

Appendix E

Housing and Technical Resources - HRA Variance Analysis 2019/20 (Period 9)

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Employee Costs	439k under	APT&C Basic / Overtime / Superannuation / National Insurance - 460k under	HRA	The variance relates to pension contributions and also vacancies, which are being actively recruited or being held whilst service requirements are determined.
Property Costs	110k under	Grounds Maintenance - (183k) over	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 - (610k) over	HRA	This overspend is due to repairs which are demand led. This will be managed within the overall budget.
		<u>Rent W/o Unlet Periods - (55k) over</u>	HRA	This overspend reflects the time to re-let properties taking longer than anticipated.
		Rent W/o Bad Periods - 1,045k under	HRA	This underspend reflects a lower than anticipated level of bad debt provision due to the demands following 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>Fixtures and Fittings - (98k) over</u>	HRA	This overspend reflects the additional cost of providing alternative accommodation.
Income	(181k) under recovered	<u>Fees and Charges General - (52k) under recovered</u>	HRA	The under recovery is due to lower than anticipated rechargeable repairs.
		House Rents - (203k) under recovered	HRA	The under recovery is due to the timing of new build completions.
		<u>Other Income - 74k over recovered</u>	HRA	This is mainly one-off additional funding.

* 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 6 VARIANCE AMOUNT	Over/ Under	PERIOD 7 VARIANCE AMOUNT	Over/ Under	PERIOD 8 VARIANCE AMOUNT	Over/ Under	PERIOD 9 ESTIMATE TO DATE	PERIOD 9 ACTUAL TO DATE	PERIOD 9 VARIANCE AMOUNT	Over/ Under
EMPLOYEE COSTS											
APT & C BASIC	10,260	119	under	168	under	179	under	6,814	6,552	262	under
APT & C OVERTIME	79	6	under	0	-	10	under	53	47	6	under
APT & C SUPERANNUATION	1,981	90	under	104	under	116	under	1,315	1,174	141	under
APT & C NIC	943	33	under	38	under	41	under	626	575	51	under
MANUAL BASIC	0	(18)	over	(22)	over	(26)	over	0	30	(30)	over
MANUAL OVERTIME	0	0	-	0	-	0	-	0	1	(1)	over
MANUAL SUPERANNUATION	0	(3)	over	(4)	over	(4)	over	0	5	(5)	over
MANUAL NIC	0	(1)	over	(2)	over	(2)	over	0	2	(2)	over
TRAVEL AND SUBSISTENCE	44	(3)	over	(4)	over	22	under	29	5	24	under
OTHER EMPLOYEE COSTS	0	0	-	0	-	0	-	0	1	(1)	over
PENSION INCREASES	219	0	-	0	-	2	under	145	145	0	-
ADDITONL PENSION COSTS	0	(4)	over	(4)	over	(4)	over	0	6	(6)	over
EMPLOYEE COSTS	13,526	219	under	274	under	334	under	8,982	8,543	439	under

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PROPERTY COSTS											
RATES	110	0	-	0	-	19	under	86	67	19	under
SCOTTISH WATER - UNMETERED CHARGES	4	0	-	(1)	over	(1)	over	3	3	0	-
SCOTTISH WATER - METERED CHARGES	8	(4)	over	(2)	over	(7)	over	5	11	(6)	over
RENT	6	0	-	0	-	6	under	6	0	6	under
SERVICE CHARGE	65	0	-	0	-	0	-	0	7	(7)	over
FACTORING CHARGES	0	0	-	0	-	(2)	over	0	2	(2)	over
OTHER ACCOMMODATION COSTS	31	1	under	1	under	19	under	19	0	19	under
BED AND BREAKFAST	0	(4)	over	(4)	over	(6)	over	0	7	(7)	over
PROPERTY INSURANCE	923	0	-	0	-	0	-	0	0	0	-
SECURITY COSTS	55	0	-	0	-	28	under	34	2	32	under
GROUND MAINTENANCE	4,257	(76)	over	(80)	over	(163)	over	3,450	3,633	(183)	over
REPAIRS & MAINTENANCE - INTERNAL CONTRACTOR	29,634	(110)	over	(262)	over	(489)	over	20,536	20,893	(357)	over
REPAIRS & MAINTENANCE - EXTERNAL CONTRACTOR	1,016	(90)	over	(112)	over	(43)	over	540	793	(253)	over
HOUSING - RENT FREE ACCOMMODATION	155	(27)	over	(33)	over	(32)	over	103	141	(38)	over
HOUSING - RENT W/O UNLET PERIODS	2,073	(28)	over	(39)	over	(49)	over	1,486	1,541	(55)	over
HOUSING - RENT W/O BAD PERIODS	4,404	345	under	535	under	928	under	1,755	710	1,045	under
EPC	0	0	-	(3)	over	(4)	over	0	4	(4)	over
ELECTRICITY - CONTRACT	769	20	under	20	under	4	under	473	434	39	under
GAS	274	5	under	5	under	33	under	169	141	28	under
HEATING OIL	54	0	-	0	-	2	under	33	28	5	under
SOLID FUEL	4	(1)	over	0	-	0	-	2	3	(1)	over
FIXTURE & FITTINGS	58	(32)	over	(48)	over	(86)	over	38	136	(98)	over
JANITOR SERVICE	30	0	-	0	-	0	-	30	30	0	-
CLEANING CONTRACT	428	(12)	over	(14)	over	(3)	over	428	431	(3)	over
CLEANING MATERIALS	60	14	under	16	under	18	under	39	18	21	under
WINDOW CLEANING	16	(2)	over	(1)	over	(6)	over	10	16	(6)	over
PEST CONTROL	122	0	-	7	under	(7)	over	75	88	(13)	over
REFUSE UPLIFT	0	(16)	over	(19)	over	(22)	over	0	24	(24)	over
REMOVAL & STORAGE COSTS	14	(18)	over	(22)	over	(32)	over	9	44	(35)	over
OTHER PROPERTY COSTS	34	0	-	0	-	1	under	23	35	(12)	over
PROPERTY COSTS	44,604	(35)	over	(56)	over	106	under	29,352	29,242	110	under

South Lanarkshire Council

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SUPPLIES AND SERVICES											
COMPUTER EQUIPMENT PURCHASE	1,162	0	-	0	-	0	-	356	356	0	-
I.T. EQUIPMENT MAINT-CONTRACT	209	0	-	(3)	over	(6)	over	209	215	(6)	over
EQUIPMENT AND OTHER TOOLS	13	3	under	(2)	over	2	under	9	6	3	under
ADAPTATIONS FOR CLIENTS	0	0	-	0	-	(7)	over	0	0	0	-
SUPPLIES FOR CLIENTS	0	0	-	0	-	0	-	0	2	(2)	over
FURNITURE - OFFICE	10	1	under	2	under	2	under	6	5	1	under
FURNITURE - GENERAL	0	0	-	0	-	0	-	0	1	(1)	over
FURNISHINGS	0	0	-	0	-	(1)	over	0	1	(1)	over
MATERIALS	0	(5)	over	(5)	over	(12)	over	0	0	0	-
MATERIALS, APPARATUS & EQUIPMENT - EDUC	0	0	-	0	-	(1)	over	0	1	(1)	over
FOODSTUFFS - GENERAL	6	1	under	0	-	1	under	4	4	0	-
PROTECTIVE CLOTHING & UNIFORMS	12	1	under	1	under	2	under	8	6	2	under
LAUNDRY COSTS	16	6	under	0	-	1	under	10	15	(5)	over
OTHER SUPPLIES AND SERVICES	32	8	under	13	under	9	under	21	19	2	under
HEALTH AND SAFETY	15	6	under	8	under	9	under	10	0	10	under
CATERING - CONTRACT	0	0	-	0	-	(1)	over	0	1	(1)	over
OUTSOURCED MAIL	0	(9)	over	(11)	over	(11)	over	0	0	0	-
SUPPLIES AND SERVICES	1,475	12	under	3	under	(13)	over	633	632	1	under
TRANSPORT AND PLANT											
POOL CAR RECHARGE - RENTAL CHARGE	26	(4)	over	(5)	over	(9)	over	16	25	(9)	over
POOL CAR RECHARGE - FUEL	6	(1)	over	0	-	(1)	over	4	4	0	-
POOL CAR RECHARGE - ADDITIONAL CHARGES	1	(2)	over	(1)	over	(1)	over	1	2	(1)	over
OTHER TRANSPORT COSTS	0	(3)	over	(4)	over	(5)	over	0	5	(5)	over
FLEET SERVICE CHARGES - VEHICLE MAINTENANCE	23	0	-	0	-	0	-	14	13	1	under
FLEET SERVICE CHARGES - UNSCHEDULED LABOUR	1	0	-	0	-	0	-	0	0	0	-
FLEET SERVICE CHARGES - ASSET MODIFICATION	0	0	-	0	-	(1)	over	0	5	(5)	over
FLEET SERVICE CHARGES - LEASING	71	0	-	0	-	0	-	35	25	10	under
FLEET SERVICE CHARGES - HIRED VEHICLES	34	12	under	15	under	3	under	12	1	11	under
FLEET SERVICE CHARGES - CONTRACT HIRE	0	(1)	over	(1)	over	(1)	over	0	1	(1)	over
FLEET SERVICE CHARGES - ROAD FUND LICENCES	8	0	-	0	-	(1)	over	5	2	3	under
FLEET SERVICE CHARGES - FUEL	21	0	-	0	-	0	-	13	14	(1)	over
HIRE OF SKIPS	0	(1)	over	(1)	over	(1)	over	0	1	(1)	over
STORAGE	4	0	-	0	-	2	under	3	0	3	under
TAXI CHARGES - CONTRACTED	0	(1)	over	(3)	over	(4)	over	0	4	(4)	over
TRANSPORT AND PLANT	195	(1)	over	0	-	(19)	over	103	102	1	under

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ADMINISTRATION											
PRINTING AND STATIONERY	82	(8)	over	(5)	over	(18)	over	53	68	(15)	over
BULK PRINTING	53	3	under	6	under	10	under	32	59	(27)	over
TELEPHONES	84	3	under	4	under	0	-	51	52	(1)	over
MOBILE PHONES	27	1	under	2	under	1	under	16	14	2	under
ADVERTISING - RECRUITMENT	0	0	-	0	-	(1)	over	0	1	(1)	over
ADVERTISING - OF COUNCIL SERVICE AVAILABILITY	22	0	-	0	-	(1)	over	0	1	(1)	over
ADVERTISING - OTHER	12	5	under	5	under	6	under	8	1	7	under
POSTAGES/COURIERS	132	4	under	0	-	28	under	86	76	10	under
SMS MESSAGING	0	0	-	(1)	over	(1)	over	0	1	(1)	over
MEMBERSHIP FEES/SUBSCRIPTIONS	38	0	-	0	-	(1)	over	25	23	2	under
MEDICAL COSTS	25	(4)	over	(3)	over	(4)	over	16	18	(2)	over
LEGAL EXPENSES	86	(2)	over	0	-	30	under	54	17	37	under
PETTY OUTLAYS	4	1	under	1	under	(13)	over	3	7	(4)	over
GIRO BANK AGENCY FEES	9	4	under	5	under	5	under	6	0	6	under
PAYPOINT AGENCY FEES	61	2	under	(3)	over	2	under	40	33	7	under
INTERNET AGENCY FEES	6	3	under	3	under	3	under	4	0	4	under
OTHER ADMIN COSTS	15	(1)	over	0	-	(1)	over	10	10	0	-
MEMBERS ALLOWANCES	0	(3)	over	(3)	over	(3)	over	0	3	(3)	over
CONFERENCES - MEMBERS	0	0	-	(1)	over	(1)	over	0	1	(1)	over
CONFERENCES - OFFICIALS	7	3	under	3	under	3	under	5	1	4	under
TRAINING	0	(3)	over	(3)	over	(4)	over	0	5	(5)	over
INTERNAL SUPPORT SERVICES ALLOCATION	5,039	0	-	0	-	0	-	0	0	0	-
ADMINISTRATION	5,702	8	under	10	under	40	under	409	391	18	under
PAYMENT TO OTHER BODIES											
OTHER COMMITTEES OF THE AUTHORITY	3,108	0	-	0	-	0	-	0	1	(1)	over
GRANTS TO VOLUNTARY ORGANISATIONS	3	0	-	0	-	0	-	0	0	0	-
PAYMENTS TO VOLUNTARY ORGANISATIONS	31	(4)	over	(4)	over	0	-	21	25	(4)	over
PAYMENTS TO OTHER BODIES	32	0	-	0	-	0	-	0	1	(1)	over
PAYMENT TO OTHER BODIES	3,174	(4)	over	(4)	over	0	-	21	27	(6)	over
PAYMENT TO CONTRACTORS											
PAYMENT TO PRIVATE CONTRACTOR	80	(2)	over	(2)	over	0	-	72	82	(10)	over
PAYMENT TO EXTERNAL CONSULTANTS	20	0	-	0	-	0	-	20	16	4	under
PAYMENT TO CONTRACTORS	100	(2)	over	(2)	over	0	-	92	98	(6)	over

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FINANCING CHARGES											
INTEREST-DEBT CHARGES	15,164	0	-	0	-	0	-	0	0	0	-
I.T. EQUIPMENT LEASING-CONTRACT	67	0	-	0	-	(7)	over	50	57	(7)	over
CFCR	20,589	0	-	0	-	0	-	20,589	20,589	0	-
INTEREST ON REVENUE BALANCES	(67)	0	-	0	-	0	-	0	0	0	-
FINANCING CHARGES	35,753	0	-	0	-	(7)	over	20,639	20,646	(7)	over
TOTAL EXPENDITURE	104,529	197	under	225	under	441	under	60,231	59,681	550	under
INCOME											
SALES - DEPARTMENTS OF THE AUTHORITY	(1,334)	0	-	0	-	0	-	(810)	(810)	0	-
FEES AND CHARGES - GENERAL	(4,465)	(29)	under rec	(39)	under rec	(46)	under rec	(1,383)	(1,331)	(52)	under rec
RENTAL INCOME	(460)	0	-	0	-	0	-	0	0	0	-
HOUSE RENTS	(90,578)	(169)	under rec	(185)	under rec	(198)	under rec	(56,608)	(56,405)	(203)	under rec
LOCK UP RENTS	(2,428)	(2)	under rec	(1)	under rec	0	-	(1,824)	(1,824)	0	-
COMMISSION	(163)	0	-	0	-	1	over rec	(109)	(109)	0	-
INSURANCE RECOVERIES	(176)	0	-	0	-	0	-	(54)	(54)	0	-
OTHER INCOME	(2,058)	3	over rec	0	-	27	over rec	(816)	(890)	74	over rec
REALLOCATION OF SUPPORT COSTS	(717)	0	-	0	-	0	-	0	0	0	-
TOTAL INCOME	(102,379)	(197)	under rec	(225)	under rec	(216)	under rec	(61,604)	(61,423)	(181)	under rec
YEAR END T/FER TO BALANCE SHEET	(2,150)	0	-	0	-	(225)	over	(1,756)	(1,387)	(369)	over
TOTAL YEAR END T/FER TO/FROM BALANCE SHEET	(2,150)	0	-	0	-	(225)	-	(1,756)	(1,387)	(369)	-
NET EXPENDITURE	0	0	-	0	-	0	-	(3,129)	(3,129)	0	-