

Appendix E

Housing and Technical Resources - HRA Variance Analysis 2019/20 (Period 2)

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Employee Costs	51k under	APT&C Basic / Superannuation / National Insurance - 68k under	HRA	This underspend is due to higher than anticipated staff turnover.
Property Costs	(48k) over	Repairs and Maintenance - Internal and External Contractor - (39k) over	HRA	This overspend is due to repairs which are demand led. This overspend will be managed within the overall budget.

South Lanarkshire Council

Housing & Technical Resources (HRA) - Total

Expenditure / Income Variance Trends 2018/19

	REVISED ANNUAL BUDGET 2019/20	PERIOD 2 ESTIMATE TO DATE	PERIOD 2 ACTUAL TO DATE	PERIOD 2 VARIANCE AMOUNT	Over/ Under
EMPLOYEE COSTS					
APT & C BASIC	10,213	1,325	1,299	26	under
APT & C OVERTIME	79	10	8	2	under
APT & C SUPERANNUATION	1,972	256	222	34	under
APT & C NIC	940	122	114	8	under
MANUAL BASIC	0	0	5	(5)	over
MANUAL SUPERANNUATION	0	0	1	(1)	over
TRAVEL AND SUBSISTENCE	44	1	1	0	-
PENSION INCREASES	219	28	37	(9)	over
ADDITIONAL PENSION COSTS	0	0	4	(4)	over
EMPLOYEE COSTS	13,467	1,742	1,691	51	under
PROPERTY COSTS					
RATES	110	0	0	0	-
SCOTTISH WATER - UNMETERED CHARGES	4	0	0	0	-
SCOTTISH WATER - METERED CHARGES	8	1	3	(2)	over
RENT	6	0	0	0	-
SERVICE CHARGE	65	0	4	(4)	over
OTHER ACCOMMODATION COSTS	101	0	0	0	-
PROPERTY INSURANCE	923	0	0	0	-
SECURITY COSTS	55	4	0	4	under
GROUND MAINTENANCE	4,257	91	95	(4)	over
REPAIRS & MAINTENANCE - INTERNAL CONTRACTOR	26,581	456	483	(27)	over
REPAIRS & MAINTENANCE - EXTERNAL CONTRACTOR	877	149	161	(12)	over
HOUSING - RENT FREE ACCOMMODATION	155	20	18	2	under
HOUSING - RENT W/O UNLET PERIODS	2,138	365	365	0	-
HOUSING - RENT W/O BAD PERIODS	7,210	30	30	0	-
ASBESTOS	139	36	36	0	-
EPC	0	0	1	(1)	over
ELECTRICITY - CONTRACT	769	20	20	0	-
GAS	274	4	4	0	-
HEATING OIL	54	10	10	0	-
SOLID FUEL	4	1	1	0	-
FIXTURE & FITTINGS	58	23	23	0	-
JANITOR SERVICE	163	30	30	0	-
CLEANING CONTRACT	404	66	66	0	-
CLEANING MATERIALS	60	7	3	4	under
WINDOW CLEANING	16	1	2	(1)	over
PEST CONTROL	122	0	0	0	-
REFUSE UPLIFT	0	0	6	(6)	over
REMOVAL & STORAGE COSTS	14	2	6	(4)	over
OTHER PROPERTY COSTS	35	4	1	3	under
PROPERTY COSTS	44,602	1,320	1,368	(48)	over
SUPPLIES AND SERVICES					
COMPUTER EQUIPMENT PURCHASE	507	51	51	0	-
I.T. EQUIPMENT MAINT-CONTRACT	209	9	9	0	-
EQUIPMENT AND OTHER TOOLS	13	2	0	2	under
FURNITURE - OFFICE	10	1	1	0	-
FOODSTUFFS - GENERAL	6	0	1	(1)	over
PROTECTIVE CLOTHING & UNIFORMS	12	0	1	(1)	over
LAUNDRY COSTS	16	0	0	0	-
OTHER SUPPLIES AND SERVICES	32	4	4	0	-
HEALTH AND SAFETY	15	0	0	0	-
SUPPLIES AND SERVICES	820	67	67	0	-

South Lanarkshire Council

Housing & Technical Resources (HRA) - Total

Expenditure / Income Variance Trends 2018/19

	REVISED ANNUAL BUDGET 2019/20	PERIOD 2 ESTIMATE TO DATE	PERIOD 2 ACTUAL TO DATE	PERIOD 2 VARIANCE AMOUNT	Over/ Under
TRANSPORT AND PLANT					
POOL CAR RECHARGE - RENTAL CHARGE	26	2	3	(1)	over
POOL CAR RECHARGE - FUEL	6	0	1	(1)	over
POOL CAR RECHARGE - ADDITIONAL CHARGES	1	0	0	0	-
OTHER TRANSPORT COSTS	0	0	3	(3)	over
FLEET SERVICE CHARGES - VEHICLE MAINTENANCE	23	2	3	(1)	over
FLEET SERVICE CHARGES - PARTS	1	0	0	0	-
FLEET SERVICE CHARGES - LEASING	71	5	5	0	-
FLEET SERVICE CHARGES - HIRED VEHICLES	34	3	1	2	under
FLEET SERVICE CHARGES - ROAD FUND LICENCES	8	1	0	1	under
FLEET SERVICE CHARGES - FUEL	21	2	3	(1)	over
STORAGE	4	0	0	0	-
TRANSPORT AND PLANT	195	15	19	(4)	over
ADMINISTRATION					
PRINTING AND STATIONERY	86	15	23	(8)	over
BULK PRINTING	53	4	0	4	under
TELEPHONES	91	7	7	0	-
MOBILE PHONES	27	2	1	1	under
ADVERTISING - OF COUNCIL SERVICE AVAILABILITY	22	0	0	0	-
ADVERTISING - OTHER	12	1	0	1	under
POSTAGES/COURIERS	132	15	16	(1)	over
MEMBERSHIP FEES/SUBSCRIPTIONS	38	4	0	4	under
MEDICAL COSTS	25	3	3	0	-
LEGAL EXPENSES	86	8	7	1	under
PETTY OUTLAYS	4	0	0	0	-
GIRO BANK AGENCY FEES	9	1	0	1	under
PAYPOINT AGENCY FEES	61	7	11	(4)	over
INTERNET AGENCY FEES	6	1	0	1	under
OTHER ADMIN COSTS	15	2	3	(1)	over
MEMBERS ALLOWANCES	0	0	0	0	-
CONFERENCES - OFFICIALS	7	1	0	1	under
TRAINING	0	0	2	(2)	over
INTERNAL SUPPORT SERVICES ALLOCATION	5,039	0	0	0	-
ADMINISTRATION	5,713	71	73	(2)	over
PAYMENT TO OTHER BODIES					
OTHER COMMITTEES OF THE AUTHORITY	3,108	0	0	0	-
GRANTS TO VOLUNTARY ORGANISATIONS	3	0	0	0	-
PAYMENTS TO VOLUNTARY ORGANISATIONS	31	0	1	(1)	over
PAYMENTS TO OTHER BODIES	32	0	(1)	1	under
PAYMENT TO OTHER BODIES	3,174	0	0	0	-
PAYMENT TO CONTRACTORS					
PAYMENT TO PRIVATE CONTRACTOR	80	0	0	0	-
PAYMENT TO EXTERNAL CONSULTANTS	20	0	0	0	-
PAYMENT TO CONTRACTORS	100	0	0	0	-
FINANCING CHARGES					
INTEREST-DEBT CHARGES	16,635	0	0	0	-
I.T. EQUIPMENT LEASING-CONTRACT	67	16	13	3	under
CFCR	20,884	0	0	0	-
INTEREST ON REVENUE BALANCES	(67)	0	0	0	-
FINANCING CHARGES	37,519	16	13	3	under
TOTAL EXPENDITURE	105,590	3,231	3,231	0	-

South Lanarkshire Council

Housing & Technical Resources (HRA) - Total

Expenditure / Income Variance Trends 2018/19

	REVISED ANNUAL BUDGET 2019/20	PERIOD 2 ESTIMATE TO DATE	PERIOD 2 ACTUAL TO DATE	PERIOD 2 VARIANCE AMOUNT	Over/ Under
INCOME					
SALES - DEPARTMENTS OF THE AUTHORITY	(1,169)	(180)	(180)	0	-
FEES AND CHARGES - GENERAL	(4,503)	(100)	(100)	0	-
RENTAL INCOME	(460)	0	0	0	-
HOUSE RENTS	(91,233)	(7,519)	(7,519)	0	-
LOCK UP RENTS	(2,584)	(617)	(617)	0	-
COMMISSION	(216)	(13)	(13)	0	-
INSURANCE RECOVERIES	(250)	(8)	(8)	0	-
OTHER INCOME	(2,305)	(177)	(177)	0	-
REALLOCATION OF SUPPORT COSTS	(811)	0	0	0	-
TOTAL INCOME	(103,531)	(8,614)	(8,614)	0	-
YEAR END T/FER TO BALANCE SHEET	(2,059)	0	0	0	-
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TOTAL YEAR END T/FER TO/FROM BALANCE SHEET	(2,059)	0	0	0	
NET EXPENDITURE	0	(5,383)	(5,383)	0	-