

## Appendix E

### Housing and Technical Resources - HRA Variance Analysis 2018/19 (Period 14)

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Employee Costs	462k under	APT&C Basic / Superannuation / National Insurance - 550k under	HRA	This underspend is due to higher than anticipated staff turnover.
		<u>Overtime - (68k) over</u>	HRA	The overspend in overtime primarily relates to absence cover.
		<u>Other Employee Costs - (58k) over</u>	HRA	The overspend relates mainly to the year end apprenticeship levy charge.
Property Costs	2,395k under	<u>Other Accommodation Costs - 101k under</u>	HRA	This underspend reflects a review of service provision within the Homelessness contracted services. This is offset by a reduced level of income.
		<u>Security Costs - 55k under</u>	HRA	This underspend offsets overspends in repairs and maintenance - external contractors. The budget will be realigned in 2019/20.

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Property Costs (cont)		Grounds Maintenance - (219k) over	HRA	This overspend relates to grounds maintenance works which are demand led services and was managed within the overall budget.
		Repairs and Maintenance - Internal and External Contractor - (1,290k) over	HRA	This overspend is due to repairs which are demand led. This overspend was managed within the overall budget.
		<u>Rent Free Accommodation - (67k) over</u>	HRA	The overspend reflects the volume of discretionary rent periods awarded during the year, which is demand led.
		Rent W/o Unlet Periods - 169k under	HRA	This underspend reflects a lower than anticipated level of void rent loss due to the time to re-let properties being less than anticipated.
		Rent W/o Bad Periods - 3,454k under	HRA	This underspend reflects a lower than anticipated level of bad debt provision due to the timing of the roll out of Universal Credit and better than expected collection rates for rental income.

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Property Costs (cont)		<u>Electricity - 61k under</u>	HRA	This underspend relates to lower than forecast energy prices.
		<u>Gas - 101k under</u>	HRA	This underspend relates to lower than forecast energy prices.
		<u>Fixtures and Fittings - (54k) over</u>	HRA	The overspend relates to the provision of furniture and other items in relation to tenant decants for investment or emergency works.
		<u>Janitor Service - 86k under</u>	HRA	This underspend reflects a review of service provision within the Homelessness contracted services. This is offset by a reduced level of income.
Supplies and Services	58k under	<u>Computer Equipment Purchase - 54k under</u>	<u>HRA</u>	This underspend relates to the reducing cost of IT system based on its age.
Administration Costs	100k under	<u>Bulk Printing - (54k) over</u>	<u>HRA</u>	The overspend relates to an increase in the volume of scanning required.

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Administration Costs (cont)		<u>Internal Support Services Allocation - 128k under</u>	HRA	This reflects the year end recharges from other Resources for the provision of support services.
Payments to Other Bodies	(87k) over	<u>Other Committees of the Authority - (79k) over</u>	HRA	The overspend relates to higher than anticipated recharges for repairs management service.
Financing Charges	170k under	<u>Interest / Debt Charges - 170k under</u>	HRA	The overall level of debt charges for the year was lower than anticipated, as a result of the Council taking a lower level of borrowing than initially forecast.
Income	(345k) under recovered	<u>Sales - Departments of the Authority - 165k over recovered</u>  House Rents - (399k) under recovered  <u>Insurance Recoveries - (74k) under recovered</u>	HRA  HRA  HRA	This reflects the recovery of costs for activities related to factoring.  This under recovery reflects the timing of the new units being added to the housing stock.  This reflects income from the settlement of insurance claims being lower than anticipated.

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Year End Transfer to / (from) Balance Sheet	(2,705k) over	<u>Year End Transfer to / (from) Balance Sheet - (2,705k) over</u>	HRA	This reflects lower use of reserves than originally anticipated mainly as a result of the underspend in the bad debt provision.

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

South Lanarkshire Council

Housing & Technical Resources (HRA) - Total

Expenditure / Income Variance Trends 2018/19

	REVISED ANNUAL BUDGET 2018/19	PERIOD 14 ACTUAL TO DATE	PERIOD 14 VARIANCE AMOUNT	Over/ Under
EMPLOYEE COSTS				
APT & C BASIC	9,988	9,728	260	under
APT & C OVERTIME	79	147	(68)	over
APT & C SUPERANNUATION	1,928	1,692	236	under
APT & C NIC	913	859	54	under
MANUAL BASIC	0	0	0	-
TRAVEL AND SUBSISTENCE	44	10	34	under
OTHER EMPLOYEE COSTS	0	58	(58)	over
PENSION INCREASES	219	215	4	under
<b>EMPLOYEE COSTS</b>	<b>13,171</b>	<b>12,709</b>	<b>462</b>	<b>under</b>
PROPERTY COSTS				
RATES	126	82	44	under
SCOTTISH WATER - UNMETERED CHARGES	4	4	0	-
SCOTTISH WATER - METERED CHARGES	8	27	(19)	over
RENT	6	3	3	under
SERVICE CHARGE	65	48	17	under
OTHER ACCOMMODATION COSTS	101	0	101	under
BED AND BREAKFAST	0	2	(2)	over
PROPERTY INSURANCE	923	924	(1)	over
SECURITY COSTS	55	0	55	under
GROUND MAINTENANCE	4,257	4,476	(219)	over
GROUNDS MAINTENANCE ADDITIONAL WORKS	0	0	0	-
REPAIRS & MAINTENANCE - INTERNAL CONTRACTOR	25,849	26,883	(1,034)	over
LIFE CYCLE MAINTENANCE	0	0	0	-
REPAIRS & MAINTENANCE - EXTERNAL CONTRACTOR	877	1,133	(256)	over
ADAPTIONS - INTERNAL CONTRACTORS	0	0	0	-
HOUSING - RENT FREE ACCOMMODATION	155	222	(67)	over
HOUSING - RENT W/O UNLET PERIODS	1,915	1,746	169	under
HOUSING - RENT W/O BAD PERIODS	5,633	2,179	3,454	under
EPC	0	4	(4)	over
ELECTRICITY - CONTRACT	721	660	61	under
GAS	246	145	101	under
HEATING OIL	54	31	23	under
SOLID FUEL	4	5	(1)	over
CARBON REDUCTION COMMITMENT	0	2	(2)	over
FIXTURE & FITTINGS	58	112	(54)	over
JANITOR SERVICE	163	77	86	under
CLEANING CONTRACT	404	425	(21)	over
CLEANING OUTWITH CONTRACT	0	0	0	-
CLEANING MATERIALS	60	29	31	under
WINDOW CLEANING	16	20	(4)	over
PEST CONTROL	122	109	13	under
REFUSE UPLIFT	0	33	(33)	over
REMOVAL & STORAGE COSTS	14	25	(11)	over
OTHER PROPERTY COSTS	35	67	(32)	over
OFFICE ACCOM-FACILITIES MANAGEMENT	0	3	(3)	over
<b>PROPERTY COSTS</b>	<b>41,871</b>	<b>39,476</b>	<b>2,395</b>	<b>under</b>

South Lanarkshire Council

Housing & Technical Resources (HRA) - Total

Expenditure / Income Variance Trends 2018/19

	REVISED ANNUAL BUDGET 2018/19	PERIOD 14 ACTUAL TO DATE	PERIOD 14 VARIANCE AMOUNT	Over/ Under
SUPPLIES AND SERVICES				
COMPUTER EQUIPMENT PURCHASE	455	401	54	under
COMPUTER EQUIPMENT MAINTENANCE	0	10	(10)	over
I.T. EQUIPMENT MAINT-CONTRACT	209	207	2	under
EQUIPMENT AND OTHER TOOLS	13	4	9	under
ADAPTATIONS FOR CLIENTS	0	5	(5)	over
FURNITURE - OFFICE	10	6	4	under
FURNITURE - GENERAL	0	2	(2)	over
MATERIALS	0	6	(6)	over
MATERIALS (INSURABLE LOSSES)	0	4	(4)	over
PUBLICATIONS, JOURNALS, NEWSPAPERS ETC.	0	1	(1)	over
FOODSTUFFS - GENERAL	6	4	2	under
PROTECTIVE CLOTHING & UNIFORMS	12	4	8	under
LAUNDRY COSTS	16	16	0	-
OTHER SUPPLIES AND SERVICES	32	6	26	under
HEALTH AND SAFETY	15	5	10	under
CATERING - OUTWITH CONTRACT	0	1	(1)	over
OUTSOURCED MAIL	0	28	(28)	over
<b>SUPPLIES AND SERVICES</b>	<b>768</b>	<b>710</b>	<b>58</b>	<b>under</b>
TRANSPORT AND PLANT				
POOL CAR RECHARGE - RENTAL CHARGE	26	38	(12)	over
POOL CAR RECHARGE - FUEL	6	7	(1)	over
POOL CAR RECHARGE - ADDITIONAL CHARGES	1	1	0	-
OTHER TRANSPORT COSTS	0	6	(6)	over
FLEET SERVICE CHARGES - VEHICLE MAINTENANCE	23	19	4	under
FLEET SERVICE CHARGES - PARTS	1	0	1	under
FLEET SERVICE CHARGES - TYRES	0	2	(2)	over
FLEET SERVICE CHARGES - HIRED VEHICLES	71	89	(18)	over
FLEET SERVICE CHARGES - CONTRACT HIRE	34	6	28	under
FLEET SERVICE CHARGES - FUEL	8	8	0	-
HIRE OF EXTERNAL VEHICLES	21	21	0	-
PUPIL TRANSPORT-SPECIAL EDUCATIONAL NEEDS	4	0	4	under
TAXI CHARGES - AD HOC	0	5	(5)	over
<b>TRANSPORT AND PLANT</b>	<b>195</b>	<b>202</b>	<b>(7)</b>	<b>over</b>
ADMINISTRATION				
PRINTING AND STATIONERY	86	113	(27)	over
BULK PRINTING	53	107	(54)	over
TELEPHONES	91	88	3	under
MOBILE PHONES	27	21	6	under
ADVERTISING - OF COUNCIL SERVICE AVAILABILITY	22	0	22	under
ADVERTISING - OTHER	12	2	10	under
POSTAGES/COURIERS	132	107	25	under
MEMBERSHIP FEES/SUBSCRIPTIONS	38	34	4	under
MEDICAL COSTS	25	33	(8)	over
LEGAL EXPENSES	86	107	(21)	over
PETTY OUTLAYS	4	3	1	under
GIRO BANK AGENCY FEES	9	0	9	under
PAYPOINT AGENCY FEES	61	58	3	under
INTERNET AGENCY FEES	6	0	6	under
OTHER ADMIN COSTS	15	9	6	under
MEMBERS ALLOWANCES	0	3	(3)	over
CONFERENCES - MEMBERS	0	1	(1)	over
CONFERENCES - OFFICIALS	7	4	3	under
TRAINING	0	12	(12)	over
INTERNAL SUPPORT SERVICES ALLOCATION	5,039	4,911	128	under
<b>ADMINISTRATION</b>	<b>5,713</b>	<b>5,613</b>	<b>100</b>	<b>under</b>

South Lanarkshire Council

Housing & Technical Resources (HRA) - Total

Expenditure / Income Variance Trends 2018/19

	REVISED ANNUAL BUDGET 2018/19	PERIOD 14 ACTUAL TO DATE	PERIOD 14 VARIANCE AMOUNT	Over/ Under
PAYMENT TO OTHER BODIES				
OTHER COMMITTEES OF THE AUTHORITY	3,155	3,234	(79)	over
GRANTS TO VOLUNTARY ORGANISATIONS	3	2	1	under
PAYMENTS TO VOLUNTARY ORGANISATIONS	31	35	(4)	over
PAYMENTS TO OTHER BODIES	32	37	(5)	over
<b>PAYMENT TO OTHER BODIES</b>	<b>3,221</b>	<b>3,308</b>	<b>(87)</b>	<b>over</b>
PAYMENT TO CONTRACTORS				
PAYMENT TO PRIVATE CONTRACTOR	80	85	(5)	over
PAYMENT TO EXTERNAL CONSULTANTS	20	56	(36)	over
<b>PAYMENT TO CONTRACTORS</b>	<b>100</b>	<b>141</b>	<b>(41)</b>	<b>over</b>
FINANCING CHARGES				
INTEREST-DEBT CHARGES	14,801	14,631	170	under
I.T. EQUIPMENT LEASING-CONTRACT	67	67	0	-
CFCR	23,830	23,830	0	-
INTEREST ON REVENUE BALANCES	(146)	(146)	0	-
<b>FINANCING CHARGES</b>	<b>38,552</b>	<b>38,382</b>	<b>170</b>	<b>under</b>
<b>TOTAL EXPENDITURE</b>	<b>103,591</b>	<b>100,541</b>	<b>3,050</b>	<b>under</b>
INCOME				
SALES - DEPARTMENTS OF THE AUTHORITY	(1,169)	(1,334)	165	over rec
FEES AND CHARGES - GENERAL	(4,132)	(4,095)	(37)	under rec
RENTAL INCOME	(460)	(456)	(4)	under rec
HOUSE RENTS	(86,777)	(86,378)	(399)	under rec
LOCK UP RENTS	(2,154)	(2,142)	(12)	under rec
COMMISSION	(216)	(191)	(25)	under rec
INSURANCE RECOVERIES	(250)	(176)	(74)	under rec
OTHER INCOME	(2,304)	(2,312)	8	over rec
REALLOCATION OF SUPPORT COSTS	(811)	(811)	0	-
TRADING SERVICES RECHARGES	0	0	0	-
TMC BALANCE TO BAL SHEET	0	(33)	33	over rec
<b>TOTAL INCOME</b>	<b>(98,273)</b>	<b>(97,928)</b>	<b>(345)</b>	<b>under rec</b>
YEAR END T/FER TO / (FROM) BALANCE SHEET	(5,318)	(2,613)	(2,705)	over
<b>TOTAL YEAR END T/FER TO/(FROM) BALANCE SHEET</b>	<b>(5,318)</b>	<b>(2,613)</b>	<b>(2,705)</b>	
<b>NET EXPENDITURE</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>-</b>