

Appendix E

Housing and Technical Resources - HRA Variance Analysis 2018/19 (Period 6)

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Employee Costs	86k under	APT&C Basic / Superannuation / National Insurance - 82k under	HRA	This underspend is due to higher than anticipated staff turnover.
Property Costs	(83k) over	<u>Grounds Maintenance - (36k) over</u>	HRA	This overspend relates to grounds maintenance works which are demand led services and has been managed within the overall budget.
		Repairs and Maintenance - Internal and External Contractor - (85k) over	HRA	This overspend is due to repairs which are demand led. The overspend is being managed within the overall budget.
		<u>Rent W/o Unlet Periods - 55k 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.
Income	(19k) under recovered	<u>House Rents - (34k) under recovered</u>	HRA	The under recovery is the result of timing of completion of new build accommodation.

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

South Lanarkshire Council

Housing & Technical Resources (HRA) - Total

Expenditure / Income Variance Trends 2018/19

	REVISED ANNUAL BUDGET 2018/19	PERIOD 3 VARIANCE AMOUNT	Over/ Under	PERIOD 4 VARIANCE AMOUNT	Over/ Under	PERIOD 5 VARIANCE AMOUNT	Over/ Under	PERIOD 6 ESTIMATE TO DATE	PERIOD 6 ACTUAL TO DATE	PERIOD 6 VARIANCE AMOUNT	Over/ Under
EMPLOYEE COSTS											
APT & C BASIC	9,644	(10)	over	(20)	over	(15)	over	3,486	3,495	(9)	over
APT & C OVERTIME	79	3	under	8	under	0	-	29	18	11	under
APT & C SUPERANNUATION	1,862	26	under	40	under	56	under	673	602	71	under
APT & C NIC	870	7	under	11	under	15	under	315	295	20	under
MANUAL BASIC	0	0	-	0	-	0	-	0	2	(2)	over
TRAVEL AND SUBSISTENCE	44	5	under	7	under	0	-	16	3	13	under
OTHER EMPLOYEE COSTS	0	0	-	0	-	0	-	0	8	(8)	over
PENSION INCREASES	219	(5)	over	(7)	over	2	under	79	89	(10)	over
EMPLOYEE COSTS	12,718	26	under	39	under	58	under	4,598	4,512	86	under
PROPERTY COSTS											
RATES	126	0	-	0	-	0	-	0	0	0	-
SCOTTISH WATER - UNMETERED CHARGES	4	0	-	0	-	0	-	2	1	1	under
SCOTTISH WATER - METERED CHARGES	8	(3)	over	0	-	(5)	over	8	14	(6)	over
RENT	6	0	-	0	-	0	-	3	3	0	-
SERVICE CHARGE	65	(3)	over	(4)	over	(3)	over	0	0	0	-
OTHER ACCOMMODATION COSTS	101	0	-	0	-	0	-	1	0	1	under
BED AND BREAKFAST	0	(2)	over	(8)	over	(9)	over	0	13	(13)	over
PROPERTY INSURANCE	923	0	-	0	-	0	-	0	0	0	-
SECURITY COSTS	55	0	-	0	-	1	under	0	(3)	3	under
GROUND MAINTENANCE	3,923	(3)	over	(6)	over	(15)	over	3,690	3,726	(36)	over
REPAIRS & MAINTENANCE - INTERNAL CONTRACTOR	26,153	(5)	over	(29)	over	(40)	over	8,252	8,306	(54)	over
LIFE CYCLE MAINTENANCE	0	(2)	over	0	-	(2)	over	0	2	(2)	over
REPAIRS & MAINTENANCE - EXTERNAL CONTRACTOR	1,016	3	over	5	under	4	under	400	431	(31)	over
ADAPTIONS - INTERNAL CONTRACTORS	0	(2)	over	0	-	0	-	0	0	0	-
HOUSING - RENT FREE ACCOMMODATION	155	0	-	0	-	0	-	68	66	2	under
HOUSING - RENT W/O UNLET PERIODS	2,040	0	-	0	-	0	-	720	665	55	under
HOUSING - RENT W/O BAD PERIODS	5,658	0	-	0	-	0	-	319	319	0	-
EPC	0	(1)	over	(1)	over	(1)	over	0	2	(2)	over
ELECTRICITY - CONTRACT	721	0	-	0	-	0	-	156	156	0	-
GAS	246	0	-	0	-	0	-	12	12	0	-
HEATING OIL	54	0	-	0	-	0	-	4	4	0	-
SOLID FUEL	4	0	-	0	-	0	-	0	0	0	-
FIXTURE & FITTINGS	58	0	-	(1)	over	(3)	over	41	41	0	-
JANITOR SERVICE	163	6	under	6	under	4	under	77	77	0	-
CLEANING CONTRACT	404	(8)	over	(11)	over	0	-	155	155	0	-
CLEANING MATERIALS	60	4	under	5	under	10	under	25	14	11	under
WINDOW CLEANING	16	(1)	over	0	-	1	under	6	5	1	under
PEST CONTROL	122	9	under	12	under	7	under	47	46	1	under
REFUSE UPLIFT	0	(5)	over	(5)	over	(10)	over	0	12	(12)	over
REMOVAL & STORAGE COSTS	14	(3)	over	(5)	over	(3)	over	9	9	0	-
OTHER PROPERTY COSTS	35	0	-	0	-	0	-	8	8	0	-
OFFICE ACCOM-FACILITIES MANAGEMENT	0	0	-	0	-	(1)	over	0	2	(2)	over
PROPERTY COSTS	42,130	(16)	over	(42)	over	(65)	over	14,003	14,086	(83)	over

South Lanarkshire Council

Housing & Technical Resources (HRA) - Total

Expenditure / Income Variance Trends 2018/19

	REVISED ANNUAL BUDGET 2018/19	PERIOD 3 VARIANCE AMOUNT	Over/ Under	PERIOD 4 VARIANCE AMOUNT	Over/ Under	PERIOD 5 VARIANCE AMOUNT	Over/ Under	PERIOD 6 ESTIMATE TO DATE	PERIOD 6 ACTUAL TO DATE	PERIOD 6 VARIANCE AMOUNT	Over/ Under
SUPPLIES AND SERVICES											
COMPUTER EQUIPMENT PURCHASE	297	0	-	3	under	0	-	126	125	1	under
I.T. EQUIPMENT MAINT-CONTRACT	209	0	-	0	-	0	-	160	160	0	-
EQUIPMENT AND OTHER TOOLS	13	(2)	over	(4)	over	1	under	0	0	0	-
AIDS FOR CLIENTS	0	0	-	0	-	2	under	0	(2)	2	under
ADAPTATIONS FOR CLIENTS	0	(1)	over	0	-	0	-	0	0	0	-
FURNITURE - OFFICE	10	1	under	2	under	3	under	4	0	4	under
FURNITURE - GENERAL	0	0	-	0	-	2	under	0	(2)	2	under
FURNISHINGS	0	0	-	0	-	1	under	0	(3)	3	under
MATERIALS	0	(2)	over	(6)	over	1	under	0	(1)	1	under
FOODSTUFFS - GENERAL	6	1	under	1	under	0	-	3	2	1	under
PROTECTIVE CLOTHING & UNIFORMS	12	2	under	2	under	1	under	0	(1)	1	under
LAUNDRY COSTS	16	3	under	4	under	0	-	0	0	0	-
OTHER SUPPLIES AND SERVICES	32	2	under	(1)	over	0	-	5	6	(1)	over
HEALTH AND SAFETY	15	1	under	2	under	3	under	6	2	4	under
CATERING - OUTWITH CONTRACT	0	(1)	over	(1)	over	(1)	over	0	1	(1)	over
OUTSOURCED MAIL	0	(3)	over	(4)	over	(5)	over	0	5	(5)	over
SUPPLIES AND SERVICES	610	1	under	(2)	over	8	under	304	292	12	under
TRANSPORT AND PLANT											
POOL CAR RECHARGE - RENTAL CHARGE	25	0	-	1	under	1	under	10	12	(2)	over
POOL CAR RECHARGE - FUEL	6	0	-	0	-	0	-	2	3	(1)	over
POOL CAR RECHARGE - ADDITIONAL CHARGES	1	0	-	0	-	0	-	0	0	0	-
OTHER TRANSPORT COSTS	0	0	-	0	-	(1)	over	0	1	(1)	over
FLEET SERVICE CHARGES - VEHICLE MAINTENANCE	23	2	under	1	under	2	under	9	5	4	under
FLEET SERVICE CHARGES - PARTS	1	0	-	0	-	0	-	0	0	0	-
FLEET SERVICE CHARGES - TYRES	0	(2)	over	(2)	over	(2)	over	0	2	(2)	over
FLEET SERVICE CHARGES - HIRED VEHICLES	71	(5)	over	(1)	over	3	under	19	19	0	-
FLEET SERVICE CHARGES - CONTRACT HIRE	34	5	under	0	-	0	-	0	0	0	-
FLEET SERVICE CHARGES - FUEL	8	1	under	2	under	3	under	3	0	3	under
HIRE OF EXTERNAL VEHICLES	21	1	under	0	-	1	under	8	6	2	under
PUPIL TRANSPORT-SPECIAL EDUCATIONAL NEEDS	4	1	under	1	under	1	under	2	0	2	under
TAXI CHARGES - AD HOC	0	(1)	over	(1)	over	(1)	over	0	1	(1)	over
TRANSPORT AND PLANT	194	2	under	1	under	7	under	53	49	4	under

Housing & Technical Resources (HRA) - Total

ADMINISTRATION

	REVISED ANNUAL BUDGET 2018/19	PERIOD 3 VARIANCE AMOUNT	Over/ Under	PERIOD 4 VARIANCE AMOUNT	Over/ Under	PERIOD 5 VARIANCE AMOUNT	Over/ Under	PERIOD 6 ESTIMATE TO DATE	PERIOD 6 ACTUAL TO DATE	PERIOD 6 VARIANCE AMOUNT	Over/ Under
Housing & Technical Resources (HRA) - Total											
Expenditure / Income Variance Trends 2018/19											
ADMINISTRATION											
PRINTING AND STATIONERY	86	0	-	(6)	over	0	-	36	49	(13)	over
BULK PRINTING	53	0	-	0	-	0	-	30	21	9	under
TELEPHONES	91	0	-	0	-	0	-	26	35	(9)	over
MOBILE PHONES	27	2	under	3	under	2	under	7	7	0	-
ADVERTISING - OF COUNCIL SERVICE AVAILABILITY	22	0	-	0	-	0	-	0	0	0	-
ADVERTISING - OTHER	12	0	-	0	-	0	-	0	0	0	-
POSTAGES/COURIERS	132	0	-	0	-	0	-	37	37	0	-
MEMBERSHIP FEES/SUBSCRIPTIONS	38	0	-	0	-	0	-	28	28	0	-
MEDICAL COSTS	25	2	under	1	under	0	-	10	12	(2)	over
LEGAL EXPENSES	86	(7)	over	0	-	(13)	over	73	64	9	under
PETTY OUTLAYS	4	0	-	0	-	0	-	2	2	0	-
GIRO BANK AGENCY FEES	9	2	under	2	under	3	under	4	0	4	under
PAYPOINT AGENCY FEES	61	1	under	0	-	5	under	22	22	0	-
INTERNET AGENCY FEES	6	1	under	2	under	2	under	3	0	3	under
OTHER ADMIN COSTS	15	0	-	1	under	1	under	6	5	1	under
CONFERENCES - OFFICIALS	7	1	under	2	under	1	under	3	1	2	under
TRAINING	0	(3)	over	(3)	over	(3)	over	0	3	(3)	over
INTERNAL SUPPORT SERVICES ALLOCATION	5,039	0	-	0	-	0	-	0	0	0	-
ADMINISTRATION	5,713	(1)	over	2	under	(2)	over	287	286	1	under
PAYMENT TO OTHER BODIES											
GRANTS TO VOLUNTARY ORGANISATIONS	3,489	0	-	0	-	0	-	0	0	0	-
PAYMENTS TO OTHER BODIES	3	0	-	0	-	0	-	0	0	0	-
SUPPORTING PEOPLE INTERNAL PROVIDER	31	0	-	0	-	0	-	42	42	0	-
SUPPORTING PEOPLE EXTERNAL PROVIDER	32	0	-	0	-	0	-	0	0	0	-
PAYMENT TO OTHER BODIES	3,555	0	-	0	-	0	-	42	42	0	-
PAYMENT TO CONTRACTORS											
PAYMENT TO PRIVATE CONTRACTOR	80	0	-	0	-	(1)	over	8	9	(1)	over
PAYMENT TO EXTERNAL CONSULTANTS	20	0	-	0	-	0	-	16	16	0	-
PAYMENT TO CONTRACTORS	100	0	-	0	-	(1)	over	24	25	(1)	over

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FINANCING CHARGES											
INTEREST-DEBT CHARGES	14,801	0	-	0	-	0	-	0	0	0	-
I.T. EQUIPMENT LEASING-CONTRACT	67	0	-	0	-	0	-	1	1	0	-
CFCR	23,730	0	-	0	-	0	-	0	0	0	-
INTEREST ON REVENUE BALANCES	(67)	0	-	0	-	0	-	0	0	0	-
FINANCING CHARGES	38,531	0	-	0	-	0	-	1	1	0	-
TOTAL EXPENDITURE	103,551	12	under	(2)	over	5	under	19,312	19,293	19	under
INCOME											
SALES - DEPARTMENTS OF THE AUTHORITY	(1,169)	0	-	0	-	0	-	(450)	(450)	0	-
FEES AND CHARGES - GENERAL	(4,475)	2	under	3	under	14	under	(992)	(1,005)	13	over rec
RENTAL INCOME	(460)	0	-	0	-	0	-	0	0	0	-
HOUSE RENTS	(86,777)	0	-	(2)	over	(21)	over	(28,860)	(28,826)	(34)	under rec
LOCK UP RENTS	(2,486)	0	-	0	-	0	-	(885)	(885)	0	-
COMMISSION	(216)	0	-	0	-	0	-	(44)	(44)	0	-
INSURANCE RECOVERIES	(250)	0	-	0	-	0	-	(16)	(16)	0	-
OTHER INCOME	(2,304)	1	under	1	under	2	under	(525)	(527)	2	over rec
REALLOCATION OF SUPPORT COSTS	(811)	0	-	0	-	0	-	0	0	0	-
TOTAL INCOME	(98,948)	3	over rec	2	over rec	(5)	under rec	(31,772)	(31,753)	(19)	under rec
YEAR END T/FER TO BALANCE SHEET	(4,603)	(15)	over	0	-	0	-	(1,770)	(1,770)	0	-
			-		-		-				-
TOTAL YEAR END T/FER TO/FROM BALANCE SHEET	(4,603)	(15)		0		0		(1,770)	(1,770)	0	
NET EXPENDITURE	0	0	-	0	-	0	-	(14,230)	(14,230)	0	-