

Appendix E

Housing and Technical Resources - HRA Variance Analysis 2018/19 (Period 11)

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Employee Costs	159k under	APT&C Basic / Superannuation / National Insurance - 139k under	HRA	This underspend is due to higher than anticipated staff turnover.
Property Costs	19k under	Grounds Maintenance - (127k) over	HRA	This overspend relates to grounds maintenance works which are demand led services and has been managed within the overall budget.
		Repairs and Maintenance - Internal and External Contractor - (226k) 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 - 151k 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.
		<u>Rent W/o Bad Periods - 296k under</u>	<u>HRA</u>	This underspend reflects a lower than anticipated level of bad debt provision due to the timing of the roll out of Universal Credit.

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Income	(207k) under recovered	House Rents - (213k) 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 8 VARIANCE AMOUNT	Over/ Under	PERIOD 9 VARIANCE AMOUNT	Over/ Under	PERIOD 10 VARIANCE AMOUNT	Over/ Under	PERIOD 11 ESTIMATE TO DATE	PERIOD 11 ACTUAL TO DATE	PERIOD 11 VARIANCE AMOUNT	Over/ Under
EMPLOYEE COSTS											
APT & C BASIC	9,644	6	under	(10)	over	(13)	over	7,196	7,224	(28)	over
APT & C OVERTIME	79	10	under	2	under	1	under	59	56	3	under
APT & C SUPERANNUATION	1,862	95	under	106	under	124	under	1,389	1,254	135	under
APT & C NIC	870	28	under	29	under	29	under	649	617	32	under
MANUAL BASIC	0	(4)	over	0	-	0	-	0	0	0	-
TRAVEL AND SUBSISTENCE	44	17	under	20	under	23	under	33	7	26	under
OTHER EMPLOYEE COSTS	0	(9)	over	(28)	over	(10)	over	0	10	(10)	over
PENSION INCREASES	219	6	under	5	under	3	under	163	162	1	under
EMPLOYEE COSTS	12,718	149	under	124	under	157	under	9,489	9,330	159	under
PROPERTY COSTS											
RATES	126	15	under	15	under	15	under	126	111	15	under
SCOTTISH WATER - UNMETERED CHARGES	4	1	under	1	under	1	under	3	3	0	-
SCOTTISH WATER - METERED CHARGES	8	(10)	over	(11)	over	(11)	over	8	22	(14)	over
RENT	6	0	-	0	-	0	-	6	6	0	-
SERVICE CHARGE	65	0	-	0	-	0	-	4	2	2	under
OTHER ACCOMMODATION COSTS	101	1	under	1	under	1	under	1	0	1	under
BED AND BREAKFAST	0	(14)	over	(14)	over	(24)	over	0	27	(27)	over
PROPERTY INSURANCE	923	0	-	0	-	0	-	923	924	(1)	over
SECURITY COSTS	55	3	under	3	under	2	under	0	(3)	3	under
GROUND MAINTENANCE	4,257	(83)	over	(100)	over	(109)	over	4,019	4,146	(127)	over
REPAIRS & MAINTENANCE - INTERNAL CONTRACTOR	26,196	(108)	over	22	under	(100)	over	18,139	18,284	(145)	over
LIFE CYCLE MAINTENANCE	0	(2)	over	(2)	over	(2)	over	0	0	0	-
REPAIRS & MAINTENANCE - EXTERNAL CONTRACTOR	1,016	(39)	over	(54)	over	(60)	over	913	994	(81)	over
HOUSING - RENT FREE ACCOMMODATION	155	0	-	0	-	0	-	123	132	(9)	over
HOUSING - RENT W/O UNLET PERIODS	2,040	100	under	123	under	127	under	1,337	1,186	151	under
HOUSING - RENT W/O BAD PERIODS	5,658	0	-	0	-	212	under	691	395	296	under
EPC	0	(3)	over	(3)	over	(3)	over	0	3	(3)	over
ELECTRICITY - CONTRACT	721	0	-	0	-	0	-	293	293	0	-
GAS	246	0	-	0	-	0	-	108	108	0	-
HEATING OIL	54	0	-	0	-	0	-	14	14	0	-
SOLID FUEL	4	0	-	0	-	0	-	4	3	1	under
FIXTURE & FITTINGS	58	0	-	0	-	(11)	over	47	84	(37)	over
JANITOR SERVICE	163	0	-	0	-	0	-	77	77	0	-
CLEANING CONTRACT	404	0	-	0	-	0	-	327	327	0	-
CLEANING MATERIALS	60	16	under	21	under	25	under	48	23	25	under
WINDOW CLEANING	16	2	under	2	under	(1)	over	12	17	(5)	over
PEST CONTROL	122	0	-	19	under	0	-	94	86	8	under
REFUSE UPLIFT	0	(17)	over	(20)	over	(22)	over	0	25	(25)	over
REMOVAL & STORAGE COSTS	14	0	-	(2)	over	(4)	over	11	18	(7)	over
OTHER PROPERTY COSTS	35	4	under	0	-	0	-	20	20	0	-
OFFICE ACCOM-FACILITIES MANAGEMENT	0	(2)	over	(2)	over	(2)	over	0	2	(2)	over
PROPERTY COSTS	42,507	(136)	over	(1)	over	34	under	27,348	27,329	19	under

South Lanarkshire Council

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SUPPLIES AND SERVICES											
COMPUTER EQUIPMENT PURCHASE	297	44	under	10	under	15	under	223	183	40	under
I.T. EQUIPMENT MAINT-CONTRACT	209	0	-	0	-	9	under	188	188	0	-
EQUIPMENT AND OTHER TOOLS	13	(2)	over	7	under	(6)	over	0	(2)	2	under
AIDS FOR CLIENTS	0	2	under	2	under	2	under	0	0	0	-
FURNITURE - OFFICE	10	5	under	4	under	3	under	8	4	4	under
FURNITURE - GENERAL	0	2	under	2	under	2	under	0	(2)	2	under
FURNISHINGS	0	3	under	3	under	3	under	0	0	0	-
MATERIALS	0	(1)	over	(2)	over	(6)	over	0	11	(11)	over
MATERIALS (INSURABLE LOSSES)	0	0	-	(1)	over	(1)	over	0	1	(1)	over
MATERIALS, APPARATUS & EQUIPMENT - EDUC	0	0	-	0	-	(1)	over	0	1	(1)	over
FOODSTUFFS - GENERAL	6	2	under	1	under	1	under	5	4	1	under
PROTECTIVE CLOTHING & UNIFORMS	12	0	-	0	-	0	-	1	1	0	-
LAUNDRY COSTS	16	0	-	8	under	10	under	3	3	0	-
OTHER SUPPLIES AND SERVICES	32	0	-	0	-	0	-	20	6	14	under
HEALTH AND SAFETY	15	7	under	8	under	9	under	12	4	8	under
CATERING - OUTWITH CONTRACT	0	(1)	over	(1)	over	(1)	over	0	1	(1)	over
OUTSOURCED MAIL	0	(10)	over	(22)	over	(23)	over	0	24	(24)	over
SUPPLIES AND SERVICES	610	51	under	19	under	16	under	460	427	33	under
TRANSPORT AND PLANT											
POOL CAR RECHARGE - RENTAL CHARGE	25	(4)	over	(6)	over	(7)	over	20	28	(8)	over
POOL CAR RECHARGE - FUEL	6	(1)	over	(2)	over	(1)	over	4	6	(2)	over
POOL CAR RECHARGE - ADDITIONAL CHARGES	1	0	-	0	-	0	-	1	1	0	-
OTHER TRANSPORT COSTS	0	(3)	over	(5)	over	(5)	over	0	4	(4)	over
FLEET SERVICE CHARGES - VEHICLE MAINTENANCE	23	2	under	4	under	0	-	14	14	0	-
FLEET SERVICE CHARGES - PARTS	1	0	-	0	-	0	-	0	0	0	-
FLEET SERVICE CHARGES - TYRES	0	(2)	over	(2)	over	(2)	over	0	2	(2)	over
FLEET SERVICE CHARGES - HIRED VEHICLES	71	16	under	7	under	0	-	55	64	(9)	over
FLEET SERVICE CHARGES - CONTRACT HIRE	34	0	-	9	under	0	-	26	0	26	under
FLEET SERVICE CHARGES - FUEL	8	3	under	4	under	0	-	6	2	4	under
HIRE OF EXTERNAL VEHICLES	21	1	under	2	under	0	-	16	15	1	under
PUPIL TRANSPORT-SPECIAL EDUCATIONAL NEEDS	4	2	under	3	under	3	under	3	0	3	under
TAXI CHARGES - AD HOC	0	(2)	over	(2)	over	(2)	over	0	3	(3)	over
TRANSPORT AND PLANT	194	12	under	12	under	(14)	over	145	139	6	under

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ADMINISTRATION											
PRINTING AND STATIONERY	86	(10)	over	(7)	over	(7)	over	80	87	(7)	over
BULK PRINTING	53	(5)	over	(15)	over	(18)	over	40	74	(34)	over
TELEPHONES	91	5	under	0	-	9	under	70	61	9	under
MOBILE PHONES	27	4	under	4	under	5	under	20	14	6	under
ADVERTISING - OF COUNCIL SERVICE AVAILABILITY	22	0	-	0	-	0	-	0	0	0	-
ADVERTISING - OTHER	12	7	under	8	under	8	under	10	1	9	under
POSTAGES/COURIERS	132	0	-	11	under	15	under	106	86	20	under
MEMBERSHIP FEES/SUBSCRIPTIONS	38	(6)	over	(3)	over	0	-	21	28	(7)	over
MEDICAL COSTS	25	(4)	over	(3)	over	0	-	20	23	(3)	over
LEGAL EXPENSES	86	(13)	over	4	under	(13)	over	67	75	(8)	over
PETTY OUTLAYS	4	0	-	1	under	1	under	3	2	1	under
GIRO BANK AGENCY FEES	9	5	under	0	-	7	under	7	0	7	under
PAYPOINT AGENCY FEES	61	0	-	0	-	0	-	49	46	3	under
INTERNET AGENCY FEES	6	3	under	0	-	4	under	5	0	5	under
OTHER ADMIN COSTS	15	3	under	3	under	4	under	12	9	3	under
MEMBERS ALLOWANCES	0	0	-	(1)	over	(2)	over	0	3	(3)	over
CONFERENCES - MEMBERS	0	0	-	0	-	(1)	over	0	1	(1)	over
CONFERENCES - OFFICIALS	7	0	-	4	under	4	under	6	1	5	under
TRAINING	0	(4)	over	(7)	over	(8)	over	0	8	(8)	over
INTERNAL SUPPORT SERVICES ALLOCATION	5,039	0	-	0	-	0	-	0	0	0	-
ADMINISTRATION	5,713	(15)	over	(1)	over	8	under	516	519	(3)	over
PAYMENT TO OTHER BODIES											
OTHER COMMITTEES OF THE AUTHORITY	3,155	0	-	0	-	0	-	0	0	0	-
GRANTS TO VOLUNTARY ORGANISATIONS	3	0	-	0	-	0	-	3	2	1	under
PAYMENTS TO VOLUNTARY ORGANISATIONS	31	0	-	6	under	0	-	26	26	0	-
PAYMENTS TO OTHER BODIES	32	0	-	(4)	over	0	-	6	6	0	-
PAYMENT TO OTHER BODIES	3,221	0	-	2	under	0	-	35	34	1	under
PAYMENT TO CONTRACTORS											
PAYMENT TO PRIVATE CONTRACTOR	80	0	-	(2)	over	0	-	48	58	(10)	over
PAYMENT TO EXTERNAL CONSULTANTS	20	0	-	0	-	(19)	over	20	39	(19)	over
PAYMENT TO CONTRACTORS	100	0	-	(2)	over	(19)	over	68	97	(29)	over

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FINANCING CHARGES											
INTEREST-DEBT CHARGES	14,801	0	-	0	-	0	-	0	0	0	-
I.T. EQUIPMENT LEASING-CONTRACT	67	(1)	over	4	under	4	under	67	46	21	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	(1)	over	4	under	4	under	67	46	21	under
TOTAL EXPENDITURE	103,594	60	under	157	under	186	under	38,128	37,921	207	under
INCOME											
SALES - DEPARTMENTS OF THE AUTHORITY	(1,169)	0	-	0	-	0	-	(900)	(900)	0	-
FEES AND CHARGES - GENERAL	(4,518)	17	over rec	0	-	6	over rec	(1,736)	(1,729)	(7)	under rec
RENTAL INCOME	(460)	0	-	0	-	0	-	0	0	0	-
HOUSE RENTS	(86,777)	(79)	under rec	(161)	under rec	(193)	under rec	(57,804)	(57,591)	(213)	under rec
LOCK UP RENTS	(2,486)	0	-	0	-	0	-	(1,487)	(1,487)	0	-
COMMISSION	(216)	0	-	0	-	0	-	(102)	(102)	0	-
INSURANCE RECOVERIES	(250)	0	-	0	-	0	-	(121)	(121)	0	-
OTHER INCOME	(2,304)	2	over rec	2	over rec	1	over rec	(933)	(946)	13	over rec
REALLOCATION OF SUPPORT COSTS	(811)	0	-	0	-	0	-	0	0	0	-
TOTAL INCOME	(98,991)	(60)	under rec	(159)	under rec	(186)	under rec	(63,083)	(62,876)	(207)	under rec
YEAR END T/FER TO BALANCE SHEET	(4,603)	0	-	2	under	-	-	(3,541)	(3,541)	0	-
TOTAL YEAR END T/FER TO/FROM BALANCE SHEET	(4,603)	0	-	2	-	0	-	(3,541)	(3,541)	0	-
NET EXPENDITURE	0	0	-	0	-	0	-	(28,496)	(28,496)	0	-