICE AVAILABILITY	39	(3)	over	(3)	over	(3)	over	0	3	(3)	over
ADVERTISING - OTHER	10	2	under	3	under	4	under	5	1	4	under
POSTAGES/COURIERS	116	(1)	over	0		6	under	63	62	1	under
MEMBERSHIP FEES/SUBSCRIPTIONS	9	(14)	over	(1)	over	(1)	over	5	5	0	
MEDICAL COSTS	24	(1)	over	(2)	over	(2)	over	13	15	(2)	over
PETTY OUTLAYS	4	(1)	over	(1)	over	(1)	over	2	4	(2)	over
SURVEY COSTS	0	(1)	over	(1)	over	(2)	over	0	2	(2)	over
GIRO BANK AGENCY FEES	9	0		0		0		5	4	1	under
PAYPOINT AGENCY FEES	50	0		1	under	2	under	27	25	2	under
INTERNET AGENCY FEES	6	0		(1)	over	0		3	3	0	
OTHER ADMIN COSTS	25	(6)	over	(5)	over	(6)	over	14	23	(9)	over
CONFERENCES - MEMBERS	0	(1)	over	(1)	over	(1)	over	0	1	(1)	over
CONFERENCES - OFFICIALS	18	0		7	under	8	under	10	0	10	under
TRAINING	71	2	under	7	under	0		23	23	0	
CENTRAL ADMINISTRATION	2,807	0		0		0		0	0	0	
<b>ADMINISTRATION</b>	<b>3,612</b>	<b>0</b>		<b>41</b>	<b>under</b>	<b>31</b>	<b>under</b>	<b>377</b>	<b>395</b>	<b>(18)</b>	<b>over</b>
PAYMENT TO OTHER BODIES											
OTHER COMMITTEES OF THE AUTHORITY	10,625	0		0		0		0	0	0	
OTHER LOCAL AUTHORITIES	0	0		0		(13)	over	0	13	(13)	over
GRANTS TO VOLUNTARY ORGANISATIONS	3	1	under	1	under	0		1	2	(1)	over
PAYMENTS TO VOLUNTARY ORGANISATIONS	15	5	under	0		0		0	0	0	
PAYMENTS TO OTHER BODIES	609	1	under	0		13	under	131	131	0	
<b>PAYMENT TO OTHER BODIES</b>	<b>11,252</b>	<b>7</b>	<b>under</b>	<b>1</b>	<b>under</b>	<b>0</b>		<b>132</b>	<b>146</b>	<b>(14)</b>	<b>over</b>
PAYMENT TO CONTRACTORS											
PAYMENT TO PRIVATE CONTRACTOR	0	(2)	over	(2)	over	(2)	over	0	3	(3)	over
PAYMENT TO EXTERNAL CONSULTANTS	0	(3)	over	(4)	over	(4)	over	0	4	(4)	over
<b>PAYMENT TO CONTRACTORS</b>	<b>0</b>	<b>(5)</b>	<b>over</b>	<b>(6)</b>	<b>over</b>	<b>(6)</b>	<b>over</b>	<b>0</b>	<b>7</b>	<b>(7)</b>	<b>over</b>

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FINANCING CHARGES											
INTEREST-DEBT CHARGES	12,133	0		0		0		0	0	0	
CAR LEASING PAYMENTS	42	2	under	14	under	26	under	32	14	18	under
I.T. EQUIPMENT LEASING-CONTRACT	197	7	under	27	under	28	under	93	93	0	
CFCR	9,726	0		0		0		9,726	9,726	0	
INTEREST ON REVENUE BALANCES	(74)	0		0		0		0	0	0	
<b>FINANCING CHARGES</b>	<b>22,024</b>	<b>9</b>	<b>under</b>	<b>41</b>	<b>under</b>	<b>54</b>	<b>under</b>	<b>9,851</b>	<b>9,833</b>	<b>18</b>	<b>under</b>
<b>TOTAL EXPENDITURE</b>	<b>85,073</b>	<b>(222)</b>	<b>over</b>	<b>(185)</b>	<b>over</b>	<b>(438)</b>	<b>over</b>	<b>33,599</b>	<b>33,941</b>	<b>(342)</b>	<b>over</b>
INCOME											
NON RELEVANT GOVERNMENT GRANT	(512)	2	over rec	2	over rec	2	over rec	0	(2)	2	over rec
SPECIFIC GRANT	(855)	(1)	under rec	(25)	under rec	(25)	under rec	(664)	(664)	0	
CONTRIBUTIONS FROM OTHER BODIES	0	2	over rec	2	over rec	2	over rec	0	(2)	2	over rec
SALES - DEPARTMENTS OF THE AUTHORITY	(763)	0		0		0		0	0	0	
FEES AND CHARGES - GENERAL	(3,701)	0		(59)	under rec	(7)	under rec	(1,126)	(1,126)	0	
RENTAL INCOME	(696)	(61)	under rec	(61)	under rec	0		(286)	(286)	0	
HOUSE RENTS	(70,808)	251	over rec	315	over rec	349	over rec	(38,405)	(38,805)	400	over rec
LOCK UP RENTS	(2,043)	(29)	under rec	(6)	under rec	17	over rec	(1,101)	(1,065)	(36)	under rec
COMMISSION	(235)	51	over rec	0		0		(51)	(51)	0	
INSURANCE RECOVERIES	(250)	0		0		105	over rec	(185)	(437)	252	over rec
OTHER INCOME	(5,022)	7	over rec	17	over rec	0		(2,908)	(2,908)	0	
YEAR END T/FER TO BALANCE SHEET	(188)	0		0		0		0	278	(278)	under rec
<b>INCOME</b>	<b>(85,073)</b>	<b>222</b>	<b>over rec</b>	<b>185</b>	<b>over rec</b>	<b>443</b>	<b>over rec</b>	<b>(44,726)</b>	<b>(45,068)</b>	<b>342</b>	<b>over rec</b>
<b>NET EXPENDITURE</b>	<b>0</b>	<b>0</b>		<b>0</b>		<b>5</b>	<b>under</b>	<b>(11,127)</b>	<b>(11,127)</b>	<b>0</b>	