

Appendix E

Housing and Technical Resources - HRA Variance Analysis 2020/21 (Period 8)

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Employee Costs	172k under	APT&C Basic / Overtime / Superannuation / National Insurance 169k under	HRA	The variance relates to vacancies, which are being actively recruited or being held whilst service requirements are determined.
Property Costs	(366k) over	Repairs and Maintenance - Internal and External Contractor - (310k) over	HRA	There was a reduced cost in repairs and maintenance earlier in the year due to lockdown. Since the restrictions have been eased, demand has increased and there is now a budget overspend. This includes the agreed recharge for downtime during the COVID-19 lockdown.
Income	216k over recovered	House Rents - (847k) under recovered	HRA	The under recovery is due to the timing of new build completions.
		Insurance Recoveries - (141k) under recovered	HRA	This under recovery is due to the recovery of income for insurable repairs which are demand led.

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Income (cont)		Year End Transfer to/from Balance Sheet - 1,225k over recovered	HRA	The year end transfer to or from balance sheet is dependent on actual final outturns. The current shortfall in income due to lockdown means the required transfer from the balance sheet may be higher than anticipated when the budget was constructed.

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

South Lanarkshire Council

Housing & Technical Resources - HRA

Expenditure / Income Variance Trends 2020/21

	REVISED ANNUAL BUDGET 2020/21	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	10,475	58	under	60	under	70	under	6,101	5,988	113	under
APT & C OVERTIME	79	(18)	over	(19)	over	(19)	over	46	65	(19)	over
APT & C SUPERANNUATION	1,919	8	under	11	under	17	under	1,118	1,094	24	under
APT & C NIC	985	31	under	36	under	42	under	574	523	51	under
TRAVEL AND SUBSISTANCE	44	13	under	13	under	15	under	25	3	22	under
OTHER EMPLOYEE COSTS	0	(3)	over	(3)	over	(3)	over	0	3	(3)	over
PENSION INCREASES	219	0	-	0	-	0	-	127	143	(16)	over
EMPLOYEE COSTS	13,721	89	under	98	under	122	under	7,991	7,819	172	under
PROPERTY COSTS											
RATES	105	(2)	over	6	under	32	under	105	73	32	under
SCOTTISH WATER - UNMETERED CHARGES	4	(3)	over	(3)	over	(4)	over	2	7	(5)	over
SCOTTISH WATER - METERED CHARGES	8	(5)	over	(5)	over	(4)	over	4	8	(4)	over
RENT	6	6	under	6	under	6	under	6	0	6	under
SERVICE CHARGE	65	(2)	over	(2)	over	(2)	over	0	2	(2)	over
OTHER ACCOMMODATION COSTS	31	0	-	0	-	0	-	0	2	(2)	over
PROPERTY INSURANCE	923	0	-	0	-	0	-	0	0	0	-
SECURITY COSTS	55	4	under	3	under	7	under	29	26	3	under
GROUND MAINTENANCE	4,257	0	-	0	-	0	-	3,894	3,939	(45)	over
GROUNDS MAINTENANCE ADDITIONAL WORKS	0	(3)	over	(3)	over	(3)	over	0	3	(3)	over
REPAIRS & MAINTENANCE - INTERNAL CONTRACTOR	30,033	(8)	over	217	under	380	under	17,502	17,633	(131)	over
REPAIRS & MAINTENANCE - EXTERNAL CONTRACTOR	877	35	under	(50)	over	(150)	over	529	708	(179)	over
ADAPTIONS - INTERNAL CONTRACTORS	0	(3)	over	(3)	over	(3)	over	0	3	(3)	over
HOUSING - RENT FREE ACCOMMODATION	155	(26)	over	(19)	over	(27)	over	90	138	(48)	over
HOUSING - RENT W/O UNLET PERIODS	2,175	17	under	(29)	over	6	under	1,384	1,375	9	under
HOUSING - RENT W/O BAD PERIODS	5,860	0	-	0	-	0	-	146	146	0	-
ASBESTOS	139	0	-	0	-	0	-	80	80	0	-
EPC	0	(1)	over	(1)	over	(1)	over	0	1	(1)	over
ELECTRICITY - CONTRACT	847	0	-	0	-	0	-	329	329	0	-
GAS	301	0	-	0	-	0	-	105	105	0	-
HEATING OIL	54	0	-	0	-	0	-	1	1	0	-
SOLID FUEL	4	3	under	3	under	4	under	2	(2)	4	under
FIXTURE & FITTINGS	58	(11)	over	(17)	over	(16)	over	34	10	24	under
JANITOR SERVICE	74	(6)	over	(6)	over	(6)	over	74	80	(6)	over
CLEANING CONTRACT	384	(6)	over	(6)	over	(6)	over	384	390	(6)	over
CLEANING OUTWITH CONTRACT	0	(1)	over	(1)	over	(1)	over	0	1	(1)	over
CLEANING MATERIALS	60	7	under	9	under	12	under	34	19	15	under
HEALTH & HYGIENE MATERIALS	0	(1)	over	(5)	over	(5)	over	0	5	(5)	over
WINDOW CLEANING	16	6	under	6	under	7	under	9	1	8	under
PEST CONTROL	122	4	under	3	under	6	under	66	62	4	under
REFUSE UPLIFT	0	(11)	over	(14)	over	(17)	over	0	20	(20)	over
REMOVAL & STORAGE COSTS	14	3	under	3	under	4	under	8	4	4	under
OTHER PROPERTY COSTS	34	9	under	12	under	9	under	20	34	(14)	over
PROPERTY COSTS	46,661	5	under	104	under	228	under	24,837	25,203	(366)	over

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SUPPLIES AND SERVICES											
COMPUTER EQUIPMENT PURCHASE	683	0	-	0	-	0	-	493	474	19	under
I.T. EQUIPMENT MAINT-CONTRACT	209	0	-	0	-	0	-	209	228	(19)	over
EQUIPMENT, APPARATUS AND TOOLS	13	4	under	5	under	2	under	8	6	2	under
AIDS FOR CLIENTS	0	(1)	over	(1)	over	(1)	over	0	2	(2)	over
FURNITURE - OFFICE	10	2	under	3	under	3	under	6	2	4	under
FURNITURE - GENERAL	0	(1)	over	(1)	over	(1)	over	0	1	(1)	over
FURNISHINGS	0	(2)	over	(2)	over	(2)	over	0	2	(2)	over
MATERIALS	0	(9)	over	(10)	over	(15)	over	0	19	(19)	over
MATERIALS, APPARATUS AND EQUIPMENT	0	0	-	0	-	(1)	over	0	1	(1)	over
FOODSTUFFS - GENERAL	6	0	-	1	under	1	under	4	0	4	under
PROTECTIVE CLOTHING & UNIFORMS	12	0	-	0	-	1	under	7	5	2	under
LAUNDRY COSTS	16	8	under	8	under	7	under	9	1	8	under
OTHER SUPPLIES AND SERVICES	32	(6)	over	(3)	over	(3)	over	19	20	(1)	over
HEALTH AND SAFETY	15	4	under	5	under	7	under	9	1	8	under
CATERING - OUTWITH CONTRACT	0	(6)	over	(6)	over	(6)	over	0	6	(6)	over
OUTSOURCED MAIL	0	(4)	over	(5)	over	(6)	over	0	7	(7)	over
SUPPLIES AND SERVICES	996	(11)	over	(6)	over	(14)	over	764	775	(11)	over
TRANSPORT AND PLANT											
POOL CAR RECHARGE - RENTAL CHARGE	26	0	-	0	-	0	-	0	1	(1)	over
POOL CAR RECHARGE - FUEL	6	0	-	0	-	0	-	0	0	0	-
POOL CAR RECHARGE - ADDITIONAL CHARGES	1	0	-	0	-	0	-	0	0	0	-
FLEET SERVICE CHARGES VEHICLE MAINTENANCE	23	2	under	0	-	0	-	7	7	0	-
FLEET SERVICE CHARGES UNSCHEDULED LABOUR	1	0	-	0	-	0	-	0	0	0	-
FLEET SERVICE CHARGES LEASING	71	1	under	0	-	6	under	14	14	0	-
FLEET SERVICE CHARGES HIRED VEHICLES	34	0	-	0	-	0	-	0	0	0	-
FLEET SERVICE CHARGES ROAD FUND LICENCES/MOT	8	0	-	0	-	1	under	2	2	0	-
FLEET SERVICE CHARGES FUEL	21	0	-	0	-	1	under	12	6	6	under
HIRE OF SKIPS	0	(1)	over	(1)	over	(1)	over	0	1	(1)	over
STORAGE	4	1	under	2	under	2	under	2	0	2	under
TAXI CHARGES - CONTRACTED	0	(1)	over	(1)	over	(2)	over	0	2	(2)	over
TRANSPORT AND PLANT	195	2	under	0	-	7	under	37	33	4	under

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ADMINISTRATION											
PRINTING AND STATIONERY	61	(9)	over	(16)	over	(23)	over	37	64	(27)	over
BULK PRINTING	53	0	-	0	-	4	under	28	20	8	under
TELEPHONES	84	0	-	2	under	(1)	over	45	44	1	under
MOBILE PHONES	27	1	under	(10)	over	(8)	over	27	39	(12)	over
ADVERTISING - OF COUNCIL SERVICE AVAILABILITY	22	0	-	0	-	0	-	0	0	0	-
ADVERTISING - OTHER	12	4	under	5	under	6	under	7	0	7	under
POSTAGES/COURIERS	132	2	under	8	under	11	under	51	35	16	under
SMS MESSAGING	0	(2)	over	(2)	over	(2)	over	0	2	(2)	over
MEMBERSHIP FEES/SUBSCRIPTIONS	38	0	-	(1)	over	(1)	over	0	1	(1)	over
MEDICAL COSTS	25	5	under	5	under	5	under	14	9	5	under
LEGAL EXPENSES	61	(1)	over	(1)	over	(2)	over	0	2	(2)	over
PETTY OUTLAYS	4	(1)	over	(1)	over	(1)	over	2	3	(1)	over
GIRO BANK AGENCY FEES	9	3	under	4	under	5	under	5	0	5	under
PAYPOINT AGENCY FEES	49	1	under	2	under	2	under	28	26	2	under
INTERNET AGENCY FEES	6	2	under	3	under	3	under	3	0	3	under
OTHER ADMIN COSTS	15	(1)	over	(5)	over	(14)	over	9	27	(18)	over
CONFERENCES - OFFICIALS	7	2	under	3	under	3	under	4	0	4	under
TRAINING	0	(2)	over	(3)	over	(3)	over	0	3	(3)	over
INTERNAL SUPPORT SERVICES ALLOCATION	5,039	0	-	0	-	0	-	2,651	2,651	0	-
ADMINISTRATION	5,644	4	under	(7)	over	(16)	over	2,911	2,926	(15)	over
PAYMENT TO OTHER BODIES											
OTHER COMMITTEES OF THE AUTHORITY	3,110	0	-	0	-	(1)	over	1,874	1,875	(1)	over
GRANTS TO VOLUNTARY ORGANISATIONS	3	0	-	0	-	0	-	0	0	0	-
PAYMENTS TO VOLUNTARY ORGANISATIONS	31	0	-	0	-	0	-	19	19	0	-
PAYMENTS TO OTHER BODIES	32	0	-	0	-	0	-	0	0	0	-
PAYMENT TO OTHER BODIES	3,176	0	-	0	-	(1)	over	1,893	1,894	(1)	over
PAYMENT TO CONTRACTORS											
PAYMENT TO PRIVATE CONTRACTOR	80	(9)	over	0	-	(3)	over	33	33	0	-
PAYMENT TO EXTERNAL CONSULTANTS	20	5	under	(1)	over	(1)	over	0	1	(1)	over
PAYMENT TO CONTRACTORS	100	(4)	over	(1)	over	(4)	over	33	34	(1)	over

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FINANCING CHARGES											
INTEREST-DEBT CHARGES	18,008	0	-	0	-	0	-	10,854	10,854	0	-
I.T. EQUIPMENT LEASING-CONTRACT	67	17	under	2	under	(23)	over	50	48	2	under
CFCR	19,448	0	-	0	-	0	-	13,257	13,257	0	-
INTEREST ON REVENUE BALANCES	(67)	0	-	0	-	0	-	0	0	0	-
FINANCING CHARGES	37,456	17	under	2	under	(23)	over	24,161	24,159	2	under
TOTAL EXPENDITURE	107,949	102	under	190	under	299	under	62,627	62,843	(216)	over
INCOME											
SALES - DEPARTMENTS OF THE AUTHORITY	(1,169)	0	-	0	-	0	-	(720)	(720)	0	-
FEES AND CHARGES - GENERAL	(4,523)	0	-	0	-	0	-	(1,362)	(1,362)	0	-
RENTAL INCOME	(460)	0	-	(12)	under rec	(12)	under rec	0	12	(12)	under rec
HOUSE RENTS	(95,717)	(536)	under rec	(600)	under rec	(724)	under rec	(51,847)	(51,000)	(847)	under rec
LOCK UP RENTS	(2,524)	(20)	under rec	(20)	under rec	(19)	under rec	(1,874)	(1,865)	(9)	under rec
COMMISSION	(216)	0	-	0	-	0	-	(93)	(93)	0	-
INSURANCE RECOVERIES	(250)	(93)	under rec	(112)	under rec	(122)	under rec	(151)	(10)	(141)	under rec
OTHER INCOME	(2,058)	0	-	0	-	0	-	(729)	(729)	0	-
REALLOCATION OF SUPPORT COSTS	(717)	0	-	0	-	0	-	(432)	(432)	0	-
YEAR END T/FER TO BALANCE SHEET	(315)	547	over rec	554	over rec	578	over rec	(142)	(1,367)	1,225	over rec
INCOME	(107,949)	(102)	under rec	(190)	under rec	(299)	under rec	(57,350)	(57,566)	216	over rec
NET EXPENDITURE	0	0	-	0	-	0	-	5,277	5,277	0	-