

Appendix E

Housing and Technical Resources - HRA Variance Analysis 2019/20 (Period 5)

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Employee Costs	109k under	APT&C Basic / Overtime / Superannuation / National Insurance - 113k under	HRA	The variance relates to vacancies which are being actively recruited.
Property Costs	32k under	<u>Grounds Maintenance - (62k) over</u>	HRA	This overspend relates to grounds maintenance works which are demand led services. This will be managed within the overall budget.
		Repairs and Maintenance - Internal and External Contractor - (113k) over	HRA	This overspend is due to repairs which are demand led. This will be managed within the overall budget.
		<u>Rent W/o Bad Periods - 237k under</u>	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.
Income	(130k) under recovered	<u>House Rents - (135k) under recovered</u>	HRA	The under recovery in rental income is due to the timing of new build completions.

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

South Lanarkshire Council

Housing & Technical Resources (HRA) - Total

Expenditure / Income Variance Trends 2019/20

	REVISED ANNUAL BUDGET 2019/20	PERIOD 2 VARIANCE AMOUNT	Over/ Under	PERIOD 3 VARIANCE AMOUNT	Over/ Under	PERIOD 4 VARIANCE AMOUNT	Over/ Under	PERIOD 5 ESTIMATE TO DATE	PERIOD 5 ACTUAL TO DATE	PERIOD 5 VARIANCE AMOUNT	Over/ Under
EMPLOYEE COSTS											
APT & C BASIC	10,376	26	under	49	under	33	under	3,597	3,568	29	under
APT & C OVERTIME	79	2	under	(1)	over	3	under	28	24	4	under
APT & C SUPERANNUATION	2,003	34	under	41	under	52	under	694	634	60	under
APT & C NIC	955	8	under	15	under	17	under	331	311	20	under
MANUAL BASIC	0	(5)	over	(8)	over	(11)	over	0	15	(15)	over
MANUAL SUPERANNUATION	0	(1)	over	(1)	over	(2)	over	0	2	(2)	over
MANUAL NIC	0	0	-	(1)	over	(1)	over	0	1	(1)	over
TRAVEL AND SUBSISTENCE	44	0	-	(1)	over	(2)	over	16	3	13	under
PENSION INCREASES	219	(9)	over	(10)	over	0	-	78	73	5	under
ADDITYIONL PENSION COSTS	0	(4)	over	(4)	over	(4)	over	0	4	(4)	over
EMPLOYEE COSTS	13,676	51	under	79	under	85	under	4,744	4,635	109	under
PROPERTY COSTS											
RATES	110	0	-	0	-	0	-	0	0	0	-
SCOTTISH WATER - UNMETERED CHARGES	4	0	-	1	under	0	-	2	2	0	-
SCOTTISH WATER - METERED CHARGES	8	(2)	over	(2)	over	(3)	over	8	10	(2)	over
RENT	6	0	-	0	-	0	-	0	0	0	-
SERVICE CHARGE	65	(4)	over	0	-	0	-	3	3	0	-
OTHER ACCOMMODATION COSTS	101	0	-	0	-	0	-	1	0	1	under
BED AND BREAKFAST	0	0	-	(1)	over	(3)	over	0	3	(3)	over
PROPERTY INSURANCE	923	0	-	0	-	0	-	0	0	0	-
SECURITY COSTS	55	4	under	0	-	0	-	1	1	0	-
GROUND MAINTENANCE	4,257	(4)	over	(3)	over	(5)	over	176	238	(62)	over
REPAIRS & MAINTENANCE - INTERNAL CONTRACTOR	29,634	(27)	over	(40)	over	(27)	over	7,661	7,745	(84)	over
REPAIRS & MAINTENANCE - EXTERNAL CONTRACTOR	1,016	(12)	over	(18)	over	(26)	over	414	443	(29)	over
HOUSING - RENT FREE ACCOMMODATION	155	2	under	0	-	(13)	over	84	84	0	-
HOUSING - RENT W/O UNLET PERIODS	2,073	0	-	0	-	0	-	909	909	0	-
HOUSING - RENT W/O BAD PERIODS	4,404	0	-	0	-	0	-	757	520	237	under
EPC	0	(1)	over	(2)	over	(2)	over	0	3	(3)	over
ELECTRICITY - CONTRACT	769	0	-	0	-	0	-	210	210	0	-
GAS	274	0	-	0	-	0	-	64	64	0	-
HEATING OIL	54	0	-	0	-	0	-	18	18	0	-
SOLID FUEL	4	0	-	0	-	0	-	1	1	0	-
FIXTURE & FITTINGS	58	0	-	0	-	0	-	58	79	(21)	over
JANITOR SERVICE	163	0	-	0	-	4	under	43	30	13	under
CLEANING CONTRACT	404	0	-	(6)	over	(8)	over	155	166	(11)	over
CLEANING MATERIALS	60	4	under	0	-	7	under	21	8	13	under
WINDOW CLEANING	16	(1)	over	(1)	over	(1)	over	5	7	(2)	over
PEST CONTROL	122	0	-	0	-	0	-	37	21	16	under
REFUSE UPLIFT	0	(6)	over	(8)	over	(11)	over	0	13	(13)	over
REMOVAL & STORAGE COSTS	14	(4)	over	(1)	over	(8)	over	14	30	(16)	over
OTHER PROPERTY COSTS	35	3	under	0	-	0	-	0	2	(2)	over
PROPERTY COSTS	44,784	(48)	over	(81)	over	(96)	over	10,642	10,610	32	under

South Lanarkshire Council

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SUPPLIES AND SERVICES											
COMPUTER EQUIPMENT PURCHASE	1,505	0	-	0	-	0	-	229	229	0	-
I.T. EQUIPMENT MAINT-CONTRACT	209	0	-	0	-	0	-	209	218	(9)	over
EQUIPMENT AND OTHER TOOLS	13	2	under	1	under	2	under	5	2	3	under
ADAPTATIONS FOR CLIENTS	0	0	-	(3)	over	0	-	0	0	0	-
FURNITURE - OFFICE	10	0	-	0	-	1	under	3	2	1	under
MATERIALS	0	0	-	(3)	over	(3)	over	0	4	(4)	over
FOODSTUFFS - GENERAL	6	(1)	over	0	-	0	-	2	2	0	-
PROTECTIVE CLOTHING & UNIFORMS	12	(1)	over	1	under	1	under	4	4	0	-
LAUNDRY COSTS	16	0	-	2	under	3	under	6	1	5	under
OTHER SUPPLIES AND SERVICES	32	0	-	2	under	5	under	11	5	6	under
HEALTH AND SAFETY	15	0	-	3	under	0	-	5	0	5	under
OUTSOURCED MAIL	0	0	-	(7)	over	(8)	over	0	8	(8)	over
SUPPLIES AND SERVICES	1,818	0	-	(4)	over	1	under	474	475	(1)	over
TRANSPORT AND PLANT											
POOL CAR RECHARGE - RENTAL CHARGE	26	(1)	over	(1)	over	0	-	11	11	0	-
POOL CAR RECHARGE - FUEL	6	(1)	over	0	-	0	-	2	2	0	-
POOL CAR RECHARGE - ADDITIONAL CHARGES	1	0	-	0	-	0	-	1	1	0	-
OTHER TRANSPORT COSTS	0	(3)	over	(3)	over	(3)	over	0	3	(3)	over
FLEET SERVICE CHARGES - VEHICLE MAINTENANCE	23	(1)	over	(2)	over	(1)	over	7	7	0	-
FLEET SERVICE CHARGES - PARTS	1	0	-	0	-	0	-	0	0	0	-
FLEET SERVICE CHARGES - LEASING	71	0	-	6	under	0	-	8	8	0	-
FLEET SERVICE CHARGES - HIRED VEHICLES	34	2	under	4	under	7	under	11	1	10	under
FLEET SERVICE CHARGES - CONTRACT HIRE	0	0	-	0	-	0	-	0	1	(1)	over
FLEET SERVICE CHARGES - ROAD FUND LICENCES	8	1	under	1	under	0	-	0	0	0	-
FLEET SERVICE CHARGES - FUEL	21	(1)	over	0	-	0	-	7	6	1	under
HIRE OF SKIPS	0	0	-	(1)	over	(1)	over	0	1	(1)	over
STORAGE	4	0	-	0	-	0	-	0	0	0	-
TAXI CHARGES - CONTRACTED	0	0	-	(1)	over	(1)	over	0	1	(1)	over
TRANSPORT AND PLANT	195	(4)	over	3	under	1	under	47	42	5	under

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ADMINISTRATION											
PRINTING AND STATIONERY	86	(8)	over	0	-	(3)	over	30	35	(5)	over
BULK PRINTING	53	4	under	(5)	over	(1)	over	16	17	(1)	over
TELEPHONES	91	0	-	0	-	0	-	29	29	0	-
MOBILE PHONES	27	1	under	1	under	2	under	8	8	0	-
ADVERTISING - OF COUNCIL SERVICE AVAILABILITY	22	0	-	0	-	0	-	0	0	0	-
ADVERTISING - OTHER	12	1	under	0	-	3	under	4	0	4	under
POSTAGES/COURIERS	132	(1)	over	0	-	0	-	46	38	8	under
MEMBERSHIP FEES/SUBSCRIPTIONS	38	4	under	0	-	0	-	23	23	0	-
MEDICAL COSTS	25	0	-	(1)	over	(2)	over	9	11	(2)	over
LEGAL EXPENSES	86	1	under	5	under	0	-	11	12	(1)	over
PETTY OUTLAYS	4	0	-	1	under	0	-	1	1	0	-
GIRO BANK AGENCY FEES	9	1	under	0	-	2	under	3	0	3	under
PAYPOINT AGENCY FEES	61	(4)	over	0	-	0	-	21	20	1	under
INTERNET AGENCY FEES	6	1	under	0	-	2	under	2	0	2	under
OTHER ADMIN COSTS	15	(1)	over	(1)	over	(2)	over	5	7	(2)	over
MEMBERS ALLOWANCES	0	0	-	0	-	0	-	0	3	(3)	over
CONFERENCES - OFFICIALS	7	1	under	1	under	2	under	2	0	2	under
TRAINING	0	(2)	over	(3)	over	(3)	over	0	3	(3)	over
INTERNAL SUPPORT SERVICES ALLOCATION	5,039	0	-	0	-	0	-	0	0	0	-
ADMINISTRATION	5,713	(2)	over	(2)	over	0	-	210	207	3	under
PAYMENT TO OTHER BODIES											
OTHER COMMITTEES OF THE AUTHORITY	3,108	0	-	0	-	0	-	1	1	0	-
GRANTS TO VOLUNTARY ORGANISATIONS	3	0	-	0	-	0	-	0	0	0	-
PAYMENTS TO VOLUNTARY ORGANISATIONS	31	(1)	over	0	-	0	-	0	18	(18)	over
PAYMENTS TO OTHER BODIES	32	1	under	0	-	0	-	0	0	0	-
PAYMENT TO OTHER BODIES	3,174	0	-	0	-	0	-	1	19	(18)	over
PAYMENT TO CONTRACTORS											
PAYMENT TO PRIVATE CONTRACTOR	80	0	-	0	-	0	-	26	28	(2)	over
PAYMENT TO EXTERNAL CONSULTANTS	20	0	-	0	-	0	-	7	7	0	-
PAYMENT TO CONTRACTORS	100	0	-	0	-	0	-	33	35	(2)	over

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FINANCING CHARGES											
INTEREST-DEBT CHARGES	15,680	0	-	0	-	0	-	0	0	0	-
I.T. EQUIPMENT LEASING-CONTRACT	67	3	under	2	under	2	under	17	15	2	under
CFCR	20,589	0	-	0	-	0	-	15,750	15,750	0	-
INTEREST ON REVENUE BALANCES	(67)	0	-	0	-	0	-	0	0	0	-
FINANCING CHARGES	36,269	3	under	2	under	2	under	15,767	15,765	2	under
TOTAL EXPENDITURE	105,729	0	-	(3)	over	(7)	over	31,918	31,788	130	under
INCOME											
SALES - DEPARTMENTS OF THE AUTHORITY	(1,169)	0	-	0	-	0	-	(450)	(450)	0	-
FEES AND CHARGES - GENERAL	(4,503)	0	-	3	under	2	under	(992)	(997)	5	over rec
RENTAL INCOME	(460)	0	-	0	-	0	-	0	0	0	-
HOUSE RENTS	(90,578)	0	-	0	-	0	-	(30,197)	(30,062)	(135)	under rec
LOCK UP RENTS	(2,428)	0	-	0	-	0	-	(1,215)	(1,215)	0	-
COMMISSION	(216)	0	-	0	-	0	-	(55)	(55)	0	-
INSURANCE RECOVERIES	(250)	0	-	0	-	0	-	(29)	(29)	0	-
OTHER INCOME	(2,305)	0	-	0	-	5	under	(475)	(475)	0	-
REALLOCATION OF SUPPORT COSTS	(811)	0	-	0	-	0	-	0	0	0	-
TOTAL INCOME	(102,720)	0	-	3	over rec	7	over rec	(33,413)	(33,283)	(130)	under rec
YEAR END T/FER TO BALANCE SHEET	(3,009)	0	-	0	-	0	-	(792)	(792)	0	-
TOTAL YEAR END T/FER TO/FROM BALANCE SHEET	(3,009)	0		0		0		(792)	(792)	0	
NET EXPENDITURE	0	0	-	0	-	0	-	(2,287)	(2,287)	0	-