

Appendix E

Housing and Technical Resources - HRA Variance Analysis 2021/22 (Period 7)

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Employee Costs	203k under	APT&C Basic / Overtime / Superannuation / National Insurance 184k under	HRA	The variance relates to vacancies, which are being actively recruited or being held whilst service requirements are determined.
Income	(145k) under recovered	Year End Transfer to the Balance Sheet - (158k) under recovered	HRA	The budget assumes a level of transfer from reserves, however, at present due to the underspend across the service this does not need to be fully utilised resulting in an under recovery of income.

Expenditure / Income Variance Trends 2020/21

Housing & Technical Resources - HRA	REVISED ANNUAL BUDGET 2020/21	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	10,811	108	under	122	under	130	under	5,426	5,289	137	under
APT & C OVERTIME	79	(6)	over	(5)	over	(4)	over	40	46	(6)	over
APT & C SUPERANNUATION	1,919	9	under	7	under	5	under	963	962	1	under
APT & C NIC	1,023	29	under	41	under	47	under	513	461	52	under
TRAVEL AND SUBSISTANCE	39	10	under	13	under	15	under	20	2	18	under
OTHER EMPLOYEE COSTS	0	(1)	over	(1)	over	(1)	over	0	1	(1)	over
PENSION INCREASES	219	(13)	over	4	under	3	under	110	108	2	under
EMPLOYEE COSTS	14,090	136	under	181	under	195	under	7,072	6,869	203	under

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PROPERTY COSTS											
RATES	77	0	-	0	-	0	-	55	55	0	-
SCOTTISH WATER - UNMETERED CHARGES	4	(1)	over	(2)	over	(1)	over	2	3	(1)	over
SCOTTISH WATER - METERED CHARGES	8	0	-	(1)	over	0	-	4	3	1	under
RENT	6	6	under	6	under	6	under	6	0	6	under
SERVICE CHARGE	65	(3)	over	(3)	over	(3)	over	0	3	(3)	over
OTHER ACCOMMODATION COSTS	31	0	-	0	-	0	-	0	0	0	-
BED AND BREAKFAST	0	(1)	over	(1)	over	(1)	over	0	1	(1)	over
PROPERTY INSURANCE	923	0	-	0	-	0	-	0	0	0	-
SECURITY COSTS	55	(1)	over	(1)	over	(1)	over	0	2	(2)	over
GROUND MAINTENANCE	4,257	0	-	0	-	0	-	3,992	3,992	0	-
GROUNDS MAINTENANCE ADDITIONAL WORKS	0	0	-	0	-	(7)	over	0	7	(7)	over
REPAIRS & MAINTENANCE - INTERNAL CONTRACTOR	32,195	0	-	0	-	0	-	16,917	16,917	0	-
REPAIRS & MAINTENANCE - EXTERNAL CONTRACTOR	877	0	-	0	-	0	-	674	674	0	-
HOUSING - RENT FREE ACCOMMODATION	155	(17)	over	(28)	over	(21)	over	78	110	(32)	over
SOLID FUEL HEATING MAINTENANCE	0	(1)	over	(1)	over	(1)	over	0	1	(1)	over
HOUSING - RENT W/O UNLET PERIODS	2,293	0	-	0	-	0	-	1,149	1,132	17	under
HOUSING - RENT W/O BAD PERIODS	4,922	0	-	0	-	0	-	350	350	0	-
ASBESTOS	139	7	under	0	-	(3)	over	131	131	0	-
FIXED ELECTRICAL	0	0	-	0	-	(1)	over	0	1	(1)	over
EPC	0	(1)	over	(1)	over	(1)	over	0	1	(1)	over
ELECTRICITY - CONTRACT	917	0	-	0	-	0	-	157	157	0	-
ELECTRICITY - NON CONTRACT	0	(1)	over	(1)	over	(1)	over	0	1	(1)	over
GAS	301	(2)	over	0	-	0	-	106	106	0	-
HEATING OIL	54	3	under	0	-	4	under	18	10	8	under
SOLID FUEL	4	0	-	0	-	0	-	2	1	1	under
FIXTURE & FITTINGS	58	(4)	over	0	-	(3)	over	44	45	(1)	over
JANITOR SERVICE	29	(1)	over	(1)	over	(1)	over	29	30	(1)	over
CLEANING CONTRACT	418	(23)	over	(24)	over	(20)	over	418	442	(24)	over
CLEANING MATERIALS	28	8	under	7	under	10	under	16	16	0	-
HEALTH & HYGIENE MATERIALS	0	0	-	0	-	(1)	over	0	1	(1)	over
WINDOW CLEANING	16	2	under	2	under	2	under	7	7	0	-
PEST CONTROL	122	(2)	over	0	-	0	-	122	122	0	-
REFUSE UPLIFT	4	1	under	2	under	2	under	2	0	2	under
REMOVAL & STORAGE COSTS	14	(1)	over	(2)	over	(5)	over	7	13	(6)	over
OTHER PROPERTY COSTS	49	(3)	over	4	under	6	under	16	16	0	-
PROPERTY COSTS	48,021	(35)	over	(45)	over	(41)	over	24,302	24,350	(48)	over

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SUPPLIES AND SERVICES											
COMPUTER EQUIPMENT PURCHASE	566	0	-	0	-	0	-	144	144	0	-
COMPUTER EQUIPMENT RENTAL	0	0	-	0	-	0	-	0	5	(5)	over
I.T. EQUIPMENT MAINT-CONTRACT	209	0	-	0	-	0	-	75	75	0	-
I.T. ELECTRONIC MESSAGING	0	(1)	over	0	-	0	-	0	0	0	-
EQUIPMENT, APPARATUS AND TOOLS	13	3	under	2	under	2	under	7	4	3	under
SUPPLIES FOR CLIENTS	0	(1)	over	(1)	over	(1)	over	0	1	(1)	over
FURNITURE - OFFICE	10	0	-	0	-	1	under	5	3	2	under
FURNITURE - GENERAL	0	0	-	(1)	over	(1)	over	0	1	(1)	over
MATERIALS, APPARATUS AND EQUIPMENT	0	0	-	0	-	(1)	over	0	1	(1)	over
FOODSTUFFS - GENERAL	6	1	under	1	under	0	-	3	5	(2)	over
PROTECTIVE CLOTHING & UNIFORMS	12	1	under	2	under	2	under	6	3	3	under
LAUNDRY COSTS	16	2	under	4	under	5	under	8	3	5	under
OTHER SUPPLIES AND SERVICES	32	(2)	over	(5)	over	(3)	over	16	24	(8)	over
HEALTH AND SAFETY	15	4	under	5	under	6	under	8	0	8	under
CATERING - OUTWITH CONTRACT	0	0	-	(6)	over	(6)	over	0	6	(6)	over
SUPPLIES AND SERVICES	879	7	under	1	under	4	under	272	275	(3)	over
TRANSPORT AND PLANT											
POOL CAR RECHARGE - RENTAL CHARGE	26	0	-	0	-	(14)	over	26	40	(14)	over
POOL CAR RECHARGE - FUEL	6	0	-	0	-	6	under	6	0	6	under
POOL CAR RECHARGE - ADDITIONAL CHARGES	1	0	-	0	-	1	under	1	0	1	under
FLEET SERVICE CHARGES VEHICLE MAINTENANCE	23	0	-	1	under	0	-	10	10	0	-
FLEET SERVICE CHARGES UNSCHEDULED LABOUR	1	0	-	0	-	0	-	0	0	0	-
FLEET SERVICE CHARGES ASSET MODIFICATIONS	0	0	-	0	-	(2)	over	0	2	(2)	over
FLEET SERVICE CHARGES LEASING	71	(2)	over	5	under	0	-	21	19	2	under
FLEET SERVICE CHARGES HIRED VEHICLES	34	0	-	0	-	13	under	0	0	0	-
FLEET SERVICE CHARGES ROAD FUND LICENCES/MOT	8	1	under	2	under	1	under	4	2	2	under
FLEET SERVICE CHARGES FUEL	21	1	under	2	under	2	under	10	7	3	under
STORAGE	4	1	under	1	under	2	under	2	0	2	under
TRANSPORT AND PLANT	195	1	under	11	under	9	under	80	80	0	-

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ADMINISTRATION											
PRINTING AND STATIONERY	61	0	-	0	-	0	-	30	21	9	under
BULK PRINTING	53	0	-	0	-	0	-	24	21	3	under
TELEPHONES	84	(1)	over	0	-	0	-	39	47	(8)	over
MOBILE PHONES	27	(8)	over	(9)	over	(10)	over	12	27	(15)	over
ADVERTISING - OF COUNCIL SERVICE AVAILABILITY	1	0	-	0	-	0	-	0	0	0	-
ADVERTISING - OTHER	2	1	under	0	-	0	-	1	1	0	-
POSTAGES/COURIERS	132	0	-	0	-	5	under	66	64	2	under
SMS MESSAGING	0	(2)	over	(2)	over	(2)	over	0	2	(2)	over
MEMBERSHIP FEES/SUBSCRIPTIONS	38	2	under	4	under	0	-	27	24	3	under
MEDICAL COSTS	25	4	under	7	under	0	-	4	2	2	under
LEGAL EXPENSES	61	(1)	over	(1)	over	(1)	over	0	1	(1)	over
PETTY OUTLAYS	4	1	under	0	-	1	under	2	1	1	under
GIRO BANK AGENCY FEES	9	2	under	3	under	4	under	5	0	5	under
PAYPOINT AGENCY FEES	49	3	under	3	under	4	under	24	17	7	under
INTERNET AGENCY FEES	6	2	under	2	under	3	under	3	0	3	under
OTHER ADMIN COSTS	12	(1)	over	(7)	over	0	-	6	14	(8)	over
CONFERENCES - OFFICIALS	7	2	under	2	under	3	under	3	0	3	under
TRAINING	0	(3)	over	(3)	over	(3)	over	0	3	(3)	over
INTERNAL SUPPORT SERVICES ALLOCATION	5,074	0	-	0	-	0	-	0	0	0	-
ADMINISTRATION	5,645	1	under	(1)	over	4	under	246	245	1	under
PAYMENT TO OTHER BODIES											
OTHER COMMITTEES OF THE AUTHORITY	2,910	0	-	0	-	0	-	1,052	1,052	0	-
GRANTS TO VOLUNTARY ORGANISATIONS	3	0	-	0	-	0	-	0	0	0	-
PAYMENTS TO VOLUNTARY ORGANISATIONS	31	0	-	0	-	0	-	0	0	0	-
PAYMENTS TO OTHER BODIES	32	0	-	0	-	0	-	0	0	0	-
PAYMENT TO OTHER BODIES	2,976	0	-	0	-	0	-	1,052	1,052	0	-
PAYMENT TO CONTRACTORS											
PAYMENT TO PRIVATE CONTRACTOR	80	0	-	0	-	0	-	0	0	0	-
PAYMENT TO EXTERNAL CONSULTANTS	20	0	-	0	-	0	-	0	0	0	-
PAYMENT TO CONTRACTORS	100	0	-	0	-	0	-	0	0	0	-

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FINANCING CHARGES											
INTEREST-DEBT CHARGES	17,641	0	-	0	-	0	-	0	0	0	-
I.T. EQUIPMENT LEASING-CONTRACT	67	(1)	over	(3)	over	(8)	over	50	58	(8)	over
CFCR	19,637	0	-	0	-	0	-	19,637	19,637	0	-
INTEREST ON REVENUE BALANCES	(67)	0	-	0	-	0	-	0	0	0	-
FINANCING CHARGES	37,278	(1)	over	(3)	over	(8)	over	19,687	19,695	(8)	over
TOTAL EXPENDITURE	109,184	109	under	144	under	163	under	52,711	52,566	145	under
INCOME											
SALES - DEPARTMENTS OF THE AUTHORITY	(1,169)	0	-	0	-	0	-	(630)	(630)	0	-
FEES AND CHARGES - GENERAL	(4,523)	0	-	0	-	0	-	(1,331)	(1,331)	0	-
RENTAL INCOME	(460)	0	-	0	-	0	-	0	0	0	-
HOUSE RENTS	(96,988)	(15)	under rec	(6)	under rec	3	over rec	(44,442)	(44,455)	13	over rec
LOCK UP RENTS	(2,533)	0	-	0	-	0	-	(1,271)	(1,271)	0	-
INSURANCE RECOVERIES	(250)	3	over rec	0	-	0	-	(144)	(144)	0	-
OTHER INCOME	(1,705)	0	-	0	-	0	-	(789)	(789)	0	-
REALLOCATION OF SUPPORT COSTS	(717)	0	-	0	-	0	-	0	0	0	-
YEAR END T/FER TO BALANCE SHEET	(839)	(97)	under rec	(138)	under rec	(166)	under rec	(387)	(229)	(158)	under rec
INCOME	(109,184)	(109)	under rec	(144)	under rec	(163)	under rec	(48,994)	(48,849)	(145)	under rec
NET EXPENDITURE	0	0	-	0	-	0	-	3,717	3,717	0	-