

Appendix E

Housing and Technical Resources - HRA Variance Analysis 2021/22 (Period 5)

| Subjective Head | Variance | Subjective line | Service / amount | Explanation |
|-----------------|---------------------------|---|------------------|--|
| Employee Costs | 181k under | APT&C Basic / Overtime / Superannuation / National Insurance 165k under | HRA | The variance relates to vacancies, which are being actively recruited or being held whilst service requirements are determined. |
| Income | (144k) under recovered | Year End Transfer to the Balance Sheet - (138k) 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. |

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|---|--|--------------------------------|----------------|--------------------------------|----------------|--------------------------------|----------------|---------------------------------|-------------------------------|--------------------------------|----------------|
| EMPLOYEE COSTS | | | | | | | | | | | |
| APT & C BASIC | 10,811 | 37 | under | 64 | under | 108 | under | 3,769 | 3,647 | 122 | under |
| APT & C OVERTIME | 79 | (3) | over | (6) | over | (6) | over | 28 | 33 | (5) | over |
| APT & C SUPERANNUATION | 1,919 | 3 | under | 5 | under | 9 | under | 669 | 662 | 7 | under |
| APT & C NIC | 1,023 | 9 | under | 19 | under | 29 | under | 356 | 315 | 41 | under |
| TRAVEL AND SUBSISTANCE | 39 | 5 | under | 7 | under | 10 | under | 14 | 1 | 13 | under |
| OTHER EMPLOYEE COSTS | 0 | 0 | - | 0 | - | (1) | over | 0 | 1 | (1) | over |
| PENSION INCREASES | 219 | (10) | over | 7 | under | (13) | over | 76 | 72 | 4 | under |
| EMPLOYEE COSTS | 14,090 | 41 | under | 96 | under | 136 | under | 4,912 | 4,731 | 181 | under |
| PROPERTY COSTS | | | | | | | | | | | |
| RATES | 77 | 0 | - | 0 | - | 0 | - | 0 | 0 | 0 | - |
| SCOTTISH WATER - UNMETERED CHARGES | 4 | (2) | over | (1) | over | (1) | over | 1 | 3 | (2) | over |
| SCOTTISH WATER - METERED CHARGES | 8 | 1 | under | (1) | over | 0 | - | 2 | 3 | (1) | over |
| RENT | 6 | 0 | - | 0 | - | 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 | 0 | - | (1) | over | (1) | over | 0 | 1 | (1) | over |
| PROPERTY INSURANCE | 923 | 0 | - | 0 | - | 0 | - | 0 | 0 | 0 | - |
| SECURITY COSTS | 55 | 4 | under | 8 | under | (1) | over | 0 | 1 | (1) | over |
| GROUND MAINTENANCE | 4,257 | 0 | - | 0 | - | 0 | - | 3,791 | 3,791 | 0 | - |
| REPAIRS & MAINTENANCE - INTERNAL CONTRACTOR | 32,195 | 0 | - | 0 | - | 0 | - | 12,387 | 12,387 | 0 | - |
| LIFE CYCLE MAINTENANCE | 0 | (1) | over | 0 | - | 0 | - | 0 | 0 | 0 | - |
| REPAIRS & MAINTENANCE - EXTERNAL CONTRACTOR | 877 | 0 | - | 0 | - | 0 | - | 573 | 573 | 0 | - |
| HOUSING - RENT FREE ACCOMMODATION | 155 | (5) | over | (16) | over | (17) | over | 62 | 90 | (28) | 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 | - | 958 | 958 | 0 | - |
| HOUSING - RENT W/O BAD PERIODS | 4,922 | 0 | - | 0 | - | 0 | - | 270 | 270 | 0 | - |
| ASBESTOS | 139 | 0 | - | 0 | - | 7 | under | 59 | 59 | 0 | - |
| EPC | 0 | 0 | - | (1) | over | (1) | over | 0 | 1 | (1) | over |
| ELECTRICITY - CONTRACT | 917 | 3 | under | 0 | - | 0 | - | 63 | 63 | 0 | - |
| ELECTRICITY - NON CONTRACT | 0 | 0 | - | 0 | - | (1) | over | 0 | 1 | (1) | over |
| GAS | 301 | (1) | over | 0 | - | (2) | over | 83 | 83 | 0 | - |
| HEATING OIL | 54 | (1) | over | 1 | under | 3 | under | 10 | 10 | 0 | - |
| SOLID FUEL | 4 | (1) | over | 0 | - | 0 | - | 1 | 1 | 0 | - |
| FIXTURE & FITTINGS | 58 | (4) | over | (4) | over | (4) | over | 35 | 35 | 0 | - |
| JANITOR SERVICE | 29 | (1) | over | (1) | over | (1) | over | 29 | 30 | (1) | over |
| CLEANING CONTRACT | 386 | (10) | over | (17) | over | (23) | over | 386 | 410 | (24) | over |
| CLEANING MATERIALS | 60 | 3 | under | 5 | under | 8 | under | 21 | 14 | 7 | under |
| WINDOW CLEANING | 16 | 0 | - | 1 | under | 2 | under | 5 | 3 | 2 | under |
| PEST CONTROL | 122 | 0 | - | 0 | - | (2) | over | 77 | 77 | 0 | - |
| REFUSE UPLIFT | 4 | 0 | - | 1 | under | 1 | under | 2 | 0 | 2 | under |
| REMOVAL & STORAGE COSTS | 14 | (1) | over | 0 | - | (1) | over | 5 | 7 | (2) | over |
| OTHER PROPERTY COSTS | 49 | 1 | under | 0 | - | (3) | over | 17 | 13 | 4 | under |
| PROPERTY COSTS | 48,021 | (19) | over | (30) | over | (35) | over | 18,843 | 18,888 | (45) | over |

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|--|--|--------------------------------|----------------|--------------------------------|----------------|--------------------------------|----------------|---------------------------------|-------------------------------|--------------------------------|----------------|
| SUPPLIES AND SERVICES | | | | | | | | | | | |
| COMPUTER EQUIPMENT PURCHASE | 566 | 0 | - | 0 | - | 0 | - | 125 | 125 | 0 | - |
| I.T. EQUIPMENT MAINT-CONTRACT | 209 | 0 | - | 0 | - | 0 | - | 50 | 50 | 0 | - |
| I.T. ELECTRONIC MESSAGING | 0 | (1) | over | (1) | over | (1) | over | 0 | 0 | 0 | - |
| EQUIPMENT, APPARATUS AND TOOLS | 13 | 2 | under | 2 | under | 3 | under | 5 | 3 | 2 | under |
| SUPPLIES FOR CLIENTS | 0 | (1) | over | (1) | over | (1) | over | 0 | 1 | (1) | over |
| FURNITURE - OFFICE | 10 | 0 | - | 0 | - | 0 | - | 3 | 3 | 0 | - |
| FURNITURE - GENERAL | 0 | 0 | - | 0 | - | 0 | - | 0 | 1 | (1) | over |
| FOODSTUFFS - GENERAL | 6 | 1 | under | 1 | under | 1 | under | 2 | 1 | 1 | under |
| PROTECTIVE CLOTHING & UNIFORMS | 12 | 1 | under | 1 | under | 1 | under | 4 | 2 | 2 | under |
| LAUNDRY COSTS | 16 | 0 | - | 1 | under | 2 | under | 6 | 2 | 4 | under |
| OTHER SUPPLIES AND SERVICES | 32 | 0 | - | (2) | over | (2) | over | 11 | 16 | (5) | over |
| HEALTH AND SAFETY | 15 | 2 | under | 3 | under | 4 | under | 5 | 0 | 5 | under |
| CATERING - OUTWITH CONTRACT | 0 | 0 | - | 0 | - | 0 | - | 0 | 6 | (6) | over |
| SUPPLIES AND SERVICES | 879 | 4 | under | 4 | under | 7 | under | 211 | 210 | 1 | under |
| TRANSPORT AND PLANT | | | | | | | | | | | |
| POOL CAR RECHARGE - RENTAL CHARGE | 26 | 2 | under | 0 | - | 0 | - | 0 | 0 | 0 | - |
| POOL CAR RECHARGE - FUEL | 6 | 0 | - | 0 | - | 0 | - | 0 | 0 | 0 | - |
| POOL CAR RECHARGE - ADDITIONAL CHARGES | 1 | 0 | - | 0 | - | 0 | - | 0 | 0 | 0 | - |
| FLEET SERVICE CHARGES VEHICLE MAINTENANCE | 23 | 0 | - | (1) | over | 0 | - | 7 | 6 | 1 | under |
| FLEET SERVICE CHARGES UNSCHEDULED LABOUR | 1 | 0 | - | 0 | - | 0 | - | 0 | 0 | 0 | - |
| FLEET SERVICE CHARGES LEASING | 71 | (1) | over | 0 | - | (2) | over | 22 | 17 | 5 | under |
| FLEET SERVICE CHARGES HIRED VEHICLES | 34 | 3 | under | 0 | - | 0 | - | 0 | 0 | 0 | - |
| FLEET SERVICE CHARGES ROAD FUND LICENCES/MOT | 8 | 0 | - | 0 | - | 1 | under | 3 | 1 | 2 | under |
| FLEET SERVICE CHARGES FUEL | 21 | 0 | - | 0 | - | 1 | under | 7 | 5 | 2 | under |
| STORAGE | 4 | 0 | - | 1 | under | 1 | under | 1 | 0 | 1 | under |
| TRANSPORT AND PLANT | 195 | 4 | under | 0 | - | 1 | under | 40 | 29 | 11 | under |

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| ADMINISTRATION | | | | | | | | | | | |
| PRINTING AND STATIONERY | 61 | (4) | over | 1 | under | 0 | - | 24 | 24 | 0 | - |
| BULK PRINTING | 53 | 4 | under | 0 | - | 0 | - | 7 | 7 | 0 | - |
| TELEPHONES | 84 | (6) | over | 0 | - | (1) | over | 33 | 33 | 0 | - |
| MOBILE PHONES | 27 | 2 | under | (4) | over | (8) | over | 11 | 20 | (9) | over |
| ADVERTISING - OF COUNCIL SERVICE AVAILABILITY | 1 | 0 | - | 0 | - | 0 | - | 0 | 0 | 0 | - |
| ADVERTISING - OTHER | 2 | 1 | under | 0 | - | 1 | under | 1 | 1 | 0 | - |
| POSTAGES/COURIERS | 132 | 0 | - | 6 | under | 0 | - | 46 | 46 | 0 | - |
| SMS MESSAGING | 0 | 0 | - | (2) | over | (2) | over | 0 | 2 | (2) | over |
| MEMBERSHIP FEES/SUBSCRIPTIONS | 38 | 0 | - | 3 | under | 2 | under | 28 | 24 | 4 | under |
| MEDICAL COSTS | 25 | 0 | - | 1 | under | 4 | under | 9 | 2 | 7 | under |
| LEGAL EXPENSES | 61 | 5 | under | (1) | over | (1) | over | 0 | 1 | (1) | over |
| PETTY OUTLAYS | 4 | 0 | - | 1 | under | 1 | under | 1 | 1 | 0 | - |
| GIRO BANK AGENCY FEES | 9 | 1 | under | 2 | under | 2 | under | 3 | 0 | 3 | under |
| PAYPOINT AGENCY FEES | 49 | 2 | under | 2 | under | 3 | under | 17 | 14 | 3 | under |
| INTERNET AGENCY FEES | 6 | 1 | under | 1 | under | 2 | under | 2 | 0 | 2 | under |
| OTHER ADMIN COSTS | 12 | (1) | over | (2) | over | (1) | over | 4 | 11 | (7) | over |
| CONFERENCES - OFFICIALS | 7 | 1 | under | 1 | under | 2 | under | 2 | 0 | 2 | 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 | 3 | under | 6 | under | 1 | under | 188 | 189 | (1) | over |
| PAYMENT TO OTHER BODIES | | | | | | | | | | | |
| OTHER COMMITTEES OF THE AUTHORITY | 2,910 | 0 | - | 0 | - | 0 | - | 752 | 752 | 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 | - | 752 | 752 | 0 | - |
| PAYMENT TO CONTRACTORS | | | | | | | | | | | |
| PAYMENT TO TRADING SERVICES CONTRACTOR | 0 | (1) | over | 0 | - | 0 | - | 0 | 0 | 0 | - |
| 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 | (1) | over | 0 | - | 0 | - | 0 | 0 | 0 | - |
| FINANCING CHARGES | | | | | | | | | | | |
| INTEREST-DEBT CHARGES | 17,641 | 0 | - | 0 | - | 0 | - | 0 | 0 | 0 | - |
| I.T. EQUIPMENT LEASING-CONTRACT | 67 | 0 | - | 0 | - | (1) | over | 0 | 3 | (3) | 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 | 0 | - | 0 | - | (1) | over | 19,637 | 19,640 | (3) | over |
| TOTAL EXPENDITURE | 109,184 | 32 | under | 76 | under | 109 | under | 44,583 | 44,439 | 144 | under |

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|--------------------------------------|--|--------------------------------|------------------|--------------------------------|------------------|--------------------------------|------------------|---------------------------------|-------------------------------|--------------------------------|------------------|
| INCOME | | | | | | | | | | | |
| SALES - DEPARTMENTS OF THE AUTHORITY | (1,169) | 0 | - | 0 | - | 0 | - | (450) | (450) | 0 | - |
| FEES AND CHARGES - GENERAL | (4,523) | 0 | - | 0 | - | 0 | - | (1,158) | (1,158) | 0 | - |
| RENTAL INCOME | (460) | 0 | - | 0 | - | 0 | - | 0 | 0 | 0 | - |
| HOUSE RENTS | (96,988) | (37) | under rec | (76) | under rec | (15) | under rec | (32,310) | (32,304) | (6) | under rec |
| LOCK UP RENTS | (2,533) | 0 | - | 0 | - | 0 | - | (1,271) | (1,271) | 0 | - |
| INSURANCE RECOVERIES | (250) | 5 | over rec | 0 | - | 3 | over rec | (119) | (119) | 0 | - |
| OTHER INCOME | (1,705) | 0 | - | 0 | - | 0 | - | (567) | (567) | 0 | - |
| REALLOCATION OF SUPPORT COSTS | (717) | 0 | - | 0 | - | 0 | - | 0 | 0 | 0 | - |
| YEAR END T/FER TO BALANCE SHEET | (839) | 0 | - | 0 | - | (97) | under rec | (323) | (185) | (138) | under rec |
| INCOME | (109,184) | (32) | under rec | (76) | under rec | (109) | under rec | (36,198) | (36,054) | (144) | under rec |
| NET EXPENDITURE | 0 | 0 | - | 0 | - | 0 | - | 8,385 | 8,385 | 0 | - |