

Appendix E

Housing and Technical Resources - HRA Variance Analysis 2018/19 (Period 8)

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Employee Costs	149k under	APT&C Basic / Superannuation / National Insurance - 129k under	HRA	This underspend is due to higher than anticipated staff turnover.
Property Costs	(136k) over	Grounds Maintenance - (83k) over	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 - (147k) 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 - 100k 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.
Supplies and Services	51k under	<u>Computer Equipment Purchase - 44k under</u>	HRA	This underspend relates to a reduction in costs reflecting the age and the spend profile associated with the system.

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Income	(60k) under recovered	House Rents - (79k) under recovered	HRA	When budgeting, a forecast of rental income for new build/buy back properties is made based on anticipated works programmes. Due to a number of factors, units may not be completed in line with the anticipated programme which therefore delays the commencement of rental income collection. 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.

South Lanarkshire Council

Housing & Technical Resources (HRA) - Total
Expenditure / Income Variance Trends 2018/19

	REVISED ANNUAL BUDGET 2018/19	PERIOD 5 VARIANCE AMOUNT	Over/ Under	PERIOD 6 VARIANCE AMOUNT	Over/ Under	PERIOD 7 VARIANCE AMOUNT	Over/ Under	PERIOD 8 ESTIMATE TO DATE	PERIOD 8 ACTUAL TO DATE	PERIOD 8 VARIANCE AMOUNT	Over/ Under
EMPLOYEE COSTS											
APT & C BASIC	9,644	(15)	over	(9)	over	(2)	over	4,970	4,964	6	under
APT & C OVERTIME	79	0	-	11	under	10	under	41	31	10	under
APT & C SUPERANNUATION	1,862	56	under	71	under	87	under	960	865	95	under
APT & C NIC	870	15	under	20	under	23	under	448	420	28	under
MANUAL BASIC	0	0	-	(2)	over	(3)	over	0	4	(4)	over
TRAVEL AND SUBSISTENCE	44	0	-	13	under	15	under	22	5	17	under
OTHER EMPLOYEE COSTS	0	0	-	(8)	over	(8)	over	0	9	(9)	over
PENSION INCREASES	219	2	under	(10)	over	7	under	113	107	6	under
EMPLOYEE COSTS	12,718	58	under	86	under	129	under	6,554	6,405	149	under
PROPERTY COSTS											
RATES	126	0	-	0	-	15	under	126	111	15	under
SCOTTISH WATER - UNMETERED CHARGES	4	0	-	1	under	1	under	2	1	1	under
SCOTTISH WATER - METERED CHARGES	8	(5)	over	(6)	over	(6)	over	8	18	(10)	over
RENT	6	0	-	0	-	0	-	3	3	0	-
SERVICE CHARGE	65	(3)	over	0	-	0	-	0	0	0	-
OTHER ACCOMMODATION COSTS	101	0	-	1	under	1	under	1	0	1	under
BED AND BREAKFAST	0	(9)	over	(13)	over	(13)	over	0	14	(14)	over
PROPERTY INSURANCE	923	0	-	0	-	0	-	0	0	0	-
SECURITY COSTS	55	1	under	3	under	0	-	0	(3)	3	under
GROUND MAINTENANCE	3,923	(15)	over	(36)	over	(67)	over	3,779	3,862	(83)	over
REPAIRS & MAINTENANCE - INTERNAL CONTRACTOR	26,153	(40)	over	(54)	over	(88)	over	14,130	14,238	(108)	over
LIFE CYCLE MAINTENANCE	0	(2)	over	(2)	over	(2)	over	0	2	(2)	over
REPAIRS & MAINTENANCE - EXTERNAL CONTRACTOR	1,016	4	under	(31)	over	(43)	over	425	464	(39)	over
HOUSING - RENT FREE ACCOMMODATION	155	0	-	2	under	0	-	98	98	0	-
HOUSING - RENT W/O UNLET PERIODS	2,040	0	-	55	under	93	under	1,011	911	100	under
HOUSING - RENT W/O BAD PERIODS	5,658	0	-	0	-	0	-	358	358	0	-
EPC	0	(1)	over	(2)	over	(2)	over	0	3	(3)	over
ELECTRICITY - CONTRACT	721	0	-	0	-	0	-	189	189	0	-
GAS	246	0	-	0	-	0	-	57	57	0	-
HEATING OIL	54	0	-	0	-	0	-	4	4	0	-
SOLID FUEL	4	0	-	0	-	0	-	0	0	0	-
FIXTURE & FITTINGS	58	(3)	over	0	-	0	-	58	58	0	-
JANITOR SERVICE	163	4	under	0	-	0	-	77	77	0	-
CLEANING CONTRACT	404	0	-	0	-	0	-	217	217	0	-
CLEANING MATERIALS	60	10	under	11	under	15	under	34	18	16	under
WINDOW CLEANING	16	1	under	1	under	1	under	9	7	2	under
PEST CONTROL	122	7	under	1	under	(2)	over	68	68	0	-
REFUSE UPLIFT	0	(10)	over	(12)	over	(14)	over	0	17	(17)	over
REMOVAL & STORAGE COSTS	14	(3)	over	0	-	0	-	14	14	0	-
OTHER PROPERTY COSTS	35	0	-	0	-	(8)	over	20	16	4	under
OFFICE ACCOM-FACILITIES MANAGEMENT	0	(1)	over	(2)	over	(2)	over	0	2	(2)	over
PROPERTY COSTS	42,130	(65)	over	(83)	over	(121)	over	20,688	20,824	(136)	over

Housing & Technical Resources (HRA) - Total

Expenditure / Income Variance Trends 2018/19

Housing & Technical Resources (HRA) - Total	REVISED ANNUAL BUDGET 2018/19	PERIOD 5 VARIANCE AMOUNT	Over/ Under	PERIOD 6 VARIANCE AMOUNT	Over/ Under	PERIOD 7 VARIANCE AMOUNT	Over/ Under	PERIOD 8 ESTIMATE TO DATE	PERIOD 8 ACTUAL TO DATE	PERIOD 8 VARIANCE AMOUNT	Over/ Under
EXPENDITURE / INCOME VARIANCE TRENDS 2018/19											
SUPPLIES AND SERVICES											
COMPUTER EQUIPMENT PURCHASE	297	0	-	1	under	23	under	193	149	44	under
I.T. EQUIPMENT MAINT-CONTRACT	209	0	-	0	-	0	-	161	161	0	-
EQUIPMENT AND OTHER TOOLS	13	1	under	0	-	0	-	0	2	(2)	over
AIDS FOR CLIENTS	0	2	under	2	under	2	under	0	(2)	2	under
FURNITURE - OFFICE	10	3	under	4	under	5	under	6	1	5	under
FURNITURE - GENERAL	0	2	under	2	under	2	under	0	(2)	2	under
FURNISHINGS	0	1	under	3	under	3	under	0	(3)	3	under
MATERIALS	0	1	under	1	under	(4)	over	0	1	(1)	over
FOODSTUFFS - GENERAL	6	0	-	1	under	1	under	4	2	2	under
PROTECTIVE CLOTHING & UNIFORMS	12	1	under	1	under	1	under	0	0	0	-
LAUNDRY COSTS	16	0	-	0	-	0	-	2	2	0	-
OTHER SUPPLIES AND SERVICES	32	0	-	(1)	over	(1)	over	6	6	0	-
HEALTH AND SAFETY	15	3	under	4	under	6	under	9	2	7	under
CATERING - OUTWITH CONTRACT	0	(1)	over	(1)	over	(1)	over	0	1	(1)	over
OUTSOURCED MAIL	0	(5)	over	(5)	over	(7)	over	0	10	(10)	over
SUPPLIES AND SERVICES	610	8	under	12	under	30	under	381	330	51	under
TRANSPORT AND PLANT											
POOL CAR RECHARGE - RENTAL CHARGE	25	1	under	(2)	over	(3)	over	14	18	(4)	over
POOL CAR RECHARGE - FUEL	6	0	-	(1)	over	0	-	3	4	(1)	over
POOL CAR RECHARGE - ADDITIONAL CHARGES	1	0	-	0	-	1	under	1	1	0	-
OTHER TRANSPORT COSTS	0	(1)	over	(1)	over	(2)	over	0	3	(3)	over
FLEET SERVICE CHARGES - VEHICLE MAINTENANCE	23	2	under	4	under	1	under	12	10	2	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	3	under	0	-	14	under	38	22	16	under
FLEET SERVICE CHARGES - CONTRACT HIRE	34	0	-	0	-	0	-	0	0	0	-
FLEET SERVICE CHARGES - FUEL	8	3	under	3	under	4	under	4	1	3	under
HIRE OF EXTERNAL VEHICLES	21	1	under	2	under	1	under	12	11	1	under
PUPIL TRANSPORT-SPECIAL EDUCATIONAL NEEDS	4	1	under	2	under	2	under	2	0	2	under
TAXI CHARGES - AD HOC	0	(1)	over	(1)	over	(2)	over	0	2	(2)	over
TRANSPORT AND PLANT	194	7	under	4	under	14	under	86	74	12	under

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ADMINISTRATION											
PRINTING AND STATIONERY	86	0	-	(13)	over	(8)	over	49	59	(10)	over
BULK PRINTING	53	0	-	9	under	(9)	over	28	33	(5)	over
TELEPHONES	91	0	-	(9)	over	8	under	49	44	5	under
MOBILE PHONES	27	2	under	0	-	3	under	14	10	4	under
ADVERTISING - OF COUNCIL SERVICE AVAILABILITY	22	0	-	0	-	0	-	0	0	0	-
ADVERTISING - OTHER	12	0	-	0	-	6	under	7	0	7	under
POSTAGES/COURIERS	132	0	-	0	-	0	-	48	48	0	-
MEMBERSHIP FEES/SUBSCRIPTIONS	38	0	-	0	-	0	-	22	28	(6)	over
MEDICAL COSTS	25	0	-	(2)	over	(3)	over	14	18	(4)	over
LEGAL EXPENSES	86	(13)	over	9	under	(12)	over	58	71	(13)	over
PETTY OUTLAYS	4	0	-	0	-	0	-	2	2	0	-
GIRO BANK AGENCY FEES	9	3	under	4	under	5	under	5	0	5	under
PAYPOINT AGENCY FEES	61	5	under	0	-	0	-	31	31	0	-
INTERNET AGENCY FEES	6	2	under	3	under	3	under	3	0	3	under
OTHER ADMIN COSTS	15	1	under	1	under	2	under	9	6	3	under
CONFERENCES - OFFICIALS	7	1	under	2	under	0	-	1	1	0	-
TRAINING	0	(3)	over	(3)	over	(4)	over	0	4	(4)	over
INTERNAL SUPPORT SERVICES ALLOCATION	5,039	0	-	0	-	0	-	0	0	0	-
ADMINISTRATION	5,713	(2)	over	1	under	(9)	over	340	355	(15)	over
PAYMENT TO OTHER BODIES											
GRANTS TO VOLUNTARY ORGANISATIONS	3,489	0	-	0	-	0	-	0	0	0	-
PAYMENTS TO OTHER BODIES	3	0	-	0	-	0	-	3	3	0	-
SUPPORTING PEOPLE INTERNAL PROVIDER	31	0	-	0	-	(1)	over	31	31	0	-
SUPPORTING PEOPLE EXTERNAL PROVIDER	32	0	-	0	-	0	-	0	0	0	-
PAYMENT TO OTHER BODIES	3,555	0	-	0	-	(1)	over	34	34	0	-
PAYMENT TO CONTRACTORS											
PAYMENT TO PRIVATE CONTRACTOR	80	(1)	over	(1)	over	(1)	over	32	32	0	-
PAYMENT TO EXTERNAL CONSULTANTS	20	0	-	0	-	0	-	19	19	0	-
PAYMENT TO CONTRACTORS	100	(1)	over	(1)	over	(1)	over	51	51	0	-

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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	-	(1)	over	0	1	(1)	over
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	-	(1)	over	0	1	(1)	over
TOTAL EXPENDITURE	103,551	5	under	19	under	40	under	28,134	28,074	60	under
INCOME											
SALES - DEPARTMENTS OF THE AUTHORITY	(1,169)	0	-	0	-	0	-	(630)	(630)	0	-
FEES AND CHARGES - GENERAL	(4,475)	14	over rec	13	over rec	14	over rec	(1,122)	(1,139)	17	over rec
RENTAL INCOME	(460)	0	-	0	-	0	-	0	0	0	-
HOUSE RENTS	(86,777)	(21)	under rec	(34)	under rec	(56)	under rec	(43,271)	(43,192)	(79)	under rec
LOCK UP RENTS	(2,486)	0	-	0	-	0	-	(1,202)	(1,202)	0	-
COMMISSION	(216)	0	-	0	-	0	-	(73)	(73)	0	-
INSURANCE RECOVERIES	(250)	0	-	0	-	0	-	(79)	(79)	0	-
OTHER INCOME	(2,304)	2	over rec	2	over rec	2	over rec	(673)	(675)	2	over rec
REALLOCATION OF SUPPORT COSTS	(811)	0	-	0	-	0	-	0	0	0	-
TOTAL INCOME	(98,948)	(5)	under rec	(19)	under rec	(40)	under rec	(47,050)	(46,990)	(60)	under rec
YEAR END T/FER TO BALANCE SHEET	(4,603)	0	-	0	-	0	-	(2,479)	(2,479)	0	-
TOTAL YEAR END T/FER TO/FROM BALANCE SHEET	(4,603)	0		0		0		(2,479)	(2,479)	0	
NET EXPENDITURE	0	0	-	0	-	0	-	(21,395)	(21,395)	0	-