

Appendix E

Housing and Technical Resources - HRA Variance Analysis 2017/18 (Period 13)

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Employee Costs	382k under	APT&C Basic / Superannuation / National Insurance - 356k under	HRA	This underspend reflects the current turnover levels within the service.
Property Costs	(891k) over	Grounds Maintenance - (250k) over	HRA	This overspend relates to grounds maintenance works which are demand led services and will be managed within the overall budget.
		Repairs and Maintenance - Internal and External Contractor - (1,245k) over	HRA	This overspend is due to repairs which are demand led services and will be managed within the overall budget.
		Rent Unlet Periods - 227k under	HRA	The void rent loss is lower than anticipated to date.
		<u>Rent W/o Bad Periods - 289k 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.
		Gas - 71k under	HRA	Expenditure on gas is lower than anticipated across the Service.

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Administration Costs	5k under	Bulk Printing - (54k) over	HRA	The overspend relates to an increase in the volume of scanning required to date.
		Telephones - 45k under	HRA	This reflects the early achievement of a 2018/19 saving.
		Postages / Couriers - 47k under	HRA	This reflects the early achievement of a 2018/19 saving.
		Legal Expenses - (56k) over	HRA	This is a demand led line and relates to the cost of pursuing rent arrears.
Income	(125k) under recovered	House Rents - (92k) under recovered	HRA	The under recovery is the result of additional Council House sales prior to the removal of the Right to Buy Scheme and also lower than anticipated rental income from new build accommodation.
		Lock up Rents - (57k) under recovered	HRA	The under recovery is due to removal of lockup and garage sites that are no longer in use.

* The underlined variances are the new variances since the last report

Housing & Technical Resources - HRA

EMPLOYEE COSTS

Housing & Technical Resources - HRA	REVISED ANNUAL BUDGET SLC 17/18 2	PERIOD 10 VARIANCE AMOUNT	Over/ Under	PERIOD 11 VARIANCE AMOUNT	Over/ Under	PERIOD 12 VARIANCE AMOUNT	Over/ Under	PERIOD 13 ESTIMATE TO DATE	PERIOD 13 ACTUAL TO DATE	PERIOD 13 VARIANCE AMOUNT	Over/ Under
Expenditure / Income Variance Trends 2017/18											
EMPLOYEE COSTS											
APT & C BASIC	9,592	131	under	135	under	139	under	8,632	8,514	118	under
APT & C OVERTIME	79	4	under	6	under	1	under	71	75	(4)	over
APT & C SUPERANNUATION	1,847	164	under	181	under	197	under	1,662	1,451	211	under
APT & C NIC	858	24	under	27	under	28	under	772	745	27	under
MANUAL OVERTIME	0	(1)	over	(1)	over	(1)	over	0	1	(1)	over
TRAVEL AND SUBSISTENCE	44	22	under	24	under	26	under	39	11	28	under
OTHER EMPLOYEE COSTS	0	(5)	over	(5)	over	(5)	over	0	5	(5)	over
PENSION INCREASES	219	2	under	19	under	0		197	180	17	under
ADDITIONAL PENSION COSTS	0	(9)	over	(9)	over	(9)	over	0	9	(9)	over
EMPLOYEE COSTS	12,639	332	under	377	under	376	under	11,373	10,991	382	under

Housing & Technical Resources - HRA

PROPERTY COSTS

Housing & Technical Resources - HRA	REVISED ANNUAL BUDGET SLC 17/18 2	PERIOD 10 VARIANCE AMOUNT	Over/ Under	PERIOD 11 VARIANCE AMOUNT	Over/ Under	PERIOD 12 VARIANCE AMOUNT	Over/ Under	PERIOD 13 ESTIMATE TO DATE	PERIOD 13 ACTUAL TO DATE	PERIOD 13 VARIANCE AMOUNT	Over/ Under
PROPERTY COSTS											
RATES	126	1	under	1	under	1	under	126	125	1	under
SCOTTISH WATER - UNMETERED CHARGES	4	2	under	1	under	2	under	4	2	2	under
SCOTTISH WATER - METERED CHARGES	8	(5)	over	(5)	over	(5)	over	7	13	(6)	over
RENT	6	0		0		0		0	0	0	
SERVICE CHARGE	65	0		0		0		4	4	0	
OTHER ACCOMMODATION COSTS	101	18	under	19	under	19	under	101	82	19	under
BED AND BREAKFAST	0	(6)	over	(7)	over	(7)	over	0	9	(9)	over
PROPERTY INSURANCE	923	0		(1)	over	(1)	over	923	924	(1)	over
SECURITY COSTS	55	36	under	40	under	41	under	50	5	45	under
GROUND MAINTENANCE	3,923	(146)	over	(175)	over	(158)	over	3,923	4,173	(250)	over
REPAIRS & MAINTENANCE - INTERNAL CONTRACTOR	24,711	(801)	over	(794)	over	(900)	over	21,462	22,603	(1,141)	over
REPAIRS & MAINTENANCE - EXTERNAL CONTRACTOR	946	(38)	over	(87)	over	(94)	over	628	732	(104)	over
HOUSING - RENT FREE ACCOMMODATION	155	11	under	12	under	11	under	135	130	5	under
HOUSING - RENT W/O UNLET PERIODS	1,960	187	under	208	under	178	under	1,714	1,487	227	under
HOUSING - RENT W/O BAD PERIODS	2,998	0		0		0		821	532	289	under
ASBESTOS	0	0	over	0	over	0	over	0	0	0	
EPC	0	(3)	over	(3)	over	(4)	over	0	4	(4)	over
ELECTRICITY - CONTRACT	717	3	under	(1)	over	0		419	414	5	under
GAS	310	53	under	59	under	65	under	232	161	71	under
HEATING OIL	54	0		0		0		26	26	0	
SOLID FUEL	4	1	under	2	under	2	under	3	1	2	under
FIXTURE & FITTINGS	58	(6)	over	(22)	over	(19)	over	56	79	(23)	over
JANITOR SERVICE	150	0		(7)	over	(7)	over	150	157	(7)	over
CLEANING CONTRACT	417	(32)	over	(32)	over	(32)	over	417	449	(32)	over
CLEANING MATERIALS	60	24	under	28	under	31	under	57	24	33	under
HEALTH AND HYGIENE	0	(3)	over	(3)	over	(3)	over	0	3	(3)	over
WINDOW CLEANING	16	0		(15)	over	(17)	over	15	13	2	under
PEST CONTROL	122	31	under	38	under	43	under	113	75	38	under
REFUSE UPLIFT	0	(15)	over	(17)	over	(19)	over	0	17	(17)	over
REMOVAL & STORAGE COSTS	14	(20)	over	(18)	over	(21)	over	13	31	(18)	over
OTHER PROPERTY COSTS	35	(13)	over	(13)	over	(13)	over	33	47	(14)	over
OFFICE ACCOM-FACILITIES MANAGEMENT	0	(1)	over	(1)	over	(1)	over	0	1	(1)	over
PROPERTY COSTS	37,938	(724)	over	(795)	over	(911)	over	31,432	32,323	(891)	over

South Lanarkshire Council

Housing & Technical Resources - HRA

Expenditure / Income Variance Trends 2017/18

	REVISED ANNUAL BUDGET SLC 17/18 2	PERIOD 10 VARIANCE AMOUNT	Over/ Under	PERIOD 11 VARIANCE AMOUNT	Over/ Under	PERIOD 12 VARIANCE AMOUNT	Over/ Under	PERIOD 13 ESTIMATE TO DATE	PERIOD 13 ACTUAL TO DATE	PERIOD 13 VARIANCE AMOUNT	Over/ Under
SUPPLIES AND SERVICES											
COMPUTER EQUIPMENT PURCHASE	297	4	under	6	under	6	under	233	226	7	under
I.T. EQUIPMENT MAINT-CONTRACT	209	0		0		0		200	194	6	under
EQUIPMENT AND OTHER TOOLS	13	0		(2)	over	(2)	over	13	15	(2)	over
AIDS FOR CLIENTS	0	0		0		(1)	over	0	4	(4)	over
ADAPTATIONS FOR CLIENTS	0	0		0		0		0	9	(9)	over
SUPPLIES FOR CLIENTS	0	(1)	over	(1)	over	(1)	over	0	1	(1)	over
FURNITURE - OFFICE	10	3	under	4	under	5	under	9	5	4	under
FURNITURE - GENERAL	0	(7)	over	(8)	over	(8)	over	0	8	(8)	over
FURNISHINGS	0	(1)	over	(1)	over	(1)	over	0	1	(1)	over
MATERIALS	0	(4)	over	(5)	over	(5)	over	0	6	(6)	over
FOODSTUFFS - GENERAL	6	(1)	over	0		0		6	5	1	under
PROTECTIVE CLOTHING & UNIFORMS	12	5	under	5	under	6	under	12	7	5	under
LAUNDRY COSTS	16	11	under	0		0		15	2	13	under
OTHER SUPPLIES AND SERVICES	32	(1)	over	(1)	over	18	under	31	12	19	under
HEALTH AND SAFETY	15	0		11	under	0		1	1	0	
CATERING - CONTRACT	0	(1)	over	(1)	over	(1)	over	0	1	(1)	over
CATERING - OUTWITH CONTRACT	0	(1)	over	(1)	over	(1)	over	0	1	(1)	over
ARTIST FEES	0	0		0		0		0	5	(5)	over
OUTSOURCED MAIL	0	(11)	over	(11)	over	(13)	over	0	13	(13)	over
SUPPLIES AND SERVICES	610	(5)	over	(5)	over	2	under	520	516	4	under
TRANSPORT AND PLANT											
PURCHASE OF PLANT	0	0		(1)	over	(1)	over	0	1	(1)	over
POOL CAR RECHARGE - RENTAL CHARGE	38	7	under	9	under	11	under	35	23	12	under
POOL CAR RECHARGE - FUEL	13	5	under	6	under	6	under	12	5	7	under
POOL CAR RECHARGE - ADDITIONAL CHARGES	2	0		0		1	under	2	1	1	under
OTHER TRANSPORT COSTS	0	(3)	over	(3)	over	(3)	over	0	3	(3)	over
FLEET SERVICE CHARGES - VEHICLE MAINTENANCE	8	(8)	over	(10)	over	(10)	over	7	19	(12)	over
FLEET SERVICE CHARGES - UNSCHEDULED LABOUR	0	(1)	over	(1)	over	(1)	over	0	1	(1)	over
FLEET SERVICE CHARGES - LEASING	90	1	under	8	under	15	under	76	61	15	under
FLEET SERVICE CHARGES - HIRED VEHICLES	30	21	under	0		0		28	0	28	under
FLEET SERVICE CHARGES - CONTRACT HIRE	6	4	under	5	under	5	under	0	0	0	
FLEET SERVICE CHARGES - ROAD FUND LICENCES	0	0		(1)	over	(2)	over	0	4	(4)	over
FLEET SERVICE CHARGES - FUEL	25	3	under	4	under	4	under	23	19	4	under
HIRE OF EXTERNAL VEHICLES	0	(2)	over	(2)	over	(2)	over	0	2	(2)	over
HIRE OF SKIPS	0	(3)	over	(3)	over	(3)	over	0	3	(3)	over
STORAGE	4	3	under	3	under	4	under	0	0	0	
TAXI CHARGES - CONTRACTED	0	(2)		(2)		(2)		0	3	(3)	
TRANSPORT AND PLANT	216	25	under	12	under	22	under	183	145	38	under

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ADMINISTRATION											
PRINTING AND STATIONERY	86	(12)	over	(10)	over	(7)	over	82	91	(9)	over
BULK PRINTING	75	(43)	over	(43)	over	(53)	over	69	123	(54)	over
TELEPHONES	131	27	under	30	under	34	under	121	76	45	under
MOBILE PHONES	27	8	under	9	under	9	under	13	13	0	
ADVERTISING - OF COUNCIL SERVICE AVAILABILITY	67	(1)	over	(1)	over	(1)	over	1	1	0	
ADVERTISING - OTHER	12	8	under	9	under	10	under	11	(4)	15	under
POSTAGES/COURIERS	154	36	under	39	under	44	under	112	65	47	under
MEMBERSHIP FEES/SUBSCRIPTIONS	38	(2)	over	(2)	over	(3)	over	36	41	(5)	over
INSURANCE	0	0		0		0		0	0	0	
MEDICAL COSTS	25	(3)	over	(3)	over	(7)	over	24	28	(4)	over
LEGAL EXPENSES	86	(30)	over	(41)	over	(48)	over	80	136	(56)	over
PETTY OUTLAYS	4	1	under	1	under	2	under	4	2	2	under
HOSPITALITY	0	(1)	over	(1)	over	(1)	over	0	1	(1)	over
GIRO BANK AGENCY FEES	9	0		0		8	under	9	0	9	under
PAYPOINT AGENCY FEES	61	(8)	over	(8)	over	(8)	over	59	67	(8)	over
INTERNET AGENCY FEES	6	4	under	5	under	5	under	6	0	6	under
OTHER ADMIN COSTS	27	(1)	over	(1)	over	17	under	26	8	18	under
CONFERENCES - MEMBERS	0	(1)	over	(1)	over	(1)	over	0	1	(1)	over
CONFERENCES - OFFICIALS	7	4	under	5	under	5	under	7	1	6	under
TRAINING	0	(2)	over	(2)	over	(2)	over	0	5	(5)	over
INTERNAL SUPPORT SERVICES ALLOCATION	5,071	0		0		0		0	0	0	
ADMINISTRATION	5,886	(16)	over	(15)	over	3	under	660	655	5	under
PAYMENT TO OTHER BODIES											
OTHER COMMITTEES OF THE AUTHORITY	3,424	0		0		0		0	0	0	
OTHER LOCAL AUTHORITIES	0	0		0		0		0	0	0	
GRANTS TO VOLUNTARY ORGANISATIONS	3	0		0		0		0	0	0	
PAYMENTS TO VOLUNTARY ORGANISATIONS	31	(22)	over	8	under	0		31	31	0	
PAYMENTS TO OTHER BODIES	32	(13)	over	(13)	over	(13)	over	32	45	(13)	over
PAYMENT TO OTHER BODIES	3,490	(35)	over	(5)	over	(13)	over	63	76	(13)	over
PAYMENT TO CONTRACTORS											
PAYMENT TO PRIVATE CONTRACTOR	80	(1)	over	6	under	1	under	75	49	26	under
PAYMENT TO EXTERNAL CONSULTANTS	20	(3)	over	(10)	over	(13)	over	20	3	17	under
PAYMENT TO CONTRACTORS	100	(4)	over	(4)	over	(12)	over	95	52	43	under
TRANSFER PAYMENTS											
TRANSFER PAYMENTS	0	0		0		0		0	0	0	

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FINANCING CHARGES											
INTEREST-DEBT CHARGES	14,383	0		0		0		0	0	0	
I.T. EQUIPMENT LEASING-CONTRACT	67	5	under	8	under	9	under	67	54	13	under
CFCR	19,520	0		0		0		19,520	19,520	0	
INTEREST ON REVENUE BALANCES	(67)	0		0		0		0	0	0	
FINANCING CHARGES	33,903	5	under	8	under	9	under	19,587	19,574	13	under
TOTAL EXPENDITURE	94,782	(422)	over	(427)	over	(524)	over	63,913	64,332	(419)	over
INCOME											
SALES - DEPARTMENTS OF THE AUTHORITY	(1,201)	0		0		0		(1,080)	(1,080)	0	
FEES AND CHARGES - GENERAL	(4,539)	100	over rec	65	over rec	131	over rec	(2,480)	(2,507)	27	over rec
RENTAL INCOME	(460)	0		0		0		0	0	0	
HOUSE RENTS	(83,187)	(42)	under rec	(55)	under rec	(52)	under rec	(72,838)	(72,746)	(92)	under rec
LOCK UP RENTS	(2,392)	(43)	under rec	(48)	under rec	(52)	under rec	(1,946)	(1,889)	(57)	under rec
COMMISSION	(216)	0		0		0		(32)	(32)	0	
INSURANCE RECOVERIES	(250)	0		0		0		(98)	(93)	(5)	under rec
OTHER INCOME	(2,273)	0		0		0		(1,258)	(1,260)	2	over rec
REALLOCATION OF SUPPORT COSTS	(883)	0		0		0		0	0	0	
TOTAL INCOME	(95,401)	15	over rec	(38)	under rec	27	over rec	(79,732)	(79,607)	(125)	under rec
TOTAL YEAR END T/IFER TO/FROM BALANCE SHEET	619	407	under	465	under	497	under	571	27	544	under
NET EXPENDITURE	0	0		0		0		(15,248)	(15,248)	0	