

Appendix E

Housing and Technical Resources - HRA Variance Analysis 2019/20 (Period 10)

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Employee Costs	476k under	APT&C Basic / Overtime / Superannuation / National Insurance 499k 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	117k under	Grounds Maintenance - (199k) 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 - (670k) over	HRA	This overspend is due to repairs which are demand led. This will be managed within the overall budget.
		<u>Housing - Rent Free Accommodation</u> <u>- (56k) over</u>	HRA	The overspend reflects the volume of discretionary rent periods awarded during the year, which is demand led.
		Rent W/o Unlet Periods - (61k) over	HRA	This overspend reflects the time to re-let properties taking longer than anticipated.

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Property Costs (cont)		Rent W/o Bad Periods - 1,161k 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.
		Fixtures and Fittings - (102k) over	HRA	This overspend reflects the additional cost of providing alternative accommodation.
Income	(179k) under recovered	Fees and Charges General - (52k) under recovered	HRA	The under recovery is due to lower than anticipated rechargeable repairs.
		House Rents - (247k) under recovered	HRA	The under recovery is due to the timing of new build completions.
		Other Income - 120k over recovered	HRA	This is mainly one-off additional funding.
Year End Transfer to/from Balance Sheet	(432k) under recovered	<u>Year End Transfer to/from Balance Sheet - (432k) under recovered</u>	HRA	The under recovery reflects a reduction in the amount to be drawn down from reserves at the end of the year due a reduction in the total net expenditure position.

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

South Lanarkshire Council

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	REVISED ANNUAL BUDGET 2019/20	PERIOD 7 VARIANCE AMOUNT	Over/ Under	PERIOD 8 VARIANCE AMOUNT	Over/ Under	PERIOD 9 VARIANCE AMOUNT	Over/ Under	PERIOD 10 ESTIMATE TO DATE	PERIOD 10 ACTUAL TO DATE	PERIOD 10 VARIANCE AMOUNT	Over/ Under
EMPLOYEE COSTS											
APT & C BASIC	10,260	168	under	179	under	262	under	7,597	7,311	286	under
APT & C OVERTIME	79	0	-	10	under	6	under	52	52	0	-
APT & C SUPERANNUATION	1,981	104	under	116	under	141	under	1,466	1,311	155	under
APT & C NIC	943	38	under	41	under	51	under	698	640	58	under
MANUAL BASIC	0	(22)	over	(26)	over	(30)	over	0	33	(33)	over
MANUAL OVERTIME	0	0	-	0	-	(1)	over	0	1	(1)	over
MANUAL SUPERANNUATION	0	(4)	over	(4)	over	(5)	over	0	5	(5)	over
MANUAL NIC	0	(2)	over	(2)	over	(2)	over	0	2	(2)	over
TRAVEL AND SUBSISTENCE	44	(4)	over	22	under	24	under	32	6	26	under
OTHER EMPLOYEE COSTS	0	0	-	0	-	(1)	over	0	1	(1)	over
PENSION INCREASES	219	0	-	2	under	0	-	162	163	(1)	over
ADDITONL PENSION COSTS	0	(4)	over	(4)	over	(6)	over	0	6	(6)	over
EMPLOYEE COSTS	13,526	274	under	334	under	439	under	10,007	9,531	476	under

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PROPERTY COSTS											
RATES	110	0	-	19	under	19	under	110	67	43	under
SCOTTISH WATER - UNMETERED CHARGES	4	(1)	over	(1)	over	0	-	3	4	(1)	over
SCOTTISH WATER - METERED CHARGES	8	(2)	over	(7)	over	(6)	over	8	13	(5)	over
RENT	6	0	-	6	under	6	under	0	0	0	-
SERVICE CHARGE	65	0	-	0	-	(7)	over	3	3	0	-
FACTORING CHARGES	0	0	-	(2)	over	(2)	over	0	0	0	-
OTHER ACCOMMODATION COSTS	31	1	under	19	under	19	under	0	0	0	-
BED AND BREAKFAST	0	(4)	over	(6)	over	(7)	over	0	7	(7)	over
PROPERTY INSURANCE	923	0	-	0	-	0	-	0	0	0	-
SECURITY COSTS	55	0	-	28	under	32	under	2	2	0	-
GROUND MAINTENANCE	4,257	(80)	over	(163)	over	(183)	over	4,019	4,218	(199)	over
REPAIRS & MAINTENANCE - INTERNAL CONTRACTOR	29,634	(262)	over	(489)	over	(357)	over	16,703	17,100	(397)	over
REPAIRS & MAINTENANCE - EXTERNAL CONTRACTOR	1,016	(112)	over	(43)	over	(253)	over	834	1,107	(273)	over
HOUSING - RENT FREE ACCOMMODATION	155	(33)	over	(32)	over	(38)	over	110	166	(56)	over
HOUSING - RENT W/O UNLET PERIODS	2,073	(39)	over	(49)	over	(55)	over	1,587	1,648	(61)	over
HOUSING - RENT W/O BAD PERIODS	4,404	535	under	928	under	1,045	under	2,367	1,206	1,161	under
EPC	0	(3)	over	(4)	over	(4)	over	0	4	(4)	over
ELECTRICITY - CONTRACT	769	20	under	4	under	39	under	504	471	33	under
GAS	274	5	under	33	under	28	under	178	170	8	under
HEATING OIL	54	0	-	2	under	5	under	49	31	18	under
SOLID FUEL	4	0	-	0	-	(1)	over	2	5	(3)	over
FIXTURE & FITTINGS	58	(48)	over	(86)	over	(98)	over	58	160	(102)	over
JANITOR SERVICE	30	0	-	0	-	0	-	30	30	0	-
CLEANING CONTRACT	428	(14)	over	(3)	over	(3)	over	428	431	(3)	over
CLEANING MATERIALS	60	16	under	18	under	21	under	43	19	24	under
WINDOW CLEANING	16	(1)	over	(6)	over	(6)	over	11	17	(6)	over
PEST CONTROL	122	7	under	(7)	over	(13)	over	103	93	10	under
REFUSE UPLIFT	0	(19)	over	(22)	over	(24)	over	0	27	(27)	over
REMOVAL & STORAGE COSTS	14	(22)	over	(32)	over	(35)	over	14	47	(33)	over
OTHER PROPERTY COSTS	34	0	-	1	under	(12)	over	35	38	(3)	over
PROPERTY COSTS	44,604	(56)	over	106	under	110	under	27,201	27,084	117	under

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SUPPLIES AND SERVICES											
COMPUTER EQUIPMENT PURCHASE	1,162	0	-	0	-	0	-	398	398	0	-
I.T. EQUIPMENT MAINT-CONTRACT	209	(3)	over	(6)	over	(6)	over	209	215	(6)	over
EQUIPMENT AND OTHER TOOLS	13	(2)	over	2	under	3	under	10	7	3	under
ADAPTATIONS FOR CLIENTS	0	0	-	(7)	over	0	-	0	7	(7)	over
SUPPLIES FOR CLIENTS	0	0	-	0	-	(2)	over	0	2	(2)	over
FURNITURE - OFFICE	10	2	under	2	under	1	under	7	5	2	under
FURNITURE - GENERAL	0	0	-	0	-	(1)	over	0	1	(1)	over
FURNISHINGS	0	0	-	(1)	over	(1)	over	0	1	(1)	over
MATERIALS	0	(5)	over	(12)	over	0	-	0	3	(3)	over
MATERIALS, APPARATUS & EQUIPMENT - EDUC	0	0	-	(1)	over	(1)	over	0	1	(1)	over
FOODSTUFFS - GENERAL	6	0	-	1	under	0	-	4	4	0	-
PROTECTIVE CLOTHING & UNIFORMS	12	1	under	2	under	2	under	9	6	3	under
LAUNDRY COSTS	16	0	-	1	under	(5)	over	15	15	0	-
OTHER SUPPLIES AND SERVICES	32	13	under	9	under	2	under	24	7	17	under
HEALTH AND SAFETY	15	8	under	9	under	10	under	11	0	11	under
CATERING - CONTRACT	0	0	-	(1)	over	(1)	over	0	1	(1)	over
OUTSOURCED MAIL	0	(11)	over	(11)	over	0	-	0	15	(15)	over
SUPPLIES AND SERVICES	1,475	3	under	(13)	over	1	under	687	688	(1)	over
TRANSPORT AND PLANT											
POOL CAR RECHARGE - RENTAL CHARGE	26	(5)	over	(9)	over	(9)	over	18	27	(9)	over
POOL CAR RECHARGE - FUEL	6	0	-	(1)	over	0	-	4	4	0	-
POOL CAR RECHARGE - ADDITIONAL CHARGES	1	(1)	over	(1)	over	(1)	over	1	2	(1)	over
OTHER TRANSPORT COSTS	0	(4)	over	(5)	over	(5)	over	0	5	(5)	over
FLEET SERVICE CHARGES - VEHICLE MAINTENANCE	23	0	-	0	-	1	under	16	14	2	under
FLEET SERVICE CHARGES - UNSCHEDULED LABOUR	1	0	-	0	-	0	-	0	0	0	-
FLEET SERVICE CHARGES - ASSET MODIFICATION	0	0	-	(1)	over	(5)	over	0	5	(5)	over
FLEET SERVICE CHARGES - LEASING	71	0	-	0	-	10	under	71	76	(5)	over
FLEET SERVICE CHARGES - HIRED VEHICLES	34	15	under	3	under	11	under	25	1	24	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	-	(1)	over	3	under	6	3	3	under
FLEET SERVICE CHARGES - FUEL	21	0	-	0	-	(1)	over	15	15	0	-
HIRE OF SKIPS	0	(1)	over	(1)	over	(1)	over	0	1	(1)	over
STORAGE	4	0	-	2	under	3	under	3	0	3	under
TAXI CHARGES - CONTRACTED	0	(3)	over	(4)	over	(4)	over	0	5	(5)	over
TRANSPORT AND PLANT	195	0	-	(19)	over	1	under	159	159	0	-

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ADMINISTRATION											
PRINTING AND STATIONERY	82	(5)	over	(18)	over	(15)	over	60	74	(14)	over
BULK PRINTING	53	6	under	10	under	(27)	over	36	22	14	under
TELEPHONES	84	4	under	0	-	(1)	over	58	58	0	-
MOBILE PHONES	27	2	under	1	under	2	under	18	13	5	under
ADVERTISING - RECRUITMENT	0	0	-	(1)	over	(1)	over	0	1	(1)	over
ADVERTISING - OF COUNCIL SERVICE AVAILABILITY	22	0	-	(1)	over	(1)	over	1	1	0	-
ADVERTISING - OTHER	12	5	under	6	under	7	under	9	1	8	under
POSTAGES/COURIERS	132	0	-	28	under	10	under	63	63	0	-
SMS MESSAGING	0	(1)	over	(1)	over	(1)	over	0	1	(1)	over
MEMBERSHIP FEES/SUBSCRIPTIONS	38	0	-	(1)	over	2	under	28	23	5	under
MEDICAL COSTS	25	(3)	over	(4)	over	(2)	over	18	21	(3)	over
LEGAL EXPENSES	86	0	-	30	under	37	under	46	22	24	under
PETTY OUTLAYS	4	1	under	(13)	over	(4)	over	3	7	(4)	over
GIRO BANK AGENCY FEES	9	5	under	5	under	6	under	7	0	7	under
PAYPOINT AGENCY FEES	61	(3)	over	2	under	7	under	44	42	2	under
INTERNET AGENCY FEES	6	3	under	3	under	4	under	4	0	4	under
OTHER ADMIN COSTS	15	0	-	(1)	over	0	-	11	11	0	-
MEMBERS ALLOWANCES	0	(3)	over	(3)	over	(3)	over	0	3	(3)	over
CONFERENCES - MEMBERS	0	(1)	over	(1)	over	(1)	over	0	1	(1)	over
CONFERENCES - OFFICIALS	7	3	under	3	under	4	under	1	1	0	-
TRAINING	0	(3)	over	(4)	over	(5)	over	0	5	(5)	over
INTERNAL SUPPORT SERVICES ALLOCATION	5,039	0	-	0	-	0	-	0	0	0	-
ADMINISTRATION	5,702	10	under	40	under	18	under	407	370	37	under
PAYMENT TO OTHER BODIES											
OTHER COMMITTEES OF THE AUTHORITY	3,108	0	-	0	-	(1)	over	1	1	0	-
GRANTS TO VOLUNTARY ORGANISATIONS	3	0	-	0	-	0	-	0	0	0	-
PAYMENTS TO VOLUNTARY ORGANISATIONS	31	(4)	over	0	-	(4)	over	19	19	0	-
PAYMENTS TO OTHER BODIES	32	0	-	0	-	(1)	over	0	0	0	-
PAYMENT TO OTHER BODIES	3,174	(4)	over	0	-	(6)	over	20	20	0	-
PAYMENT TO CONTRACTORS											
PAYMENT TO PRIVATE CONTRACTOR	80	(2)	over	0	-	(10)	over	57	62	(5)	over
PAYMENT TO EXTERNAL CONSULTANTS	20	0	-	0	-	4	under	20	26	(6)	over
PAYMENT TO CONTRACTORS	100	(2)	over	0	-	(6)	over	77	88	(11)	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	-	(7)	over	(7)	over	50	57	(7)	over
CFCR	20,589	0	-	0	-	0	-	0	0	0	-
INTEREST ON REVENUE BALANCES	(67)	0	-	0	-	0	-	0	0	0	-
FINANCING CHARGES	35,753	0	-	(7)	over	(7)	over	50	57	(7)	over
TOTAL EXPENDITURE	104,529	225	under	441	under	550	under	38,608	37,997	611	under
INCOME											
SALES - DEPARTMENTS OF THE AUTHORITY	(1,334)	0	-	0	-	0	-	(900)	(900)	0	-
FEES AND CHARGES - GENERAL	(4,465)	(39)	under rec	(46)	under rec	(52)	under rec	(1,908)	(1,856)	(52)	under rec
RENTAL INCOME	(460)	0	-	0	-	0	-	0	0	0	-
HOUSE RENTS	(90,578)	(185)	under rec	(198)	under rec	(203)	under rec	(64,182)	(63,935)	(247)	under rec
LOCK UP RENTS	(2,428)	(1)	under rec	0	-	0	-	(1,824)	(1,824)	0	-
COMMISSION	(163)	0	-	1	over rec	0	-	(109)	(109)	0	-
INSURANCE RECOVERIES	(176)	0	-	0	-	0	-	(54)	(54)	0	-
OTHER INCOME	(2,058)	0	-	27	over rec	74	over rec	(861)	(981)	120	over rec
REALLOCATION OF SUPPORT COSTS	(717)	0	-	0	-	0	-	0	0	0	-
TOTAL INCOME	(102,379)	(225)	under rec	(216)	under rec	(181)	under rec	(69,838)	(69,659)	(179)	under rec
YEAR END T/FER TO BALANCE SHEET	(2,150)	0	-	(225)	over	(369)	over	(1,625)	(1,193)	(432)	over
TOTAL YEAR END T/FER TO/FROM BALANCE SHEET	(2,150)	0	-	(225)	-	(369)	-	(1,625)	(1,193)	(432)	-
NET EXPENDITURE	0	0	-	0	-	0	-	(32,855)	(32,855)	0	-