

Appendix E**Housing and Technical Resources - HRA Variance Analysis 2019/20 (Period 4)**

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Employee Costs	85k under	APT&C Basic / Superannuation / National Insurance - 102k under	HRA	The variance is due to higher than anticipated staff turnover.
Property Costs	(96k) over	Repairs and Maintenance - Internal and External Contractor - (53k) over	HRA	This overspend is due to repairs which are demand led. This will be managed within the overall budget.

Expenditure / Income Variance Trends 2019/20

Housing & Technical Resources (HRA) - Total	REVISED ANNUAL BUDGET 2019/20	PERIOD 2 VARIANCE AMOUNT	Over/ Under	PERIOD 3 VARIANCE AMOUNT	Over/ Under	PERIOD 4 ESTIMATE TO DATE	PERIOD 4 ACTUAL TO DATE	PERIOD 4 VARIANCE AMOUNT	Over/ Under
EMPLOYEE COSTS									
APT & C BASIC	10,213	26	under	49	under	2,842	2,809	33	under
APT & C OVERTIME	79	2	under	(1)	over	22	19	3	under
APT & C SUPERANNUATION	1,972	34	under	41	under	549	497	52	under
APT & C NIC	940	8	under	15	under	262	245	17	under
MANUAL BASIC	0	(5)	over	(8)	over	0	11	(11)	over
MANUAL SUPERANNUATION	0	(1)	over	(1)	over	0	2	(2)	over
MANUAL NIC	0	0	-	(1)	over	0	1	(1)	over
TRAVEL AND SUBSISTENCE	44	0	-	(1)	over	0	2	(2)	over
PENSION INCREASES	219	(9)	over	(10)	over	73	73	0	-
ADDITIONAL PENSION COSTS	0	(4)	over	(4)	over	0	4	(4)	over
EMPLOYEE COSTS	13,467	51	under	79	under	3,748	3,663	85	under

Housing & Technical Resources (HRA) - Total

PROPERTY COSTS

Housing & Technical Resources (HRA) - Total	REVISED ANNUAL BUDGET 2019/20	PERIOD 2 VARIANCE AMOUNT	Over/ Under	PERIOD 3 VARIANCE AMOUNT	Over/ Under	PERIOD 4 ESTIMATE TO DATE	PERIOD 4 ACTUAL TO DATE	PERIOD 4 VARIANCE AMOUNT	Over/ Under
Expenditure / Income Variance Trends 2019/20									
PROPERTY COSTS									
RATES	110	0	-	0	-	0	0	0	-
SCOTTISH WATER - UNMETERED CHARGES	4	0	-	1	under	1	1	0	-
SCOTTISH WATER - METERED CHARGES	8	(2)	over	(2)	over	2	5	(3)	over
RENT	6	0	-	0	-	0	0	0	-
SERVICE CHARGE	65	(4)	over	0	-	3	3	0	-
OTHER ACCOMMODATION COSTS	101	0	-	0	-	0	0	0	-
BED AND BREAKFAST	0	0	-	(1)	over	0	3	(3)	over
PROPERTY INSURANCE	923	0	-	0	-	0	0	0	-
SECURITY COSTS	55	4	under	0	-	1	1	0	-
GROUND MAINTENANCE	4,257	(4)	over	(3)	over	183	188	(5)	over
REPAIRS & MAINTENANCE - INTERNAL CONTRACTOR	26,581	(27)	over	(40)	over	4,736	4,763	(27)	over
REPAIRS & MAINTENANCE - EXTERNAL CONTRACTOR	1,016	(12)	over	(18)	over	313	339	(26)	over
HOUSING - RENT FREE ACCOMMODATION	155	2	under	0	-	45	58	(13)	over
HOUSING - RENT W/O UNLET PERIODS	2,138	0	-	0	-	572	572	0	-
HOUSING - RENT W/O BAD PERIODS	7,210	0	-	0	-	447	447	0	-
EPC	0	(1)	over	(2)	over	0	2	(2)	over
ELECTRICITY - CONTRACT	769	0	-	0	-	147	147	0	-
GAS	274	0	-	0	-	45	45	0	-
HEATING OIL	54	0	-	0	-	15	15	0	-
SOLID FUEL	4	0	-	0	-	1	1	0	-
FIXTURE & FITTINGS	58	0	-	0	-	49	49	0	-
JANITOR SERVICE	163	0	-	0	-	50	46	4	under
CLEANING CONTRACT	404	0	-	(6)	over	124	132	(8)	over
CLEANING MATERIALS	60	4	under	0	-	16	9	7	under
WINDOW CLEANING	16	(1)	over	(1)	over	4	5	(1)	over
PEST CONTROL	122	0	-	0	-	21	21	0	-
REFUSE UPLIFT	0	(6)	over	(8)	over	0	11	(11)	over
REMOVAL & STORAGE COSTS	14	(4)	over	(1)	over	14	22	(8)	over
OTHER PROPERTY COSTS	35	3	under	0	-	0	0	0	-
PROPERTY COSTS	44,602	(48)	over	(81)	over	6,789	6,885	(96)	over

South Lanarkshire Council

Housing & Technical Resources (HRA) - Total

Expenditure / Income Variance Trends 2019/20

	REVISED ANNUAL BUDGET 2019/20	PERIOD 2 VARIANCE AMOUNT	Over/ Under	PERIOD 3 VARIANCE AMOUNT	Over/ Under	PERIOD 4 ESTIMATE TO DATE	PERIOD 4 ACTUAL TO DATE	PERIOD 4 VARIANCE AMOUNT	Over/ Under
SUPPLIES AND SERVICES									
COMPUTER EQUIPMENT PURCHASE	507	0	-	0	-	225	225	0	-
I.T. EQUIPMENT MAINT-CONTRACT	209	0	-	0	-	195	195	0	-
EQUIPMENT AND OTHER TOOLS	13	2	under	1	under	4	2	2	under
ADAPTATIONS FOR CLIENTS	0	0	-	(3)	over	0	0	0	-
FURNITURE - OFFICE	10	0	-	0	-	3	2	1	under
MATERIALS	0	0	-	(3)	over	0	3	(3)	over
FOODSTUFFS - GENERAL	6	(1)	over	0	-	2	2	0	-
PROTECTIVE CLOTHING & UNIFORMS	12	(1)	over	1	under	3	2	1	under
LAUNDRY COSTS	16	0	-	2	under	4	1	3	under
OTHER SUPPLIES AND SERVICES	32	0	-	2	under	9	4	5	under
HEALTH AND SAFETY	15	0	-	3	under	0	0	0	-
OUTSOURCED MAIL	0	0	-	(7)	over	0	8	(8)	over
SUPPLIES AND SERVICES	820	0	-	(4)	over	445	444	1	under
TRANSPORT AND PLANT									
POOL CAR RECHARGE - RENTAL CHARGE	26	(1)	over	(1)	over	8	8	0	-
POOL CAR RECHARGE - FUEL	6	(1)	over	0	-	2	2	0	-
POOL CAR RECHARGE - ADDITIONAL CHARGES	1	0	-	0	-	1	1	0	-
OTHER TRANSPORT COSTS	0	(3)	over	(3)	over	0	3	(3)	over
FLEET SERVICE CHARGES - VEHICLE MAINTENANCE	23	(1)	over	(2)	over	5	6	(1)	over
FLEET SERVICE CHARGES - PARTS	1	0	-	0	-	0	0	0	-
FLEET SERVICE CHARGES - LEASING	71	0	-	6	under	8	8	0	-
FLEET SERVICE CHARGES - HIRED VEHICLES	34	2	under	4	under	8	1	7	under
FLEET SERVICE CHARGES - ROAD FUND LICENCES	8	1	under	1	under	0	0	0	-
FLEET SERVICE CHARGES - FUEL	21	(1)	over	0	-	5	5	0	-
HIRE OF SKIPS	0	0	-	(1)	over	0	1	(1)	over
STORAGE	4	0	-	0	-	0	0	0	-
TAXI CHARGES - CONTRACTED	0	0	-	(1)	over	0	1	(1)	over
TRANSPORT AND PLANT	195	(4)	over	3	under	37	36	1	under

South Lanarkshire Council

Housing & Technical Resources (HRA) - Total

Expenditure / Income Variance Trends 2019/20

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ADMINISTRATION									
PRINTING AND STATIONERY	86	(8)	over	0	-	23	26	(3)	over
BULK PRINTING	53	4	under	(5)	over	12	13	(1)	over
TELEPHONES	91	0	-	0	-	22	22	0	-
MOBILE PHONES	27	1	under	1	under	6	4	2	under
ADVERTISING - OF COUNCIL SERVICE AVAILABILITY	22	0	-	0	-	0	0	0	-
ADVERTISING - OTHER	12	1	under	0	-	3	0	3	under
POSTAGES/COURIERS	132	(1)	over	0	-	35	35	0	-
MEMBERSHIP FEES/SUBSCRIPTIONS	38	4	under	0	-	19	19	0	-
MEDICAL COSTS	25	0	-	(1)	over	7	9	(2)	over
LEGAL EXPENSES	86	1	under	5	under	10	10	0	-
PETTY OUTLAYS	4	0	-	1	under	1	1	0	-
GIRO BANK AGENCY FEES	9	1	under	0	-	2	0	2	under
PAYPOINT AGENCY FEES	61	(4)	over	0	-	20	20	0	-
INTERNET AGENCY FEES	6	1	under	0	-	2	0	2	under
OTHER ADMIN COSTS	15	(1)	over	(1)	over	4	6	(2)	over
CONFERENCES - OFFICIALS	7	1	under	1	under	2	0	2	under
TRAINING	0	(2)	over	(3)	over	0	3	(3)	over
INTERNAL SUPPORT SERVICES ALLOCATION	5,039	0	-	0	-	0	0	0	-
ADMINISTRATION	5,713	(2)	over	(2)	over	168	168	0	-
PAYMENT TO OTHER BODIES									
OTHER COMMITTEES OF THE AUTHORITY	3,108	0	-	0	-	1	1	0	-
GRANTS TO VOLUNTARY ORGANISATIONS	3	0	-	0	-	0	0	0	-
PAYMENTS TO VOLUNTARY ORGANISATIONS	31	(1)	over	0	-	3	3	0	-
PAYMENTS TO OTHER BODIES	32	1	under	0	-	0	0	0	-
PAYMENT TO OTHER BODIES	3,174	0	-	0	-	4	4	0	-
PAYMENT TO CONTRACTORS									
PAYMENT TO PRIVATE CONTRACTOR	80	0	-	0	-	28	28	0	-
PAYMENT TO EXTERNAL CONSULTANTS	20	0	-	0	-	7	7	0	-
PAYMENT TO CONTRACTORS	100	0	-	0	-	35	35	0	-

South Lanarkshire Council

Housing & Technical Resources (HRA) - Total

Expenditure / Income Variance Trends 2019/20

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FINANCING CHARGES									
INTEREST-DEBT CHARGES	16,635	0	-	0	-	0	0	0	-
I.T. EQUIPMENT LEASING-CONTRACT	67	3	under	2	under	17	15	2	under
CFCR	20,884	0	-	0	-	0	0	0	-
INTEREST ON REVENUE BALANCES	(67)	0	-	0	-	0	0	0	-
FINANCING CHARGES	37,519	3	under	2	under	17	15	2	under
TOTAL EXPENDITURE	105,590	0	-	(3)	over	11,243	11,250	(7)	over
INCOME									
SALES - DEPARTMENTS OF THE AUTHORITY	(1,169)	0	-	0	-	(360)	(360)	0	-
FEES AND CHARGES - GENERAL	(4,503)	0	-	3	under	(593)	(595)	2	under
RENTAL INCOME	(460)	0	-	0	-	0	0	0	-
HOUSE RENTS	(91,233)	0	-	0	-	(22,553)	(22,553)	0	-
LOCK UP RENTS	(2,584)	0	-	0	-	(608)	(608)	0	-
COMMISSION	(216)	0	-	0	-	(41)	(41)	0	-
INSURANCE RECOVERIES	(250)	0	-	0	-	(29)	(29)	0	-
OTHER INCOME	(2,305)	0	-	0	-	(374)	(379)	5	under
REALLOCATION OF SUPPORT COSTS	(811)	0	-	0	-	0	0	0	-
TOTAL INCOME	(103,531)	0	-	3	over rec	(24,558)	(24,565)	7	over rec
YEAR END T/FER TO BALANCE SHEET	(2,059)	0	-	0	-	(634)	(634)	0	-
TOTAL YEAR END T/FER TO/FROM BALANCE SHEET	(2,059)	0		0		(634)	(634)	0	
NET EXPENDITURE	0	0	-	0	-	(13,949)	(13,949)	0	-