

**Appendix E**

**Housing and Technical Resources - HRA Variance Analysis 2018/19 (Period 13)**

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Employee Costs	111k under	APT&C Basic / Superannuation / National Insurance - 115k under	HRA	This underspend is due to higher than anticipated staff turnover.
Property Costs	47k under	<u>Grounds Maintenance - (96k) 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 - (617k) over	HRA	This overspend is due to repairs which are demand led. The overspend is being managed within the overall budget.
		Rent W/o Unlet Periods - 223k under	HRA	This underspend reflects a lower than anticipated level of void rent loss due to the time to re-let properties being less than anticipated.
		Rent W/o Bad Periods - 554k under	HRA	This underspend reflects a lower than anticipated level of bad debt provision due to the timing of the roll out of Universal Credit.

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Income	(239k) under recovered	House Rents - (226k) under recovered	HRA	The under recovery reflects the timing of the new units being added to the housing stock.

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

**Housing & Technical Resources (HRA) - Total**[illegible]

South Lanarkshire Council

Housing & Technical Resources (HRA) - Total

Expenditure / Income Variance Trends 2018/19

	REVISED ANNUAL BUDGET 2018/19	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	15	under	15	under	45	under	126	81	45	under
SCOTTISH WATER - UNMETERED CHARGES	4	1	under	0	-	1	under	4	4	0	-
SCOTTISH WATER - METERED CHARGES	8	(11)	over	(14)	over	(16)	over	8	25	(17)	over
RENT	6	0	-	0	-	0	-	6	6	0	-
SERVICE CHARGE	65	0	-	2	under	0	-	3	3	0	-
OTHER ACCOMMODATION COSTS	101	1	under	1	under	1	under	1	0	1	under
BED AND BREAKFAST	0	(24)	over	(27)	over	(28)	over	0	28	(28)	over
PROPERTY INSURANCE	923	0	-	(1)	over	(1)	over	923	924	(1)	over
SECURITY COSTS	55	2	under	3	under	48	under	50	(2)	52	under
GROUND MAINTENANCE	4,257	(109)	over	(127)	over	(27)	over	4,257	4,353	(96)	over
GROUNDS MAINTENANCE ADDITIONAL WORKS	0	-	-	0	-	0	-	0	1	(1)	over
REPAIRS & MAINTENANCE - INTERNAL CONTRACTOR	26,196	(100)	over	(145)	over	(323)	over	21,724	22,102	(378)	over
LIFE CYCLE MAINTENANCE	0	(2)	over	0	-	0	-	0	0	0	-
REPAIRS & MAINTENANCE - EXTERNAL CONTRACTOR	1,016	(60)	over	(81)	over	(28)	over	1,016	1,255	(239)	over
HOUSING - RENT FREE ACCOMMODATION	155	0	-	(9)	over	(27)	over	155	182	(27)	over
HOUSING - RENT W/O UNLET PERIODS	2,040	127	under	151	under	121	under	1,873	1,650	223	under
HOUSING - RENT W/O BAD PERIODS	5,658	212	under	296	under	316	under	1,421	867	554	under
EPC	0	(3)	over	(3)	over	(4)	over	0	4	(4)	over
ELECTRICITY - CONTRACT	721	0	-	0	-	0	-	384	384	0	-
GAS	246	0	-	0	-	0	-	227	177	50	under
HEATING OIL	54	0	-	0	-	21	under	21	21	0	-
SOLID FUEL	4	0	-	1	under	0	-	3	4	(1)	over
FIXTURE & FITTINGS	58	(11)	over	(37)	over	(40)	over	56	98	(42)	over
JANITOR SERVICE	163	0	-	0	-	0	-	77	77	0	-
CLEANING CONTRACT	404	0	-	0	-	0	-	404	425	(21)	over
CLEANING OUTWITH CONTRACT	0	-	-	0	-	(1)	over	0	0	0	-
CLEANING MATERIALS	60	25	under	25	under	29	under	57	29	28	under
WINDOW CLEANING	16	(1)	over	(5)	over	(4)	over	15	20	(5)	over
PEST CONTROL	122	0	-	8	under	15	under	112	89	23	under
REFUSE UPLIFT	0	(22)	over	(25)	over	(28)	over	0	31	(31)	over
REMOVAL & STORAGE COSTS	14	(4)	over	(7)	over	(10)	over	13	29	(16)	over
OTHER PROPERTY COSTS	35	0	-	0	-	0	-	35	54	(19)	over
OFFICE ACCOM-FACILITIES MANAGEMENT	0	(2)	over	(2)	over	(2)	over	0	3	(3)	over
PROPERTY COSTS	42,507	34	under	19	under	58	under	32,971	32,924	47	under

### Expenditure / Income Variance Trends 2018/19

Housing & Technical Resources (HRA) - Total	REVISED ANNUAL BUDGET 2018/19	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	15	under	40	under	46	under	286	240	46	under
I.T. EQUIPMENT MAINT-CONTRACT	209	9	under	0	-	0	-	188	188	0	-
EQUIPMENT AND OTHER TOOLS	13	(6)	over	2	under	1	under	13	0	13	under
AIDS FOR CLIENTS	0	2	under	0	-	0	-	0	0	0	-
FURNITURE - OFFICE	10	3	under	4	under	0	-	5	5	0	-
FURNITURE - GENERAL	0	2	under	2	under	2	under	0	(2)	2	under
FURNISHINGS	0	3	under	0	-	0	-	0	0	0	-
MATERIALS	0	(6)	over	(11)	over	(11)	over	0	12	(12)	over
MATERIALS (INSURABLE LOSSES)	0	(1)	over	(1)	over	(1)	over	0	1	(1)	over
MATERIALS, APPARATUS & EQUIPMENT - EDUC	0	(1)	over	(1)	over	(1)	over	0	1	(1)	over
FOODSTUFFS - GENERAL	6	1	under	1	under	1	under	6	4	2	under
PROTECTIVE CLOTHING & UNIFORMS	12	0	-	0	-	0	-	12	3	9	under
LAUNDRY COSTS	16	10	under	0	-	11	under	15	5	10	under
OTHER SUPPLIES AND SERVICES	32	0	-	14	under	0	-	6	6	0	-
HEALTH AND SAFETY	15	9	under	8	under	10	under	15	3	12	under
CATERING - OUTWITH CONTRACT	0	(1)	over	(1)	over	(1)	over	0	1	(1)	over
OUTSOURCED MAIL	0	(23)	over	(24)	over	(26)	over	0	28	(28)	over
<b>SUPPLIES AND SERVICES</b>	<b>610</b>	<b>16</b>	<b>under</b>	<b>33</b>	<b>under</b>	<b>31</b>	<b>under</b>	<b>546</b>	<b>495</b>	<b>51</b>	<b>under</b>
TRANSPORT AND PLANT											
POOL CAR RECHARGE - RENTAL CHARGE	25	(7)	over	(8)	over	(9)	over	24	34	(10)	over
POOL CAR RECHARGE - FUEL	6	(1)	over	(2)	over	(1)	over	5	7	(2)	over
POOL CAR RECHARGE - ADDITIONAL CHARGES	1	0	-	0	-	0	-	1	1	0	-
OTHER TRANSPORT COSTS	0	(5)	over	(4)	over	(4)	over	0	6	(6)	over
FLEET SERVICE CHARGES - VEHICLE MAINTENANCE	23	0	-	0	-	5	under	21	15	6	under
FLEET SERVICE CHARGES - PARTS	1	0	-	0	-	1	under	1	0	1	under
FLEET SERVICE CHARGES - TYRES	0	(2)	over	(2)	over	(2)	over	0	2	(2)	over
FLEET SERVICE CHARGES - HIRED VEHICLES	71	0	-	(9)	over	(9)	over	66	70	(4)	over
FLEET SERVICE CHARGES - CONTRACT HIRE	34	0	-	26	under	24	under	32	5	27	under
FLEET SERVICE CHARGES - FUEL	8	0	-	4	under	5	under	8	2	6	under
HIRE OF EXTERNAL VEHICLES	21	0	-	1	under	3	under	20	17	3	under
PUPIL TRANSPORT-SPECIAL EDUCATIONAL NEEDS	4	3	under	3	under	4	under	4	0	4	under
TAXI CHARGES - AD HOC	0	(2)	over	(3)	over	(3)	over	0	3	(3)	over
<b>TRANSPORT AND PLANT</b>	<b>194</b>	<b>(14)</b>	<b>over</b>	<b>6</b>	<b>under</b>	<b>14</b>	<b>under</b>	<b>182</b>	<b>162</b>	<b>20</b>	<b>under</b>

South Lanarkshire Council

Housing & Technical Resources (HRA) - Total

Expenditure / Income Variance Trends 2018/19

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ADMINISTRATION											
PRINTING AND STATIONERY	86	(7)	over	(7)	over	(9)	over	86	103	(17)	over
BULK PRINTING	53	(18)	over	(34)	over	(29)	over	53	82	(29)	over
TELEPHONES	91	9	under	9	under	2	under	84	76	8	under
MOBILE PHONES	27	5	under	6	under	6	under	25	17	8	under
ADVERTISING - OF COUNCIL SERVICE AVAILABILITY	22	0	-	0	-	0	-	0	0	0	-
ADVERTISING - OTHER	12	8	under	9	under	10	under	11	1	10	under
POSTAGES/COURIERS	132	15	under	20	under	26	under	127	95	32	under
MEMBERSHIP FEES/SUBSCRIPTIONS	38	0	-	(7)	over	5	under	36	32	4	under
MEDICAL COSTS	25	0	-	(3)	over	(2)	over	25	26	(1)	over
LEGAL EXPENSES	86	(13)	over	(8)	over	(3)	over	80	103	(23)	over
PETTY OUTLAYS	4	1	under	1	under	1	under	4	3	1	under
GIRO BANK AGENCY FEES	9	7	under	7	under	8	under	9	0	9	under
PAYPOINT AGENCY FEES	61	0	-	3	under	4	under	59	54	5	under
INTERNET AGENCY FEES	6	4	under	5	under	5	under	6	0	6	under
OTHER ADMIN COSTS	15	4	under	3	under	5	under	15	10	5	under
MEMBERS ALLOWANCES	0	(2)	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	4	under	5	under	5	under	7	3	4	under
TRAINING	0	(8)	over	(8)	over	(8)	over	0	8	(8)	over
INTERNAL SUPPORT SERVICES ALLOCATION	5,039	0	-	0	-	0	-	0	0	0	-
<b>ADMINISTRATION</b>	<b>5,713</b>	<b>8</b>	<b>under</b>	<b>(3)</b>	<b>over</b>	<b>22</b>	<b>under</b>	<b>627</b>	<b>617</b>	<b>10</b>	<b>under</b>
PAYMENT TO OTHER BODIES											
OTHER COMMITTEES OF THE AUTHORITY	3,155	0	-	0	-	0	-	0	0	0	-
GRANTS TO VOLUNTARY ORGANISATIONS	3	0	-	1	under	0	-	3	2	1	under
PAYMENTS TO VOLUNTARY ORGANISATIONS	31	0	-	0	-	0	-	31	27	4	under
PAYMENTS TO OTHER BODIES	32	0	-	0	-	0	-	32	14	18	under
<b>PAYMENT TO OTHER BODIES</b>	<b>3,221</b>	<b>0</b>	<b>-</b>	<b>1</b>	<b>under</b>	<b>0</b>	<b>-</b>	<b>66</b>	<b>43</b>	<b>23</b>	<b>under</b>
PAYMENT TO CONTRACTORS											
PAYMENT TO PRIVATE CONTRACTOR	80	0	-	(10)	over	(1)	over	75	77	(2)	over
PAYMENT TO EXTERNAL CONSULTANTS	20	(19)	over	(19)	over	(21)	over	20	46	(26)	over
<b>PAYMENT TO CONTRACTORS</b>	<b>100</b>	<b>(19)</b>	<b>over</b>	<b>(29)</b>	<b>over</b>	<b>(22)</b>	<b>over</b>	<b>95</b>	<b>123</b>	<b>(28)</b>	<b>over</b>

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Housing & Technical Resources (HRA) - Total

Expenditure / Income Variance Trends 2018/19

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FINANCING CHARGES											
INTEREST-DEBT CHARGES	14,801	0	-	0	-	0	-	0	0	0	-
I.T. EQUIPMENT LEASING-CONTRACT	67	4	under	21	under	5	under	51	46	5	under
CFCR	23,730	0	-	0	-	0	-	0	0	0	-
INTEREST ON REVENUE BALANCES	(67)	0	-	0	-	0	-	0	0	0	-
FINANCING CHARGES	38,531	4	under	21	under	5	under	51	46	5	under
TOTAL EXPENDITURE	103,594	186	under	207	under	239	under	46,039	45,800	239	under
INCOME											
SALES - DEPARTMENTS OF THE AUTHORITY	(1,169)	0	-	0	-	0	-	(1,080)	(1,080)	0	-
FEES AND CHARGES - GENERAL	(4,518)	6	over rec	(7)	under rec	(2)	under rec	(2,293)	(2,293)	0	-
RENTAL INCOME	(460)	0	-	0	-	(11)	under rec	0	14	(14)	under rec
HOUSE RENTS	(86,777)	(193)	under rec	(213)	under rec	(228)	under rec	(75,826)	(75,600)	(226)	under rec
LOCK UP RENTS	(2,486)	0	-	0	-	0	-	(2,089)	(2,089)	0	-
COMMISSION	(216)	0	-	0	-	0	-	(130)	(130)	0	-
INSURANCE RECOVERIES	(250)	0	-	0	-	0	-	(135)	(135)	0	-
OTHER INCOME	(2,304)	1	over rec	13	over rec	0	-	(1,140)	(1,141)	1	over rec
REALLOCATION OF SUPPORT COSTS	(811)	0	-	0	-	0	-	0	0	0	-
TOTAL INCOME	(98,991)	(186)	under rec	(207)	under rec	(241)	under rec	(82,693)	(82,454)	(239)	under rec
YEAR END T/FER TO BALANCE SHEET	(4,603)		-	0	-	2	under	(4,249)	(4,249)	0	-
TOTAL YEAR END T/FER TO/FROM BALANCE SHEET	(4,603)	0		0		2		(4,249)	(4,249)	0	
NET EXPENDITURE	0	0	-	0	-	0	-	(40,903)	(40,903)	0	-