

Appendix E

Housing and Technical Resources - HRA Variance Analysis 2019/20 (Period 6)

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Employee Costs	219k under	APT&C Basic / Overtime / Superannuation / National Insurance - 226k under	HRA	The variance relates to vacancies, the majority of which are being actively recruited, with some posts currently held whilst service requirements are determined.
Property Costs	(35k) over	Grounds Maintenance - (76k) 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 - (200k) over	HRA	This overspend is due to repairs which are demand led. This will be managed within the overall budget.
		Rent W/o Bad Periods - 345k 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.

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Income	(197k) under recovered	House Rents - (169k) under recovered	HRA	The under recovery is due to rental income being impacted by the timing of new build completions.

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

South Lanarkshire Council

Housing & Technical Resources (HRA) - Total

Expenditure / Income Variance Trends 2019/20

	REVISED ANNUAL BUDGET 2019/20	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	10,375	49	under	33	under	29	under	4,448	4,346	102	under
APT & C OVERTIME	79	(1)	over	3	under	4	under	34	28	6	under
APT & C SUPERANNUATION	2,003	41	under	52	under	60	under	859	772	87	under
APT & C NIC	955	15	under	17	under	20	under	409	378	31	under
MANUAL BASIC	0	(8)	over	(11)	over	(15)	over	0	0	0	-
MANUAL SUPERANNUATION	0	(1)	over	(2)	over	(2)	over	0	0	0	-
MANUAL NIC	0	(1)	over	(1)	over	(1)	over	0	0	0	-
TRAVEL AND SUBSISTENCE	44	(1)	over	(2)	over	13	under	0	3	(3)	over
PENSION INCREASES	219	(10)	over	0	-	5	under	91	91	0	-
ADDITIONAL PENSION COSTS	0	(4)	over	(4)	over	(4)	over	0	4	(4)	over
EMPLOYEE COSTS	13,675	79	under	85	under	109	under	5,841	5,622	219	under
PROPERTY COSTS											
RATES	110	0	-	0	-	0	-	0	0	0	-
SCOTTISH WATER - UNMETERED CHARGES	4	1	under	0	-	0	-	2	2	0	-
SCOTTISH WATER - METERED CHARGES	8	(2)	over	(3)	over	(2)	over	8	12	(4)	over
RENT	6	0	-	0	-	0	-	0	0	0	-
SERVICE CHARGE	65	0	-	0	-	0	-	6	6	0	-
OTHER ACCOMMODATION COSTS	31	0	-	0	-	1	under	1	0	1	under
BED AND BREAKFAST	0	(1)	over	(3)	over	(3)	over	0	4	(4)	over
PROPERTY INSURANCE	923	0	-	0	-	0	-	0	0	0	-
SECURITY COSTS	55	0	-	0	-	0	-	1	1	0	-
GROUND MAINTENANCE	4,257	(3)	over	(5)	over	(62)	over	3,522	3,598	(76)	over
REPAIRS & MAINTENANCE - INTERNAL CONTRACTOR	29,634	(40)	over	(27)	over	(84)	over	9,829	9,939	(110)	over
REPAIRS & MAINTENANCE - EXTERNAL CONTRACTOR	1,016	(18)	over	(26)	over	(29)	over	381	471	(90)	over
HOUSING - RENT FREE ACCOMMODATION	155	0	-	(13)	over	0	-	65	92	(27)	over
HOUSING - RENT W/O UNLET PERIODS	2,073	0	-	0	-	0	-	891	919	(28)	over
HOUSING - RENT W/O BAD PERIODS	4,404	0	-	0	-	237	under	899	554	345	under
EPC	0	(2)	over	(2)	over	(3)	over	0	0	0	-
ELECTRICITY - CONTRACT	769	0	-	0	-	0	-	252	232	20	under
GAS	274	0	-	0	-	0	-	86	81	5	under
HEATING OIL	54	0	-	0	-	0	-	22	22	0	-
SOLID FUEL	4	0	-	0	-	0	-	1	2	(1)	over
FIXTURE & FITTINGS	58	0	-	0	-	(21)	over	58	90	(32)	over
JANITOR SERVICE	74	0	-	4	under	13	under	30	30	0	-
CLEANING CONTRACT	384	(6)	over	(8)	over	(11)	over	187	199	(12)	over
CLEANING MATERIALS	60	0	-	7	under	13	under	25	11	14	under
WINDOW CLEANING	16	(1)	over	(1)	over	(2)	over	6	8	(2)	over
PEST CONTROL	122	0	-	0	-	16	under	56	56	0	-
REFUSE UPLIFT	0	(8)	over	(11)	over	(13)	over	0	16	(16)	over
REMOVAL & STORAGE COSTS	14	(1)	over	(8)	over	(16)	over	14	32	(18)	over
OTHER PROPERTY COSTS	35	0	-	0	-	(2)	over	3	3	0	-
PROPERTY COSTS	44,605	(81)	over	(96)	over	32	under	16,345	16,380	(35)	over

South Lanarkshire Council

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SUPPLIES AND SERVICES											
COMPUTER EQUIPMENT PURCHASE	1,341	0	-	0	-	0	-	291	291	0	-
I.T. EQUIPMENT MAINT-CONTRACT	209	0	-	0	-	(9)	over	197	197	0	-
EQUIPMENT AND OTHER TOOLS	13	1	under	2	under	3	under	6	3	3	under
ADAPTATIONS FOR CLIENTS	0	(3)	over	0	-	0	-	0	0	0	-
FURNITURE - OFFICE	10	0	-	1	under	1	under	4	3	1	under
MATERIALS	0	(3)	over	(3)	over	(4)	over	0	5	(5)	over
FOODSTUFFS - GENERAL	6	0	-	0	-	0	-	3	2	1	under
PROTECTIVE CLOTHING & UNIFORMS	12	1	under	1	under	0	-	5	4	1	under
LAUNDRY COSTS	16	2	under	3	under	5	under	7	1	6	under
OTHER SUPPLIES AND SERVICES	32	2	under	5	under	6	under	14	6	8	under
HEALTH AND SAFETY	15	3	under	0	-	5	under	6	0	6	under
OUTSOURCED MAIL	0	(7)	over	(8)	over	(8)	over	0	9	(9)	over
SUPPLIES AND SERVICES	1,654	(4)	over	1	under	(1)	over	533	521	12	under
TRANSPORT AND PLANT											
POOL CAR RECHARGE - RENTAL CHARGE	26	(1)	over	0	-	0	-	10	14	(4)	over
POOL CAR RECHARGE - FUEL	6	0	-	0	-	0	-	2	3	(1)	over
POOL CAR RECHARGE - ADDITIONAL CHARGES	1	0	-	0	-	0	-	0	2	(2)	over
OTHER TRANSPORT COSTS	0	(3)	over	(3)	over	(3)	over	0	3	(3)	over
FLEET SERVICE CHARGES - VEHICLE MAINTENANCE	23	(2)	over	(1)	over	0	-	9	9	0	-
FLEET SERVICE CHARGES - PARTS	1	0	-	0	-	0	-	0	0	0	-
FLEET SERVICE CHARGES - LEASING	71	6	under	0	-	0	-	23	23	0	-
FLEET SERVICE CHARGES - HIRED VEHICLES	34	4	under	7	under	10	under	13	1	12	under
FLEET SERVICE CHARGES - CONTRACT HIRE	0	0	-	0	-	(1)	over	0	1	(1)	over
FLEET SERVICE CHARGES - ROAD FUND LICENCES	8	1	under	0	-	0	-	0	0	0	-
FLEET SERVICE CHARGES - FUEL	21	0	-	0	-	1	under	8	8	0	-
HIRE OF SKIPS	0	(1)	over	(1)	over	(1)	over	0	1	(1)	over
STORAGE	4	0	-	0	-	0	-	0	0	0	-
TAXI CHARGES - CONTRACTED	0	(1)	over	(1)	over	(1)	over	0	1	(1)	over
TRANSPORT AND PLANT	195	3	under	1	under	5	under	65	66	(1)	over

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ADMINISTRATION											
PRINTING AND STATIONERY	82	0	-	(3)	over	(5)	over	36	44	(8)	over
BULK PRINTING	53	(5)	over	(1)	over	(1)	over	20	17	3	under
TELEPHONES	84	0	-	0	-	0	-	35	32	3	under
MOBILE PHONES	27	1	under	2	under	0	-	10	9	1	under
ADVERTISING - OF COUNCIL SERVICE AVAILABILITY	22	0	-	0	-	0	-	0	0	0	-
ADVERTISING - OTHER	12	0	-	3	under	4	under	5	0	5	under
POSTAGES/COURIERS	132	0	-	0	-	8	under	46	42	4	under
MEMBERSHIP FEES/SUBSCRIPTIONS	38	0	-	0	-	0	-	23	23	0	-
MEDICAL COSTS	25	(1)	over	(2)	over	(2)	over	10	14	(4)	over
LEGAL EXPENSES	86	5	under	0	-	(1)	over	12	14	(2)	over
PETTY OUTLAYS	4	1	under	0	-	0	-	2	1	1	under
GIRO BANK AGENCY FEES	9	0	-	2	under	3	under	4	0	4	under
PAYPOINT AGENCY FEES	61	0	-	0	-	1	under	26	24	2	under
INTERNET AGENCY FEES	6	0	-	2	under	2	under	3	0	3	under
OTHER ADMIN COSTS	15	(1)	over	(2)	over	(2)	over	6	7	(1)	over
MEMBERS ALLOWANCES	0	0	-	0	-	(3)	over	0	3	(3)	over
CONFERENCES - OFFICIALS	7	1	under	2	under	2	under	3	0	3	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	5,702	(2)	over	0	-	3	under	241	233	8	under
PAYMENT TO OTHER BODIES											
OTHER COMMITTEES OF THE AUTHORITY	3,108	0	-	0	-	0	-	1	1	0	-
GRANTS TO VOLUNTARY ORGANISATIONS	3	0	-	0	-	0	-	0	0	0	-
PAYMENTS TO VOLUNTARY ORGANISATIONS	31	0	-	0	-	(18)	over	0	4	(4)	over
PAYMENTS TO OTHER BODIES	32	0	-	0	-	0	-	0	0	0	-
PAYMENT TO OTHER BODIES	3,174	0	-	0	-	(18)	over	1	5	(4)	over
PAYMENT TO CONTRACTORS											
PAYMENT TO PRIVATE CONTRACTOR	80	0	-	0	-	(2)	over	38	40	(2)	over
PAYMENT TO EXTERNAL CONSULTANTS	20	0	-	0	-	0	-	16	16	0	-
PAYMENT TO CONTRACTORS	100	0	-	0	-	(2)	over	54	56	(2)	over

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FINANCING CHARGES											
INTEREST-DEBT CHARGES	15,680	0	-	0	-	0	-	0	0	0	-
I.T. EQUIPMENT LEASING-CONTRACT	67	2	under	2	under	2	under	36	36	0	-
CFCR	20,589	0	-	0	-	0	-	15,750	15,750	0	-
INTEREST ON REVENUE BALANCES	(67)	0	-	0	-	0	-	0	0	0	-
FINANCING CHARGES	36,269	2	under	2	under	2	under	15,786	15,786	0	-
TOTAL EXPENDITURE	105,374	(3)	over	(7)	over	130	under	38,866	38,669	197	under
INCOME											
SALES - DEPARTMENTS OF THE AUTHORITY	(1,169)	0	-	0	-	0	-	(540)	(540)	0	-
FEES AND CHARGES - GENERAL	(4,503)	3	under	2	under	5	over rec	(1,105)	(1,076)	(29)	under rec
RENTAL INCOME	(460)	0	-	0	-	0	-	0	0	0	-
HOUSE RENTS	(90,578)	0	-	0	-	(135)	under rec	(33,994)	(33,825)	(169)	under rec
LOCK UP RENTS	(2,428)	0	-	0	-	0	-	(1,217)	(1,215)	(2)	under rec
COMMISSION	(216)	0	-	0	-	0	-	(68)	(68)	0	-
INSURANCE RECOVERIES	(250)	0	-	0	-	0	-	(32)	(32)	0	-
OTHER INCOME	(2,114)	0	-	5	under	0	-	(559)	(562)	3	over rec
REALLOCATION OF SUPPORT COSTS	(811)	0	-	0	-	0	-	0	0	0	-
TOTAL INCOME	(102,529)	3	over rec	7	over rec	(130)	under rec	(37,515)	(37,318)	(197)	under rec
YEAR END T/FER TO BALANCE SHEET	(2,845)	0	-	0	-	0	-	(1,351)	(1,351)	0	-
TOTAL YEAR END T/FER TO/FROM BALANCE SHEET	(2,845)	0		0		0		(1,351)	(1,351)	0	
NET EXPENDITURE	0	0	-	0	-	0	-	0	0	0	-