

Housing and Technical Resources - HRA Variance Analysis 2011/12 (Period 7)

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Employee Costs	204k under	APT&C Basic / Superannuation / National Insurance - 156k under APT&C Overtime - 40k under	HRA HRA	This underspend is as a result of vacancies within the Service. This underspend is as a result of controls placed on the use of overtime.
Property Costs	(1,340k) over	Grounds Maintenance - 210k under Repairs and Maintenance - Internal and External Contractor - (1,508k) over	HRA HRA	This reflects current costs and also a reduction in the level of one-off maintenance requests being made. This overspend is due to work on Insulation Measures offset by additional grant income from the Scottish Government and additional expenditure in respect of repairs following storm damage which is offset by income from insurance recoveries. In addition, there is expenditure on work carried forward from last year and also additional planned maintenance works.
		Housing - Rent W/O Unlet Periods - 118k under	HRA	This reflects current performance in letting houses.

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Property Costs (cont)		Asbestos - (202k) over	HRA	This overspend will be managed within the overall budget.
Income	983k over recovered	Contribution from Other Bodies - 815k over recovered	HRA	This relates to additional grant income from the Scottish Government for Insulation Measures. This is offset by additional expenditure on Repairs and Maintenance.
		Fees and Charges - General - 107k over recovered	HRA	This over recovery relates to factoring. A budget realignment is required.
		House Rents - 125k over recovered	HRA	This over recovery of house rents is a result of a reduction in council house sales.

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Expenditure / Income Variance Trends 2011/12

	REVISED ANNUAL BUDGET SLC 11/12	PERIOD 4 VARIANCE AMOUNT	Over/ Under	PERIOD 5 VARIANCE AMOUNT	Over/ Under	PERIOD 6 VARIANCE AMOUNT	Over/ Under	PERIOD 7 ESTIMATE TO DATE	PERIOD 7 ACTUAL TO DATE	PERIOD 7 VARIANCE AMOUNT	Over/ Under
EMPLOYEE COSTS											
APT & C BASIC	7,226	6	under	44	under	42	under	3,322	3,255	67	under
APT & C OVERTIME	205	0		(1)	over	37	under	64	24	40	under
APT & C SUPERANNUATION	1,288	16	under	23	under	28	under	592	556	36	under
APT & C NIC	598	26	under	34	under	42	under	275	222	53	under
TRAVEL AND SUBSISTENCE	33	19	under	17	under	33	under	15	18	(3)	over
OTHER EMPLOYEE COSTS	96	(2)	over	(3)	over	0		44	21	23	under
PENSION INCREASES	179	(12)	over	(10)	over	(5)	over	82	89	(7)	over
ADDITIONAL PENSION COSTS	0	(5)	over	(5)	over	(5)	over	0	5	(5)	over
EMPLOYEE COSTS	9,625	48	under	99	under	172	under	4,394	4,190	204	under
PROPERTY COSTS											
RATES	90	0		0		0		90	83	7	under
SCOTTISH WATER - UNMETERED CHARGES	17	(2)	over	(2)	over	(2)	over	17	2	15	under
SCOTTISH WATER - METERED (DRAINAGE) CHARGES	11	0		0		0		5	5	0	
SCOTTISH WATER - METERED CHARGES	0	2	under	1	under	2	under	0	0	0	
RENT	6	(2)	over	(8)	over	(8)	over	1	8	(7)	over
SERVICE CHARGE	115	(7)	over	0		(7)	over	0	7	(7)	over
OTHER ACCOMMODATION COSTS	95	(8)	over	(1)	over	0		91	88	3	under
BED AND BREAKFAST	0	0		0		0		0	3	(3)	over
PROPERTY INSURANCE	926	0		0		0		0	0	0	
SECURITY COSTS	55	(4)	over	(11)	over	(6)	over	25	27	(2)	over
GROUND MAINTENANCE	3,631	0		0		0		2,441	2,231	210	under
GROUNDS MAINTENANCE ADDITIONAL WORKS	0	0		(1)	over	(1)	over	0	4	(4)	over
REPAIRS & MAINTENANCE - INTERNAL CONTRACTOR	26,607	(66)	over	(78)	over	(493)	over	7,437	8,809	(1,372)	over
REPAIRS & MAINTENANCE - EXTERNAL CONTRACTOR	1,306	(51)	over	(37)	over	(49)	over	1,075	1,211	(136)	over
HOUSING - RENT FREE ACCOMMODATION	119	0		0		2	under	60	53	7	under
HOUSING - RENT W/O UNLET PERIODS	1,820	77	under	73	under	110	under	912	794	118	under
HOUSING - RENT W/O BAD PERIODS	887	0		0		0		260	260	0	
ASBESTOS	0	(46)	over	(110)	over	(180)	over	0	202	(202)	over
ELECTRICITY - CONTRACT	468	(18)	over	11	under	11	under	216	186	30	under
ELECTRICITY - NON CONTRACT	0	(1)	over	(2)	over	(2)	over	0	3	(3)	over
GAS	494	42	under	37	under	33	under	228	160	68	under
HEATING OIL	24	6	under	7	under	9	under	11	0	11	under
FIXTURE & FITTINGS	58	(3)	over	(3)	over	0		29	30	(1)	over
JANITOR SERVICE	117	2	under	(11)	over	(22)	over	54	78	(24)	over
CLEANING CONTRACT	331	1	under	6	under	(30)	over	153	182	(29)	over
CLEANING MATERIALS	57	4	under	10	under	7	under	28	19	9	under
WINDOW CLEANING	16	(4)	over	(3)	over	(4)	over	7	10	(3)	over
PEST CONTROL	133	3	under	(8)	over	(5)	over	61	63	(2)	over
REFUSE UPLIFT	0	(8)	over	(9)	over	(10)	over	0	10	(10)	over
REMOVAL & STORAGE COSTS	14	(6)	over	(11)	over	(14)	over	7	25	(18)	over
OTHER PROPERTY COSTS	30	(2)	over	(5)	over	1	under	13	8	5	under
PROPERTY COSTS	37,427	(91)	over	(155)	over	(658)	over	13,221	14,561	(1,340)	over

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SUPPLIES AND SERVICES											
COMPUTER EQUIPMENT PURCHASE	698	0		22	under	22	under	288	265	23	under
COMPUTER EQUIPMENT RENTAL	0	0		(23)	over	(23)	over	0	23	(23)	over
I.T. EQUIPMENT MAINT-CONTRACT	49	(4)	over	(1)	over	0		25	25	0	
EQUIPMENT AND OTHER TOOLS	13	11	under	11	under	11	under	7	1	6	under
AIDS FOR CLIENTS	0	0		0		0		0	13	(13)	over
ADAPTATIONS FOR CLIENTS	0	0		0		(1)	over	0	1	(1)	over
FURNITURE - OFFICE	10	1	under	1	under	2	under	5	2	3	under
FURNITURE - GENERAL	0	(3)	over	(3)	over	(3)	over	0	4	(4)	over
FURNISHINGS	0	(4)	over	(4)	over	(4)	over	0	4	(4)	over
MATERIALS	0	(3)	over	(3)	over	(3)	over	0	3	(3)	over
FOODSTUFFS - GENERAL	16	2	under	4	under	4	under	8	3	5	under
PROTECTIVE CLOTHING & UNIFORMS	52	8	under	5	under	7	under	26	12	14	under
LAUNDRY COSTS	16	4	under	(2)	over	1	under	8	6	2	under
OTHER SUPPLIES AND SERVICES	31	5	under	8	under	10	under	16	4	12	under
HEALTH AND SAFETY	11	3	under	4	under	4	under	5	1	4	under
CATERING - OUTWITH CONTRACT	4	1	under	1	under	2	under	2	0	2	under
SUPPLIES AND SERVICES	900	21	under	20	under	29	under	390	367	23	under
TRANSPORT AND PLANT											
POOL CAR RECHARGE - RENTAL CHARGE	44	7	under	6	under	8	under	22	14	8	under
POOL CAR RECHARGE - FUEL	15	2	under	2	under	2	under	8	4	4	under
POOL CAR RECHARGE - ADDITIONAL CHARGES	2	0		1	under	1	under	1	0	1	under
OTHER TRANSPORT COSTS	0	0		(1)	over	(1)	over	0	1	(1)	over
FLEET SERVICE CHARGES - VEHICLE MAINTENANCE	2	0		0		0		1	4	(3)	over
FLEET SERVICE CHARGES - PARTS	0	0		0		0		0	1	(1)	over
FLEET SERVICE CHARGES - ASSET MODIFICATION	0	0		(2)	over	(1)	over	0	0	0	
FLEET SERVICE CHARGES - HIRED VEHICLES	72	(14)	over	(15)	over	(24)	over	36	32	4	under
FLEET SERVICE CHARGES - CONTRACT HIRE	13	3	under	4	under	5	under	7	1	6	under
FLEET SERVICE CHARGES - ROAD FUND LICENCES	0	(3)	over	1	under	(1)	over	0	1	(1)	over
FLEET SERVICE CHARGES - FUEL	27	(7)	over	(5)	over	(7)	over	13	11	2	under
STORAGE	4	1	under	1	under	1	under	2	1	1	under
TRANSPORT AND PLANT	179	(11)	over	(8)	over	(17)	over	90	70	20	under

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ADMINISTRATION											
PRINTING AND STATIONERY	98	5	under	7	under	11	under	45	23	22	under
BULK PRINTING	150	0		0		20	under	69	36	33	under
TELEPHONES	120	6	under	3	under	8	under	55	43	12	under
MOBILE PHONES	56	3	under	5	under	8	under	22	20	2	under
ADVERTISING - OF COUNCIL SERVICE AVAILABILITY	39	0		0		0		0	0	0	
ADVERTISING - OTHER	10	3	under	3	under	4	under	5	0	5	under
POSTAGES/COURIERS	117	0		2	under	5	under	58	50	8	under
MEMBERSHIP FEES/SUBSCRIPTIONS	9	2	under	3	under	4	under	5	0	5	under
MEDICAL COSTS	24	(2)	over	(2)	over	(2)	over	12	12	0	
PETTY OUTLAYS	4	(2)	over	(2)	over	(1)	over	2	3	(1)	over
SURVEY COSTS	0	(1)	over	(2)	over	(2)	over	0	3	(3)	over
GIRO BANK AGENCY FEES	9	0		0		1	under	4	4	0	
PAYPOINT AGENCY FEES	50	0		4	under	5	under	23	19	4	under
INTERNET AGENCY FEES	6	0		0		0		3	4	(1)	over
OTHER ADMIN COSTS	46	6	under	8	under	11	under	21	7	14	under
CONFERENCES - MEMBERS	0	0		0		(1)	over	0	1	(1)	over
CONFERENCES - OFFICIALS	18	5	under	0		8	under	9	0	9	under
INTERNAL SUPPORT SERVICES ALLOCATION	6,340	0		0		0		0	0	0	
ADMINISTRATION	7,096	25	under	29	under	79	under	333	225	108	under
PAYMENT TO OTHER BODIES											
OTHER COMMITTEES OF THE AUTHORITY	5,543	0		0		0		0	0	0	
OTHER LOCAL AUTHORITIES	0	1	under	1	under	0		0	2	(2)	over
GRANTS TO VOLUNTARY ORGANISATIONS	2	1	under	0		0		1	2	(1)	over
PAYMENTS TO VOLUNTARY ORGANISATIONS	15	4	under	0		0		8	0	8	under
PAYMENTS TO OTHER BODIES	559	0		0		(5)	over	0	32	(32)	over
PAYMENT TO OTHER BODIES	6,119	6	under	1	under	(5)	over	9	36	(27)	over
PAYMENT TO CONTRACTORS											
PAYMENT TO PRIVATE CONTRACTOR	0	(2)	over	(2)	over	(2)	over	0	2	(2)	over
PAYMENT TO CONTRACTORS	0	(2)	over	(2)	over	(2)	over	0	2	(2)	over
FINANCING CHARGES											
INTEREST-DEBT CHARGES	13,878	0		0		0		0	0	0	
CAR LEASING PAYMENTS	42	5	under	16	under	16	under	21	4	17	under
I.T. EQUIPMENT LEASING-CONTRACT	197	(8)	over	21	under	21	under	90	76	14	under
CFCR	13,155	0		0		0		9,486	9,486	0	
INTEREST ON REVENUE BALANCES	(74)	0		0		0		0	0	0	
FINANCING CHARGES	27,198	(3)	over	37	under	37	under	9,597	9,566	31	under
TOTAL EXPENDITURE	88,544	(7)	over	21	under	(365)	over	28,034	29,017	(983)	over

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INCOME											
NON RELEVANT GOVERNMENT GRANT	(512)	0		0		0		0	0	0	
SPECIFIC GRANT	(768)	0		0		0		(414)	(414)	0	
CONTRIBUTIONS FROM OTHER BODIES	0	0		0		300	over rec	0	(815)	815	over rec
SALES - DEPARTMENTS OF THE AUTHORITY	(340)	0		0		0		0	0	0	
FEES AND CHARGES - GENERAL	(3,706)	(12)	under rec	(13)	under rec	4	over rec	(810)	(917)	107	over rec
RENTAL INCOME	(696)	0		0		0		(212)	(212)	0	
HOUSE RENTS	(73,714)	43	over rec	55	over rec	97	over rec	(36,855)	(36,980)	125	over rec
LOCK UP RENTS	(2,125)	(3)	under rec	(4)	under rec	6	over rec	(1,064)	(1,057)	(7)	under rec
COMMISSION	(235)	0		(24)	under rec	0		(118)	(92)	(26)	under rec
INSURANCE RECOVERIES	(250)	1	over rec	1	over rec	1	over rec	(125)	(94)	(31)	under rec
OTHER INCOME	(4,150)	0		0		0		(2,067)	(2,067)	0	
YEAR END T/FER TO BALANCE SHEET	(2,048)	0		0		0		0	0	0	
INCOME	(88,544)	29	over rec	15	over rec	408	over rec	(41,665)	(42,648)	983	over rec
NET EXPENDITURE	0	22	under	36	under	43	under	(13,631)	(13,631)	0	