

Appendix E

Housing and Technical Resources - HRA Variance Analysis 2020/21 (Period 6)

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Employee Costs	98k under	APT&C Basic / Overtime / Superannuation / National Insurance 88k under	HRA	The variance relates to vacancies, which are being actively recruited or being held whilst service requirements are determined.
Property Costs	104k under	<u>Repairs and Maintenance - Internal and External Contractor - 167k under</u>	HRA	This underspend reflects the reduction in demand led repairs due to lockdown. This position includes the agreed recharge for down time during COVID-19 lockdown.
Income	(190k) under recovered	House Rents - (600k) under recovered	HRA	The under recovery is due to the timing of new build completions.
		Insurance Recoveries - (112k) under recovered	HRA	This under recovery is due to the recovery of income for insurable repairs which are demand led.
		Year End Transfer to/from Balance Sheet - 554k over recovered	HRA	The over recovery reflects an anticipated transfer from reserves as a result of the reduction in the level of House Rents income.

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

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EMPLOYEE COSTS											
APT & C BASIC	10,475	57	under	55	under	58	under	4,453	4,393	60	under
APT & C OVERTIME	79	(11)	over	(17)	over	(18)	over	34	53	(19)	over
APT & C SUPERANNUATION	1,919	4	under	7	under	8	under	816	805	11	under
APT & C NIC	985	19	under	24	under	31	under	419	383	36	under
TRAVEL AND SUBSISTANCE	44	8	under	11	under	13	under	15	2	13	under
OTHER EMPLOYEE COSTS	0	(1)	over	(3)	over	(3)	over	0	3	(3)	over
PENSION INCREASES	219	(10)	over	0	-	0	-	94	94	0	-
EMPLOYEE COSTS	13,721	66	under	77	under	89	under	5,831	5,733	98	under

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PROPERTY COSTS											
RATES	105	(2)	over	(2)	over	(2)	over	8	2	6	under
SCOTTISH WATER - UNMETERED CHARGES	4	(2)	over	(3)	over	(3)	over	2	5	(3)	over
SCOTTISH WATER - METERED CHARGES	8	(5)	over	(5)	over	(5)	over	3	8	(5)	over
RENT	6	0	-	6	under	6	under	6	0	6	under
SERVICE CHARGE	65	(3)	over	(2)	over	(2)	over	0	2	(2)	over
OTHER ACCOMMODATION COSTS	31	0	-	(8)	over	0	-	0	0	0	-
BED AND BREAKFAST	0	(14)	over	(21)	over	0	-	0	0	0	-
PROPERTY INSURANCE	923	0	-	0	-	0	-	0	0	0	-
SECURITY COSTS	55	8	under	9	under	4	under	21	18	3	under
GROUND MAINTENANCE	4,257	0	-	0	-	0	-	3,890	3,890	0	-
GROUNDS MAINTENANCE ADDITIONAL WORKS	0	0	-	0	-	(3)	over	0	3	(3)	over
REPAIRS & MAINTENANCE - INTERNAL CONTRACTOR	30,033	1,123	under	0	-	(8)	over	13,494	13,277	217	under
REPAIRS & MAINTENANCE - EXTERNAL CONTRACTOR	877	(4)	over	92	under	35	under	394	444	(50)	over
ADAPTIONS - INTERNAL CONTRACTORS	0	(2)	over	(2)	over	(3)	over	0	3	(3)	over
HOUSING - RENT FREE ACCOMMODATION	155	(4)	over	(11)	over	(26)	over	65	84	(19)	over
HOUSING - RENT W/O UNLET PERIODS	2,175	(11)	over	0	-	17	under	906	935	(29)	over
HOUSING - RENT W/O BAD PERIODS	5,860	(1)	over	(2)	over	0	-	61	61	0	-
ASBESTOS	139	0	-	(5)	over	0	-	59	59	0	-
EPC	0	(1)	over	(1)	over	(1)	over	0	1	(1)	over
ELECTRICITY - CONTRACT	847	0	-	0	-	0	-	283	283	0	-
GAS	301	0	-	0	-	0	-	74	74	0	-
HEATING OIL	54	0	-	0	-	0	-	7	7	0	-
SOLID FUEL	4	3	under	3	under	3	under	1	(2)	3	under
FIXTURE & FITTINGS	58	(8)	over	(22)	over	(11)	over	24	41	(17)	over
JANITOR SERVICE	74	(6)	over	(6)	over	(6)	over	74	80	(6)	over
CLEANING CONTRACT	384	(9)	over	(9)	over	(6)	over	384	390	(6)	over
CLEANING OUTWITH CONTRACT	0	0	-	0	-	(1)	over	0	1	(1)	over
CLEANING MATERIALS	60	3	under	3	under	7	under	25	16	9	under
HEALTH & HYGIENE MATERIALS	0	0	-	(1)	over	(1)	over	0	5	(5)	over
WINDOW CLEANING	16	8	under	9	under	6	under	6	0	6	under
PEST CONTROL	122	1	under	1	under	4	under	47	44	3	under
REFUSE UPLIFT	0	(1)	over	(9)	over	(11)	over	0	14	(14)	over
REMOVAL & STORAGE COSTS	14	2	under	2	under	3	under	6	3	3	under
OTHER PROPERTY COSTS	34	6	under	8	under	9	under	15	3	12	under
PROPERTY COSTS	46,661	1,081	under	24	under	5	under	19,855	19,751	104	under

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SUPPLIES AND SERVICES											
COMPUTER EQUIPMENT PURCHASE	683	0	-	0	-	0	-	155	155	0	-
COMPUTER EQUIPMENT MAINTENANCE	0	(1)	over	0	-	0	-	0	0	0	-
I.T. EQUIPMENT MAINT-CONTRACT	209	0	-	0	-	0	-	58	58	0	-
EQUIPMENT, APPARATUS AND TOOLS	13	3	under	4	under	4	under	6	1	5	under
AIDS FOR CLIENTS	0	0	-	0	-	(1)	over	0	1	(1)	over
FURNITURE - OFFICE	10	2	under	2	under	2	under	4	1	3	under
FURNITURE - GENERAL	0	0	-	(1)	over	(1)	over	0	1	(1)	over
FURNISHINGS	0	0	-	(2)	over	(2)	over	0	2	(2)	over
MATERIALS	0	(3)	over	(6)	over	(9)	over	0	10	(10)	over
FOODSTUFFS - GENERAL	6	1	under	0	-	0	-	3	2	1	under
PROTECTIVE CLOTHING & UNIFORMS	12	1	under	0	-	0	-	5	5	0	-
LAUNDRY COSTS	16	3	under	7	under	8	under	7	(1)	8	under
OTHER SUPPLIES AND SERVICES	32	0	-	1	under	(6)	over	14	17	(3)	over
HEALTH AND SAFETY	15	2	under	3	under	4	under	6	1	5	under
CATERING - OUTWITH CONTRACT	0	0	-	0	-	(6)	over	0	6	(6)	over
OUTSOURCED MAIL	0	(3)	over	(3)	over	(4)	over	0	5	(5)	over
SUPPLIES AND SERVICES	996	5	under	5	under	(11)	over	258	264	(6)	over
TRANSPORT AND PLANT											
POOL CAR RECHARGE - RENTAL CHARGE	26	0	-	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	under	2	under	6	6	0	-
FLEET SERVICE CHARGES UNSCHEDULED LABOUR	1	0	-	0	-	0	-	0	0	0	-
FLEET SERVICE CHARGES LEASING	71	0	-	5	under	1	under	11	11	0	-
FLEET SERVICE CHARGES HIRED VEHICLES	34	0	-	0	-	0	-	0	0	0	-
FLEET SERVICE CHARGES ROAD FUND LICENCES/MOT	8	0	-	1	under	0	-	2	2	0	-
FLEET SERVICE CHARGES FUEL	21	1	under	2	under	0	-	5	5	0	-
HIRE OF SKIPS	0	0	-	(1)	over	(1)	over	0	1	(1)	over
STORAGE	4	1	under	1	under	1	under	2	0	2	under
TAXI CHARGES - CONTRACTED	0	(1)	over	(1)	over	(1)	over	0	1	(1)	over
TRANSPORT AND PLANT	195	1	under	8	under	2	under	26	26	0	-

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ADMINISTRATION											
PRINTING AND STATIONERY	61	9	under	(7)	over	(9)	over	27	43	(16)	over
BULK PRINTING	53	8	under	12	under	0	-	20	20	0	-
TELEPHONES	84	2	under	2	under	0	-	32	30	2	under
MOBILE PHONES	27	(4)	over	(6)	over	1	under	14	24	(10)	over
ADVERTISING - OF COUNCIL SERVICE AVAILABILITY	22	0	-	0	-	0	-	0	0	0	-
ADVERTISING - OTHER	12	2	under	3	under	4	under	5	0	5	under
POSTAGES/COURIERS	132	9	under	19	under	2	under	31	23	8	under
SMS MESSAGING	0	(2)	over	(2)	over	(2)	over	0	2	(2)	over
MEMBERSHIP FEES/SUBSCRIPTIONS	38	0	-	0	-	0	-	0	1	(1)	over
MEDICAL COSTS	25	5	under	5	under	5	under	10	5	5	under
LEGAL EXPENSES	61	(1)	over	(1)	over	(1)	over	0	1	(1)	over
PETTY OUTLAYS	4	(1)	over	(1)	over	(1)	over	2	3	(1)	over
GIRO BANK AGENCY FEES	9	2	under	2	under	3	under	4	0	4	under
PAYPOINT AGENCY FEES	49	(1)	over	0	-	1	under	21	19	2	under
INTERNET AGENCY FEES	6	1	under	2	under	2	under	3	0	3	under
OTHER ADMIN COSTS	15	0	-	(1)	over	(1)	over	6	11	(5)	over
CONFERENCES - OFFICIALS	7	1	under	2	under	2	under	3	0	3	under
TRAINING	0	(2)	over	(2)	over	(2)	over	0	3	(3)	over
INTERNAL SUPPORT SERVICES ALLOCATION	5,039	0	-	0	-	0	-	2,264	2,264	0	-
ADMINISTRATION	5,644	28	under	27	under	4	under	2,442	2,449	(7)	over
PAYMENT TO OTHER BODIES											
OTHER COMMITTEES OF THE AUTHORITY	3,110	0	-	0	-	0	-	1,397	1,397	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	3,176	0	-	0	-	0	-	1,397	1,397	0	-
PAYMENT TO CONTRACTORS											
PAYMENT TO PRIVATE CONTRACTOR	80	0	-	(2)	over	(9)	over	80	80	0	-
PAYMENT TO EXTERNAL CONSULTANTS	20	5	under	5	under	5	under	0	1	(1)	over
PAYMENT TO CONTRACTORS	100	5	under	3	under	(4)	over	80	81	(1)	over

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FINANCING CHARGES											
INTEREST-DEBT CHARGES	18,008	0	-	0	-	0	-	8,091	8,091	0	-
I.T. EQUIPMENT LEASING-CONTRACT	67	0	-	3	under	17	under	50	48	2	under
CFCR	19,448	0	-	0	-	0	-	5,757	5,757	0	-
INTEREST ON REVENUE BALANCES	(67)	0	-	0	-	0	-	0	0	0	-
FINANCING CHARGES	37,456	0	-	3	under	17	under	13,898	13,896	2	under
TOTAL EXPENDITURE	107,949	1,186	under	147	under	102	under	43,787	43,597	190	under
INCOME											
SALES - DEPARTMENTS OF THE AUTHORITY	(1,169)	0	-	0	-	0	-	(540)	(540)	0	-
FEES AND CHARGES - GENERAL	(4,523)	0	-	0	-	0	-	(947)	(947)	0	-
RENTAL INCOME	(460)	0	-	0	-	0	-	0	12	(12)	under rec
HOUSE RENTS	(95,717)	(267)	under rec	(400)	under rec	(536)	under rec	(35,894)	(35,294)	(600)	under rec
LOCK UP RENTS	(2,524)	0	-	(10)	under rec	(20)	under rec	(1,262)	(1,242)	(20)	under rec
COMMISSION	(216)	0	-	0	-	0	-	(66)	(66)	0	-
INSURANCE RECOVERIES	(250)	(55)	under rec	(74)	under rec	(93)	under rec	(112)	0	(112)	under rec
OTHER INCOME	(2,058)	0	-	0	-	0	-	(546)	(546)	0	-
REALLOCATION OF SUPPORT COSTS	(717)	0	-	0	-	0	-	(322)	(322)	0	-
YEAR END T/FER TO BALANCE SHEET	(315)	(864)	under rec	337	over rec	547	over rec	(142)	(696)	554	over rec
INCOME	(107,949)	(1,186)	under rec	(147)	under rec	(102)	under rec	(39,831)	(39,641)	(190)	under rec
NET EXPENDITURE	0	0	-	0	-	0	-	3,956	3,956	0	-