

## Appendix E

### Housing and Technical Resources - HRA Variance Analysis 2019/20 (Period 14)

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Employee Costs	573k under	APT&C Basic / Overtime / Superannuation / National Insurance 652k under	HRA	The variance relates to pension contributions and also vacancies, which are being actively recruited or being held whilst service requirements are determined.
Property Costs	1,208k under	Grounds Maintenance - (240k) over	HRA	This overspend relates to grounds maintenance works which are demand led services. This has been managed within the overall budget.
		Repairs and Maintenance - Internal and External Contractor - (485k) over	HRA	This overspend is due to repairs which are demand led. This has been managed within the overall budget.
		Housing - Rent Free Accommodation - (82k) over	HRA	The overspend reflects the volume of discretionary rent periods awarded during the year, which is demand led.
		Rent W/o Unlet Periods - (109k) over	HRA	This overspend reflects the time to re-let properties taking longer than anticipated.

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Property Costs (cont)		Rent W/o Bad Periods - 2,172k 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.
		<u>Electricity - 88k under</u>	HRA	This underspend relates to lower than anticipated energy prices.
		Fixtures and Fittings - (186k) over	HRA	This overspend reflects the additional cost of providing alternative accommodation.
Supplies and Services	666k under	<u>Computer Equipment Purchase - 718k under</u>	HRA	This reflects slippage in milestone payments for the new IT system under development. This will be carried forward into future years.
Financing Charges	148k under	<u>Interest - Debt Charges - (154k) over</u>	HRA	The overall level of debt charges were higher than anticipated due to higher interest costs.
		<u>Interest on Revenue Balances - 156k under</u>	HRA	The interest received was higher than anticipated due to the profile of spend during the year.

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Income	357k over recovered	Fees and Charges General - 409k over recovered	HRA	This reflects administration income for managing Home Energy Efficiency Programmes for Scotland (HEEPS) projects on behalf of owners.
		House Rents - (63k) under recovered	HRA	The under recovery is due to the timing of new build completions.
		<u>Insurance Recoveries - (62k) under recovered</u>	HRA	This under recovery relates to the recovery of income for insurable repairs which are demand led.
Year End Transfer to/from Balance Sheet	(2,852k) under recovered	Year End Transfer to/from Balance Sheet - (2,852k) under recovered	HRA	The under recovery reflects a reduction in the amount to be drawn down from reserves at the end of the year due to a reduction in the total net expenditure position.

\* 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 14 ACTUAL TO DATE	PERIOD 14 VARIANCE AMOUNT	Over/ Under
EMPLOYEE COSTS				
APT & C BASIC	10,260	9,845	415	under
APT & C OVERTIME	79	122	(43)	over
APT & C SUPERANNUATION	1,981	1,776	205	under
APT & C NIC	943	868	75	under
MANUAL BASIC	0	45	(45)	over
MANUAL OVERTIME	0	1	(1)	over
MANUAL SUPERANNUATION	0	7	(7)	over
MANUAL NIC	0	3	(3)	over
TRAVEL AND SUBSISTENCE	44	10	34	under
OTHER EMPLOYEE COSTS	0	52	(52)	over
PENSION INCREASES	219	217	2	under
ADDITONL PENSION COSTS	0	7	(7)	over
<b>EMPLOYEE COSTS</b>	<b>13,526</b>	<b>12,953</b>	<b>573</b>	<b>under</b>
PROPERTY COSTS				
RATES	110	67	43	under
SCOTTISH WATER - UNMETERED CHARGES	4	6	(2)	over
SCOTTISH WATER - METERED CHARGES	8	17	(9)	over
RENT	6	0	6	under
SERVICE CHARGE	65	56	9	under
OTHER ACCOMMODATION COSTS	31	0	31	under
BED AND BREAKFAST	0	6	(6)	over
PROPERTY INSURANCE	923	924	(1)	over
SECURITY COSTS	55	2	53	under
GROUND MAINTENANCE	4,257	4,497	(240)	over
REPAIRS & MAINTENANCE - INTERNAL CONTRACTOR	28,298	27,757	541	under
REPAIRS & MAINTENANCE - EXTERNAL CONTRACTOR	1,016	2,042	(1,026)	over
HOUSING - RENT FREE ACCOMMODATION	155	237	(82)	over
HOUSING - RENT W/O UNLET PERIODS	2,073	2,182	(109)	over
HOUSING - RENT W/O BAD PERIODS	4,404	2,232	2,172	under
EPC	0	5	(5)	over
ELECTRICITY - CONTRACT	769	681	88	under
GAS	274	267	7	under
HEATING OIL	54	38	16	under
SOLID FUEL	4	11	(7)	over
FIXTURE & FITTINGS	58	244	(186)	over
JANITOR SERVICE	30	30	0	-
CLEANING CONTRACT	428	432	(4)	over
CLEANING MATERIALS	60	30	30	under
HEALTH AND HYGIENE	0	1	(1)	over
WINDOW CLEANING	16	22	(6)	over
PEST CONTROL	122	122	0	-
REFUSE UPLIFT	0	35	(35)	over
REMOVAL & STORAGE COSTS	14	52	(38)	over
OTHER PROPERTY COSTS	34	65	(31)	over
<b>PROPERTY COSTS</b>	<b>43,268</b>	<b>42,060</b>	<b>1,208</b>	<b>under</b>
SUPPLIES AND SERVICES				
COMPUTER EQUIPMENT PURCHASE	1,162	444	718	under
COMPUTER EQUIPMENT MAINTENANCE	0	10	(10)	over
I.T. EQUIPMENT MAINT-CONTRACT	209	232	(23)	over
EQUIPMENT AND OTHER TOOLS	13	5	8	under
ADAPTATIONS FOR CLIENTS	0	13	(13)	over
FURNITURE - OFFICE	10	6	4	under
MATERIALS	0	13	(13)	over
MATERIALS (INSURABLE LOSSES)	0	8	(8)	over
FOODSTUFFS - GENERAL	6	6	0	-
PROTECTIVE CLOTHING & UNIFORMS	12	8	4	under
LAUNDRY COSTS	16	24	(8)	over
OTHER SUPPLIES AND SERVICES	32	13	19	under
HEALTH AND SAFETY	15	5	10	under
CATERING - CONTRACT	0	1	(1)	over
OUTSOURCED MAIL	0	21	(21)	over
<b>SUPPLIES AND SERVICES</b>	<b>1,475</b>	<b>809</b>	<b>666</b>	<b>under</b>

South Lanarkshire Council

Housing & Technical Resources (HRA) - Total

Expenditure / Income Variance Trends 2019/20

	REVISED ANNUAL BUDGET 2019/20	PERIOD 14 ACTUAL TO DATE	PERIOD 14 VARIANCE AMOUNT	Over/ Under
TRANSPORT AND PLANT				
POOL CAR RECHARGE - RENTAL CHARGE	26	44	(18)	over
POOL CAR RECHARGE - FUEL	6	7	(1)	over
POOL CAR RECHARGE - ADDITIONAL CHARGES	1	2	(1)	over
OTHER TRANSPORT COSTS	0	7	(7)	over
FLEET SERVICE CHARGES - VEHICLE MAINTENANCE	23	20	3	under
FLEET SERVICE CHARGES - UNSCHEDULED LABOUR	1	0	1	under
FLEET SERVICE CHARGES - ASSET MODIFICATION	0	5	(5)	over
FLEET SERVICE CHARGES - LEASING	71	97	(26)	over
FLEET SERVICE CHARGES - HIRED VEHICLES	34	1	33	under
FLEET SERVICE CHARGES - CONTRACT HIRE	0	1	(1)	over
FLEET SERVICE CHARGES - ROAD FUND LICENCES	8	12	(4)	over
FLEET SERVICE CHARGES - FUEL	21	20	1	under
HIRE OF SKIPS	0	1	(1)	over
STORAGE	4	0	4	under
TAXI CHARGES - CONTRACTED	0	7	(7)	over
<b>TRANSPORT AND PLANT</b>	<b>195</b>	<b>224</b>	<b>(29)</b>	<b>over</b>
ADMINISTRATION				
PRINTING AND STATIONERY	82	101	(19)	over
BULK PRINTING	53	51	2	under
TELEPHONES	84	81	3	under
MOBILE PHONES	27	21	6	under
ADVERTISING - RECRUITMENT	0	4	(4)	over
ADVERTISING - OF COUNCIL SERVICE AVAILABILITY	22	0	22	under
ADVERTISING - OTHER	12	0	12	under
POSTAGES/COURIERS	132	121	11	under
SMS MESSAGING	0	1	(1)	over
MEMBERSHIP FEES/SUBSCRIPTIONS	38	40	(2)	over
MEDICAL COSTS	25	37	(12)	over
LEGAL EXPENSES	86	24	62	under
PETTY OUTLAYS	4	15	(11)	over
GIRO BANK AGENCY FEES	9	0	9	under
PAYPOINT AGENCY FEES	61	54	7	under
INTERNET AGENCY FEES	6	0	6	under
OTHER ADMIN COSTS	15	15	0	-
CONFERENCES - OFFICIALS	7	4	3	under
TRAINING	0	2	(2)	over
INTERNAL SUPPORT SERVICES ALLOCATION	5,039	5,062	(23)	over
<b>ADMINISTRATION</b>	<b>5,702</b>	<b>5,633</b>	<b>69</b>	<b>under</b>
PAYMENT TO OTHER BODIES				
OTHER COMMITTEES OF THE AUTHORITY	3,108	3,105	3	under
GRANTS TO VOLUNTARY ORGANISATIONS	3	2	1	under
PAYMENTS TO VOLUNTARY ORGANISATIONS	31	20	11	under
PAYMENTS TO OTHER BODIES	32	2	30	under
<b>PAYMENT TO OTHER BODIES</b>	<b>3,174</b>	<b>3,129</b>	<b>45</b>	<b>under</b>
PAYMENT TO CONTRACTORS				
PAYMENT TO PRIVATE CONTRACTOR	80	88	(8)	over
PAYMENT TO EXTERNAL CONSULTANTS	20	43	(23)	over
<b>PAYMENT TO CONTRACTORS</b>	<b>100</b>	<b>131</b>	<b>(31)</b>	<b>over</b>

South Lanarkshire Council

Housing & Technical Resources (HRA) - Total

Expenditure / Income Variance Trends 2019/20

	REVISED ANNUAL BUDGET 2019/20	PERIOD 14 ACTUAL TO DATE	PERIOD 14 VARIANCE AMOUNT	Over/ Under
FINANCING CHARGES				
INTEREST-DEBT CHARGES	15,164	15,318	(154)	over
I.T. EQUIPMENT LEASING-CONTRACT	67	75	(8)	over
CFCR	20,589	20,589	0	-
INTEREST ON REVENUE BALANCES	(67)	(223)	156	under
<b>FINANCING CHARGES</b>	<b>35,753</b>	<b>35,759</b>	<b>(6)</b>	<b>over</b>
<b>TOTAL EXPENDITURE</b>	<b>103,193</b>	<b>100,698</b>	<b>2,495</b>	<b>under</b>
INCOME				
SALES - DEPARTMENTS OF THE AUTHORITY	(1,334)	(1,360)	26	over rec
FEES AND CHARGES - GENERAL	(3,128)	(3,537)	409	over rec
RENTAL INCOME	(460)	(506)	46	over rec
HOUSE RENTS	(90,343)	(90,280)	(63)	under rec
LOCK UP RENTS	(2,428)	(2,408)	(20)	under rec
COMMISSION	(163)	(183)	20	over rec
INSURANCE RECOVERIES	(176)	(114)	(62)	under rec
OTHER INCOME	(1,836)	(1,813)	(23)	under rec
REALLOCATION OF SUPPORT COSTS	(717)	(717)	0	-
TMC BALANCE TO BAL SHEET	0	(24)	24	over rec
<b>TOTAL INCOME</b>	<b>(100,585)</b>	<b>(100,942)</b>	<b>357</b>	<b>over rec</b>
YEAR END T/FER TO BALANCE SHEET	(2,608)	244	(2,852)	under rec
<b>TOTAL YEAR END T/FER TO/FROM BALANCE SHEET</b>	<b>(2,608)</b>	<b>244</b>	<b>(2,852)</b>	<b>under rec</b>
<b>NET EXPENDITURE</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>-</b>