

Appendix E

Housing and Technical Resources - HRA Variance Analysis 2018/19 (Period 12)

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Employee Costs	131k under	APT&C Basic / Superannuation / National Insurance - 130k under	HRA	This underspend is due to higher than anticipated staff turnover.
Property Costs	58k under	Repairs and Maintenance - Internal and External Contractor - (323k) over	HRA	This overspend is due to repairs which are demand led. The overspend is being managed within the overall budget.
		Rent W/o Unlet Periods - 121k under	HRA	This underspend reflects a lower than anticipated level of void rent loss due to the time to re-let properties taking less time than anticipated.
		Rent W/o Bad Periods - 316k 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.
Income	(241k) under recovered	House Rents - (228k) under recovered	HRA	The under recovery reflects the timing of the new units being added to the housing stock.

* 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 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
EMPLOYEE COSTS											
APT & C BASIC	9,644	(10)	over	(13)	over	(28)	over	7,938	7,989	(51)	over
APT & C OVERTIME	79	2	under	1	under	3	under	65	82	(17)	over
APT & C SUPERANNUATION	1,862	106	under	124	under	135	under	1,532	1,383	149	under
APT & C NIC	870	29	under	29	under	32	under	716	684	32	under
TRAVEL AND SUBSISTENCE	44	20	under	23	under	26	under	36	8	28	under
OTHER EMPLOYEE COSTS	0	(28)	over	(10)	over	(10)	over	0	10	(10)	over
PENSION INCREASES	219	5	under	3	under	1	under	180	180	0	-
EMPLOYEE COSTS	12,718	124	under	157	under	159	under	10,467	10,336	131	under
PROPERTY COSTS											
RATES	126	15	under	15	under	15	under	126	81	45	under
SCOTTISH WATER - UNMETERED CHARGES	4	1	under	1	under	0	-	4	3	1	under
SCOTTISH WATER - METERED CHARGES	8	(11)	over	(11)	over	(14)	over	8	24	(16)	over
RENT	6	0	-	0	-	0	-	6	6	0	-
SERVICE CHARGE	65	0	-	0	-	2	under	3	3	0	-
OTHER ACCOMMODATION COSTS	101	1	under	1	under	1	under	1	0	1	under
BED AND BREAKFAST	0	(14)	over	(24)	over	(27)	over	0	28	(28)	over
PROPERTY INSURANCE	923	0	-	0	-	(1)	over	923	924	(1)	over
SECURITY COSTS	55	3	under	2	under	3	under	46	(2)	48	under
GROUND MAINTENANCE	4,257	(100)	over	(109)	over	(127)	over	4,211	4,238	(27)	over
REPAIRS & MAINTENANCE - INTERNAL CONTRACTOR	26,196	22	under	(100)	over	(145)	over	19,963	20,286	(323)	over
LIFE CYCLE MAINTENANCE	0	(2)	over	(2)	over	0	-	0	0	0	-
REPAIRS & MAINTENANCE - EXTERNAL CONTRACTOR	1,016	(54)	over	(60)	over	(81)	over	792	820	(28)	over
HOUSING - RENT FREE ACCOMMODATION	155	0	-	0	-	(9)	over	136	163	(27)	over
HOUSING - RENT W/O UNLET PERIODS	2,040	123	under	127	under	151	under	1,673	1,552	121	under
HOUSING - RENT W/O BAD PERIODS	5,658	0	-	212	under	296	under	752	436	316	under
EPC	0	(3)	over	(3)	over	(3)	over	0	4	(4)	over
ELECTRICITY - CONTRACT	721	0	-	0	-	0	-	340	340	0	-
GAS	246	0	-	0	-	0	-	139	139	0	-
HEATING OIL	54	0	-	0	-	0	-	42	21	21	under
SOLID FUEL	4	0	-	0	-	1	under	4	4	0	-
FIXTURE & FITTINGS	58	0	-	(11)	over	(37)	over	51	91	(40)	over
JANITOR SERVICE	163	0	-	0	-	0	-	77	77	0	-
CLEANING CONTRACT	404	0	-	0	-	0	-	360	360	0	-
CLEANING OUTWITH CONTRACT	0	0	-	-	-	0	-	0	1	(1)	over
CLEANING MATERIALS	60	21	under	25	under	25	under	53	24	29	under
WINDOW CLEANING	16	2	under	(1)	over	(5)	over	14	18	(4)	over
PEST CONTROL	122	19	under	0	-	8	under	103	88	15	under
REFUSE UPLIFT	0	(20)	over	(22)	over	(25)	over	0	28	(28)	over
REMOVAL & STORAGE COSTS	14	(2)	over	(4)	over	(7)	over	12	22	(10)	over
OTHER PROPERTY COSTS	35	0	-	0	-	0	-	22	22	0	-
OFFICE ACCOM-FACILITIES MANAGEMENT	0	(2)	over	(2)	over	(2)	over	0	2	(2)	over
PROPERTY COSTS	42,507	(1)	over	34	under	19	under	29,861	29,803	58	under

Expenditure / Income Variance Trends 2018/19

Housing & Technical Resources (HRA) - Total	REVISED ANNUAL BUDGET 2018/19	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 2018/19											
SUPPLIES AND SERVICES											
COMPUTER EQUIPMENT PURCHASE	297	10	under	15	under	40	under	263	217	46	under
I.T. EQUIPMENT MAINT-CONTRACT	209	0	-	9	under	0	-	188	188	0	-
EQUIPMENT AND OTHER TOOLS	13	7	under	(6)	over	2	under	0	(1)	1	under
AIDS FOR CLIENTS	0	2	under	2	under	0	-	0	0	0	-
FURNITURE - OFFICE	10	4	under	3	under	4	under	4	4	0	-
FURNITURE - GENERAL	0	2	under	2	under	2	under	0	(2)	2	under
FURNISHINGS	0	3	under	3	under	0	-	0	0	0	-
MATERIALS	0	(2)	over	(6)	over	(11)	over	0	11	(11)	over
MATERIALS (INSURABLE LOSSES)	0	(1)	over	(1)	over	(1)	over	0	1	(1)	over
MATERIALS, APPARATUS & EQUIPMENT - EDUC	0	0	-	(1)	over	(1)	over	0	1	(1)	over
FOODSTUFFS - GENERAL	6	1	under	1	under	1	under	5	4	1	under
PROTECTIVE CLOTHING & UNIFORMS	12	0	-	0	-	0	-	2	2	0	-
LAUNDRY COSTS	16	8	under	10	under	0	-	14	3	11	under
OTHER SUPPLIES AND SERVICES	32	0	-	0	-	14	under	6	6	0	-
HEALTH AND SAFETY	15	8	under	9	under	8	under	13	3	10	under
CATERING - OUTWITH CONTRACT	0	(1)	over	(1)	over	(1)	over	0	1	(1)	over
OUTSOURCED MAIL	0	(22)	over	(23)	over	(24)	over	0	26	(26)	over
SUPPLIES AND SERVICES	610	19	under	16	under	33	under	495	464	31	under
TRANSPORT AND PLANT											
POOL CAR RECHARGE - RENTAL CHARGE	25	(6)	over	(7)	over	(8)	over	22	31	(9)	over
POOL CAR RECHARGE - FUEL	6	(2)	over	(1)	over	(2)	over	5	6	(1)	over
POOL CAR RECHARGE - ADDITIONAL CHARGES	1	0	-	0	-	0	-	1	1	0	-
OTHER TRANSPORT COSTS	0	(5)	over	(5)	over	(4)	over	0	4	(4)	over
FLEET SERVICE CHARGES - VEHICLE MAINTENANCE	23	4	under	0	-	0	-	19	14	5	under
FLEET SERVICE CHARGES - PARTS	1	0	-	0	-	0	-	1	0	1	under
FLEET SERVICE CHARGES - TYRES	0	(2)	over	(2)	over	(2)	over	0	2	(2)	over
FLEET SERVICE CHARGES - HIRED VEHICLES	71	7	under	0	-	(9)	over	60	69	(9)	over
FLEET SERVICE CHARGES - CONTRACT HIRE	34	9	under	0	-	26	under	29	5	24	under
FLEET SERVICE CHARGES - FUEL	8	4	under	0	-	4	under	7	2	5	under
HIRE OF EXTERNAL VEHICLES	21	2	under	0	-	1	under	18	15	3	under
PUPIL TRANSPORT-SPECIAL EDUCATIONAL NEEDS	4	3	under	3	under	3	under	4	0	4	under
TAXI CHARGES - AD HOC	0	(2)	over	(2)	over	(3)	over	0	3	(3)	over
TRANSPORT AND PLANT	194	12	under	(14)	over	6	under	166	152	14	under

Housing & Technical Resources (HRA) - Total

ADMINISTRATION

Housing & Technical Resources (HRA) - Total	REVISED ANNUAL BUDGET 2018/19	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 2018/19											
ADMINISTRATION											
PRINTING AND STATIONERY	86	(7)	over	(7)	over	(7)	over	86	95	(9)	over
BULK PRINTING	53	(15)	over	(18)	over	(34)	over	45	74	(29)	over
TELEPHONES	91	0	-	9	under	9	under	77	75	2	under
MOBILE PHONES	27	4	under	5	under	6	under	22	16	6	under
ADVERTISING - OF COUNCIL SERVICE AVAILABILITY	22	0	-	0	-	0	-	0	0	0	-
ADVERTISING - OTHER	12	8	under	8	under	9	under	11	1	10	under
POSTAGES/COURIERS	132	11	under	15	under	20	under	116	90	26	under
MEMBERSHIP FEES/SUBSCRIPTIONS	38	(3)	over	0	-	(7)	over	33	28	5	under
MEDICAL COSTS	25	(3)	over	0	-	(3)	over	22	24	(2)	over
LEGAL EXPENSES	86	4	under	(13)	over	(8)	over	74	77	(3)	over
PETTY OUTLAYS	4	1	under	1	under	1	under	4	3	1	under
GIRO BANK AGENCY FEES	9	0	-	7	under	7	under	8	0	8	under
PAYPOINT AGENCY FEES	61	0	-	0	-	3	under	54	50	4	under
INTERNET AGENCY FEES	6	0	-	4	under	5	under	5	0	5	under
OTHER ADMIN COSTS	15	3	under	4	under	3	under	14	9	5	under
MEMBERS ALLOWANCES	0	(1)	over	(2)	over	(3)	over	0	3	(3)	over
CONFERENCES - MEMBERS	0	0	-	(1)	over	(1)	over	0	1	(1)	over
CONFERENCES - OFFICIALS	7	4	under	4	under	5	under	6	1	5	under
TRAINING	0	(7)	over	(8)	over	(8)	over	0	8	(8)	over
INTERNAL SUPPORT SERVICES ALLOCATION	5,039	0	-	0	-	0	-	0	0	0	-
ADMINISTRATION	5,713	(1)	over	8	under	(3)	over	577	555	22	under
PAYMENT TO OTHER BODIES											
OTHER COMMITTEES OF THE AUTHORITY	3,155	0	-	0	-	0	-	0	0	0	-
GRANTS TO VOLUNTARY ORGANISATIONS	3	0	-	0	-	1	under	2	2	0	-
PAYMENTS TO VOLUNTARY ORGANISATIONS	31	6	under	0	-	0	-	27	27	0	-
PAYMENTS TO OTHER BODIES	32	(4)	over	0	-	0	-	11	11	0	-
PAYMENT TO OTHER BODIES	3,221	2	under	0	-	1	under	40	40	0	-
PAYMENT TO CONTRACTORS											
PAYMENT TO PRIVATE CONTRACTOR	80	(2)	over	0	-	(10)	over	69	70	(1)	over
PAYMENT TO EXTERNAL CONSULTANTS	20	0	-	(19)	over	(19)	over	20	41	(21)	over
PAYMENT TO CONTRACTORS	100	(2)	over	(19)	over	(29)	over	89	111	(22)	over

South Lanarkshire Council

Housing & Technical Resources (HRA) - Total

Expenditure / Income Variance Trends 2018/19

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FINANCING CHARGES											
INTEREST-DEBT CHARGES	14,801	0	-	0	-	0	-	0	0	0	-
I.T. EQUIPMENT LEASING-CONTRACT	67	4	under	4	under	21	under	51	46	5	under
CFCR	23,730	0	-	0	-	0	-	0	0	0	-
INTEREST ON REVENUE BALANCES	(67)	0	-	0	-	0	-	0	0	0	-
FINANCING CHARGES	38,531	4	under	4	under	21	under	51	46	5	under
TOTAL EXPENDITURE	103,594	157	under	186	under	207	under	41,746	41,507	239	under
INCOME											
SALES - DEPARTMENTS OF THE AUTHORITY	(1,169)	0	-	0	-	0	-	(990)	(990)	0	-
FEES AND CHARGES - GENERAL	(4,518)	0	-	6	over rec	(7)	under rec	(2,156)	(2,154)	(2)	under rec
RENTAL INCOME	(460)	0	-	0	-	0	-	0	11	(11)	under rec
HOUSE RENTS	(86,777)	(161)	under rec	(193)	under rec	(213)	under rec	(68,623)	(68,395)	(228)	under rec
LOCK UP RENTS	(2,486)	0	-	0	-	0	-	(2,089)	(2,089)	0	-
COMMISSION	(216)	0	-	0	-	0	-	(116)	(116)	0	-
INSURANCE RECOVERIES	(250)	0	-	0	-	0	-	(135)	(135)	0	-
OTHER INCOME	(2,304)	2	over rec	1	over rec	13	over rec	(1,040)	(1,040)	0	-
REALLOCATION OF SUPPORT COSTS	(811)	0	-	0	-	0	-	0	0	0	-
TOTAL INCOME	(98,991)	(159)	under rec	(186)	under rec	(207)	under rec	(75,149)	(74,908)	(241)	under rec
YEAR END T/FER TO BALANCE SHEET	(4,603)	2	under		-	0	-	(3,895)	(3,897)	2	under
TOTAL YEAR END T/FER TO/FROM BALANCE SHEET	(4,603)	2		0		0		(3,895)	(3,897)	2	
NET EXPENDITURE	0	0	-	0	-	0	-	(37,298)	(37,298)	0	-