

Appendix E

Housing and Technical Resources - HRA Variance Analysis 2020/21 (Period 12)

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Employee Costs	179k under	APT&C Basic / Overtime / Superannuation / National Insurance 136k under	HRA	The variance relates to vacancies which are being actively recruited or being held whilst service requirements are determined.
Property Costs	(175k) over	Repairs and Maintenance - Internal and External Contractor - (82k) over	HRA	The net overspend reflects a reduction in repairs and maintenance during the various periods of lockdown throughout the year, offset by an increase in demand when restrictions eased. The position includes the agreed recharge for downtime during the COVID-19 lockdown.
		Housing - Rent Free Accommodation - (87k) over	HRA	The overspend reflects the volume of discretionary rent periods awarded during the year, which is demand led.
Supplies and Services	49k under	<u>Computer Equipment Purchase - 85k under</u>	HRA	The underspend reflects a delay in the development of the new IT system due to COVID-19.

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Income	1,578k over recovered	House Rents - (1,250k) under recovered	HRA	The under recovery is due to the timing of new build completions.
		Commission - (133k) under recovered	HRA	The under recovery reflects a revision to the management of the insurance service for participants in the schemes.
		Insurance Recoveries - (211k) under recovered	HRA	This under recovery reflects the recovery of income for insurable repairs which are demand led.
		Year End Transfer to/from Balance Sheet - 1,578k over recovered	HRA	The year-end transfer to or from the balance sheet is dependent on actual final outturns. The current shortfall in income due to lockdown means that the transfer to the balance sheet may be lower than anticipated when the budget was constructed.

* The underlined variances represent new variances since the last report.

Expenditure / Income Variance Trends 2020/21

Housing & Technical Resources - HRA	REVISED ANNUAL BUDGET 2020/21	PERIOD 9 VARIANCE AMOUNT	Over/ Under	PERIOD 10 VARIANCE AMOUNT	Over/ Under	PERIOD 11 VARIANCE AMOUNT	Over/ Under	PERIOD 12 ESTIMATE TO DATE	PERIOD 12 ACTUAL TO DATE	PERIOD 12 VARIANCE AMOUNT	Over/ Under
Expenditure / Income Variance Trends 2020/21											
EMPLOYEE COSTS											
APT & C BASIC	10,475	116	under	87	under	91	under	9,312	9,231	81	under
APT & C OVERTIME	79	(22)	over	(21)	over	(23)	over	70	108	(38)	over
APT & C SUPERANNUATION	1,919	27	under	23	under	26	under	1,706	1,680	26	under
APT & C NIC	985	56	under	58	under	65	under	875	808	67	under
TRAVEL AND SUBSISTANCE	44	24	under	27	under	29	under	39	6	33	under
OTHER EMPLOYEE COSTS	0	(3)	over	(3)	over	(3)	over	0	3	(3)	over
PENSION INCREASES	219	(18)	over	(2)	over	(3)	over	194	181	13	under
EMPLOYEE COSTS	13,721	180	under	169	under	182	under	12,196	12,017	179	under

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PROPERTY COSTS											
RATES	105	32	under	32	under	32	under	95	72	23	under
SCOTTISH WATER - UNMETERED CHARGES	4	(4)	over	(5)	over	(6)	over	4	10	(6)	over
SCOTTISH WATER - METERED CHARGES	8	(4)	over	(5)	over	(4)	over	7	11	(4)	over
RENT	6	6	under	6	under	6	under	6	0	6	under
SERVICE CHARGE	65	(2)	over	(2)	over	(2)	over	0	2	(2)	over
OTHER ACCOMMODATION COSTS	31	(2)	over	0	-	0	-	10	10	0	-
PROPERTY INSURANCE	923	0	-	(1)	over	(1)	over	923	924	(1)	over
SECURITY COSTS	55	24	under	28	under	32	under	46	10	36	under
GROUND MAINTENANCE	4,257	(63)	over	(132)	over	(134)	over	4,131	4,131	0	-
GROUNDS MAINTENANCE ADDITIONAL WORKS	0	(3)	over	(3)	over	(4)	over	0	4	(4)	over
REPAIRS & MAINTENANCE - INTERNAL CONTRACTOR	30,033	(240)	over	(346)	over	(423)	over	26,818	26,440	378	under
REPAIRS & MAINTENANCE - EXTERNAL CONTRACTOR	877	(221)	over	(246)	over	(328)	over	730	1,190	(460)	over
ADAPTIONS - INTERNAL CONTRACTORS	0	(3)	over	(4)	over	(4)	over	0	4	(4)	over
HOUSING - RENT FREE ACCOMMODATION	155	(67)	over	(74)	over	(76)	over	129	216	(87)	over
SOLID FUEL HEATING MAINTENANCE	0	(1)	over	(3)	over	(3)	over	0	4	(4)	over
HOUSING - RENT W/O UNLET PERIODS	2,175	16	under	4	under	18	under	2,001	1,980	21	under
HOUSING - RENT W/O BAD PERIODS	5,860	0	-	0	-	0	-	601	601	0	-
ASBESTOS	139	0	-	0	-	0	-	123	128	(5)	over
EPC	0	(1)	over	(1)	over	(2)	over	0	2	(2)	over
ELECTRICITY - CONTRACT	847	0	-	0	-	0	-	541	541	0	-
GAS	301	0	-	0	-	0	-	197	197	0	-
HEATING OIL	54	0	-	0	-	0	-	7	7	0	-
SOLID FUEL	4	4	under	4	under	5	under	3	(2)	5	under
FIXTURE & FITTINGS	58	14	under	(3)	over	(27)	over	44	91	(47)	over
JANITOR SERVICE	74	(6)	over	(6)	over	(6)	over	74	80	(6)	over
CLEANING CONTRACT	384	(7)	over	(7)	over	(9)	over	384	394	(10)	over
CLEANING OUTWITH CONTRACT	0	(1)	over	(1)	over	(1)	over	0	1	(1)	over
CLEANING MATERIALS	60	19	under	22	under	24	under	53	26	27	under
HEALTH & HYGIENE MATERIALS	0	(6)	over	(6)	over	(6)	over	0	7	(7)	over
WINDOW CLEANING	16	9	under	9	under	8	under	14	4	10	under
PEST CONTROL	122	1	under	3	under	7	under	103	93	10	under
REFUSE UPLIFT	0	(22)	over	(23)	over	(26)	over	0	28	(28)	over
REMOVAL & STORAGE COSTS	14	4	under	4	under	4	under	12	12	0	-
OTHER PROPERTY COSTS	34	(15)	over	(14)	over	(14)	over	30	43	(13)	over
PROPERTY COSTS	46,661	(539)	over	(770)	over	(940)	over	37,086	37,261	(175)	over

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Expenditure / Income Variance Trends 2020/21

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SUPPLIES AND SERVICES											
COMPUTER EQUIPMENT PURCHASE	683	20	under	41	under	44	under	418	333	85	under
I.T. EQUIPMENT MAINT-CONTRACT	209	(20)	over	0	-	1	under	209	219	(10)	over
EQUIPMENT, APPARATUS AND TOOLS	13	0	-	(3)	over	(3)	over	12	14	(2)	over
AIDS FOR CLIENTS	0	(2)	over	(2)	over	(2)	over	0	2	(2)	over
FURNITURE - OFFICE	10	4	under	5	under	5	under	9	3	6	under
FURNITURE - GENERAL	0	(1)	over	(8)	over	(8)	over	0	9	(9)	over
FURNISHINGS	0	(2)	over	(2)	over	(2)	over	0	2	(2)	over
MATERIALS	0	(24)	over	0	-	(2)	over	0	9	(9)	over
MATERIALS, APPARATUS AND EQUIPMENT	0	(1)	over	(1)	over	(1)	over	0	1	(1)	over
FOODSTUFFS - GENERAL	6	4	under	4	under	0	-	5	0	5	under
PROTECTIVE CLOTHING & UNIFORMS	12	3	under	3	under	4	under	11	6	5	under
LAUNDRY COSTS	16	7	under	9	under	11	under	14	2	12	under
OTHER SUPPLIES AND SERVICES	32	(8)	over	(9)	over	(8)	over	29	37	(8)	over
HEALTH AND SAFETY	15	9	under	10	under	11	under	13	1	12	under
CATERING - OUTWITH CONTRACT	0	(6)	over	(6)	over	(6)	over	0	6	(6)	over
OUTSOURCED MAIL	0	(8)	over	(8)	over	(22)	over	0	27	(27)	over
SUPPLIES AND SERVICES	996	(25)	over	33	under	22	under	720	671	49	under
TRANSPORT AND PLANT											
POOL CAR RECHARGE - RENTAL CHARGE	26	(10)	over	(12)	over	(7)	over	22	36	(14)	over
POOL CAR RECHARGE - FUEL	6	4	under	4	under	6	under	5	0	5	under
POOL CAR RECHARGE - ADDITIONAL CHARGES	1	1	under	1	under	1	under	1	0	1	under
FLEET SERVICE CHARGES VEHICLE MAINTENANCE	23	0	-	0	-	(2)	over	19	15	4	under
FLEET SERVICE CHARGES UNSCHEDULED LABOUR	1	0	-	0	-	0	-	1	0	1	under
FLEET SERVICE CHARGES ASSET MODIFICATIONS	0	0	-	0	-	(1)	over	0	1	(1)	over
FLEET SERVICE CHARGES LEASING	71	1	under	0	-	0	-	60	97	(37)	over
FLEET SERVICE CHARGES HIRED VEHICLES	34	3	under	0	-	2	under	29	0	29	under
FLEET SERVICE CHARGES ROAD FUND LICENCES/MOT	8	0	-	0	-	(2)	over	7	6	1	under
FLEET SERVICE CHARGES FUEL	21	5	under	5	under	5	under	18	10	8	under
HIRE OF SKIPS	0	(1)	over	(1)	over	(1)	over	0	1	(1)	over
STORAGE	4	3	under	0	-	0	-	4	0	4	under
PUPIL TRANSPORT - OTHER	0	(1)	over	(1)	over	(1)	over	0	1	(1)	over
TAXI CHARGES - CONTRACTED	0	(2)	over	(2)	over	(2)	over	0	2	(2)	over
TRANSPORT AND PLANT	195	3	under	(6)	over	(2)	over	166	169	(3)	over

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ADMINISTRATION											
PRINTING AND STATIONERY	61	(33)	over	(30)	over	(33)	over	54	100	(46)	over
BULK PRINTING	53	0	-	0	-	4	under	45	36	9	under
TELEPHONES	84	1	under	6	under	2	under	66	68	(2)	over
MOBILE PHONES	27	(38)	over	(38)	over	(35)	over	27	76	(49)	over
ADVERTISING - OF COUNCIL SERVICE AVAILABILITY	22	0	-	0	-	0	-	0	0	0	-
ADVERTISING - OTHER	12	8	under	9	under	10	under	11	0	11	under
POSTAGES/COURIERS	132	38	under	25	under	31	under	117	78	39	under
SMS MESSAGING	0	(2)	over	(2)	over	(4)	over	0	4	(4)	over
MEMBERSHIP FEES/SUBSCRIPTIONS	38	(1)	over	(1)	over	(1)	over	33	37	(4)	over
MEDICAL COSTS	25	5	under	6	under	6	under	22	15	7	under
LEGAL EXPENSES	61	36	under	40	under	45	under	22	3	19	under
PETTY OUTLAYS	4	0	-	0	-	0	-	4	4	0	-
GIRO BANK AGENCY FEES	9	6	under	7	under	7	under	8	0	8	under
PAYPOINT AGENCY FEES	49	6	under	6	under	3	under	43	36	7	under
INTERNET AGENCY FEES	6	4	under	4	under	5	under	5	0	5	under
OTHER ADMIN COSTS	15	(24)	over	(31)	over	(37)	over	14	15	(1)	over
CONFERENCES - OFFICIALS	7	5	under	5	under	6	under	6	0	6	under
TRAINING	0	(3)	over	(3)	over	(3)	over	0	3	(3)	over
INTERNAL SUPPORT SERVICES ALLOCATION	5,039	0	-	0	-	0	-	3,810	3,810	0	-
ADMINISTRATION	5,644	8	under	3	under	6	under	4,287	4,285	2	under
PAYMENT TO OTHER BODIES											
OTHER COMMITTEES OF THE AUTHORITY	3,110	(1)	over	(1)	over	(1)	over	2,828	2,829	(1)	over
GRANTS TO VOLUNTARY ORGANISATIONS	3	0	-	0	-	0	-	0	0	0	-
PAYMENTS TO VOLUNTARY ORGANISATIONS	31	0	-	5	under	7	under	26	19	7	under
PAYMENTS TO OTHER BODIES	32	0	-	0	-	0	-	0	0	0	-
PAYMENT TO OTHER BODIES	3,176	(1)	over	4	under	6	under	2,854	2,848	6	under
PAYMENT TO CONTRACTORS											
PAYMENT TO PRIVATE CONTRACTOR	80	(27)	over	(10)	over	(16)	over	69	80	(11)	over
PAYMENT TO EXTERNAL CONSULTANTS	20	1	under	2	under	1	under	20	14	6	under
PAYMENT TO CONTRACTORS	100	(26)	over	(8)	over	(15)	over	89	94	(5)	over

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FINANCING CHARGES											
INTEREST-DEBT CHARGES	15,589	0	-	0	-	0	-	11,788	11,788	0	-
I.T. EQUIPMENT LEASING-CONTRACT	67	1	under	(1)	over	0	-	67	77	(10)	over
CFCR	18,134	0	-	0	-	0	-	18,134	18,134	0	-
INTEREST ON REVENUE BALANCES	(67)	0	-	0	-	0	-	0	0	0	-
FINANCING CHARGES	33,723	1	under	(1)	over	0	-	29,989	29,999	(10)	over
TOTAL EXPENDITURE	104,216	(399)	over	(576)	over	(741)	over	87,387	87,344	43	under
INCOME											
CONTRIBUTIONS FROM OTHER BODIES	0	0	-	0	-	0	-	0	(10)	10	over rec
SALES - DEPARTMENTS OF THE AUTHORITY	(1,169)	0	-	0	-	0	-	(1,080)	(1,080)	0	-
FEES AND CHARGES - GENERAL	(4,523)	0	-	0	-	0	-	(1,826)	(1,826)	0	-
RENTAL INCOME	(460)	0	-	0	-	0	-	0	0	0	-
HOUSE RENTS	(95,717)	(954)	under rec	(1,069)	under rec	(1,142)	under rec	(79,764)	(78,514)	(1,250)	under rec
LOCK UP RENTS	(2,524)	(18)	under rec	(27)	under rec	(37)	under rec	(2,524)	(2,487)	(37)	under rec
COMMISSION	(216)	0	-	0	-	(119)	under rec	(133)	0	(133)	under rec
INSURANCE RECOVERIES	(250)	(160)	under rec	(179)	under rec	(192)	under rec	(227)	(16)	(211)	under rec
OTHER INCOME	(2,058)	0	-	0	-	0	-	(1,103)	(1,103)	0	-
REALLOCATION OF SUPPORT COSTS	(717)	0	-	0	-	0	-	(707)	(707)	0	-
YEAR END T/FER TO BALANCE SHEET	3,418	(263)	under rec	1,851	over rec	2,231	over rec	2,322	744	1,578	over rec
INCOME	(104,216)	399	over rec	576	over rec	741	over rec	(85,042)	(84,999)	(43)	under rec
NET EXPENDITURE	0	0	-	0	-	0	-	2,345	2,345	0	-