

**Appendix E**

**Housing and Technical Resources - HRA Variance Analysis 2020/21 (Period 14)**

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Employee Costs	125k under	APT&C Basic / Overtime / Superannuation / National Insurance 142k under	HRA	The variance relates to vacancies which are being actively recruited or being held whilst service requirements are determined.
Property Costs	700k under	Repairs and Maintenance - Internal and External Contractor - (1,790k) over	HRA	The net overspend reflects a reduction in repairs and maintenance during the various periods of lockdown throughout the year, offset by an increase in demand when restrictions eased. The position includes the agreed recharge for downtime during the COVID-19 lockdown.
		Housing - Rent Free Accommodation - (111k) over	HRA	The overspend reflects the volume of discretionary rent periods awarded during the year, which is demand led.

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Property Costs (cont)		<u>Rent W/o Bad Periods - 2,566k under</u>	HRA	This underspend reflects a lower than budgeted level of bad debt provision due to the demand experienced following the roll out of Universal Credit. During the year outturn collection rates for rental income have been better than forecast, which is due in part to schemes such as the tenancy sustainment fund mitigating the overall level of debt.
Supplies and Services	206k under	Computer Equipment Purchase - 218k under	HRA	This reflects slippage in milestone payments for the new IT system under development, due to COVID-19. This will be carried forward into future years.
Administration Costs	(57k) over	<u>Mobile Phones - (74k) over</u>	HRA	The overspend relates mainly to additional costs in relation to agile working arrangements.
Payments to Other Bodies	(49k) over	<u>Payments to Voluntary Organisations - (52k) over</u>	HRA	This overspend relates to the current ongoing costs of the Tenant Participation Project.

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Financing Charges	81k under	<u>Interest - Debt Charges - 106k under</u>	HRA	The overall level of debt charges were lower than anticipated due to the profile of funding requirements.
Income	(1,039k) under recovered	<u>Contributions from Other Bodies - 94k over recovered</u>	HRA	The over recovery relates to additional one-off income from partner organisations for specific projects, including Empty Homes Grant to fund an Empty Homes officer and contributions to Travelling Site costs.
		<u>Sales - Departments of the Authority - 92k over recovered</u>	HRA	This relates to funding from owners for their share of operational staff costs for the factoring service.
		House Rents - (1,441k) under recovered	HRA	The under recovery is due to the timing of new build completions.
		Commission - (216k) under recovered	HRA	The under recovery reflects a change to the management of the insurance service.

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Income (cont)		Insurance Recoveries - (228k) under recovered	HRA	This under recovery reflects the recovery of income for insurable repairs which are demand led.
		<u>TMC Balance to Bal Sheet - (91k) under recovered</u>	HRA	The level of repairs and maintenance completed for the Cathkin Co-Op was lower than budget due to Covid-19 restrictions. This balance will fund any backlog of repairs in the new year.
		Year End Transfer to/from Balance Sheet - 849k under	HRA	The year-end transfer to or from the balance sheet is dependent on actual final outturns. The current shortfall in income due to lockdown means that the transfer to the balance sheet was lower 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 14 ACTUAL TO DATE	PERIOD 14 VARIANCE AMOUNT	Over/ Under
EMPLOYEE COSTS				
APT & C BASIC	10,475	10,382	93	under
APT & C OVERTIME	79	130	(51)	over
APT & C SUPERANNUATION	1,919	1,891	28	under
APT & C NIC	985	913	72	under
TRAVEL AND SUBSISTANCE	44	7	37	under
OTHER EMPLOYEE COSTS	0	56	(56)	over
PENSION INCREASES	219	217	2	under
<b>EMPLOYEE COSTS</b>	<b>13,721</b>	<b>13,596</b>	<b>125</b>	<b>under</b>
PROPERTY COSTS				
RATES	105	72	33	under
SCOTTISH WATER - UNMETERED CHARGES	4	10	(6)	over
SCOTTISH WATER - METERED CHARGES	8	11	(3)	over
RENT	6	0	6	under
SERVICE CHARGE	65	94	(29)	over
OTHER ACCOMMODATION COSTS	31	10	21	under
BED AND BREAKFAST	0	24	(24)	over
PROPERTY INSURANCE	923	924	(1)	over
SECURITY COSTS	55	87	(32)	over
GROUND MAINTENANCE	4,257	4,223	34	under
GROUNDS MAINTENANCE ADDITIONAL WORKS	0	4	(4)	over
REPAIRS & MAINTENANCE - INTERNAL CONTRACTOR	27,766	29,088	(1,322)	over
REPAIRS & MAINTENANCE - EXTERNAL CONTRACTOR	877	1,345	(468)	over
ADAPTIONS - INTERNAL CONTRACTORS	0	2	(2)	over
HOUSING - RENT FREE ACCOMMODATION	155	266	(111)	over
SOLID FUEL HEATING MAINTENANCE	0	4	(4)	over
HOUSING - RENT W/O UNLET PERIODS	2,175	2,181	(6)	over
HOUSING - RENT W/O BAD PERIODS	5,860	3,294	2,566	under
ASBESTOS	139	139	0	-
EPC	0	3	(3)	over
ELECTRICITY - CONTRACT	882	867	15	under
GAS	266	220	46	under
HEATING OIL	54	9	45	under
SOLID FUEL	4	0	4	under
FIXTURE & FITTINGS	58	102	(44)	over
JANITOR SERVICE	49	30	19	under
CLEANING CONTRACT	409	444	(35)	over
CLEANING OUTWITH CONTRACT	0	1	(1)	over
CLEANING MATERIALS	60	28	32	under
HEALTH & HYGIENE MATERIALS	0	7	(7)	over
WINDOW CLEANING	16	6	10	under
PEST CONTROL	122	106	16	under
REFUSE UPLIFT	0	34	(34)	over
REMOVAL & STORAGE COSTS	14	14	0	-
OTHER PROPERTY COSTS	34	45	(11)	over
<b>PROPERTY COSTS</b>	<b>44,394</b>	<b>43,694</b>	<b>700</b>	<b>under</b>
SUPPLIES AND SERVICES				
COMPUTER EQUIPMENT PURCHASE	683	465	218	under
I.T. EQUIPMENT MAINT-CONTRACT	209	207	2	under
I.T. ELECTRONIC MESSAGING	0	33	(33)	over
EQUIPMENT, APPARATUS AND TOOLS	13	19	(6)	over
AIDS FOR CLIENTS	0	2	(2)	over
FURNITURE - OFFICE	10	3	7	under
FURNITURE - GENERAL	0	25	(25)	over
FURNISHINGS	0	2	(2)	over
MATERIALS, APPARATUS AND EQUIPMENT	0	1	(1)	over
FOODSTUFFS - GENERAL	6	2	4	under
PROTECTIVE CLOTHING & UNIFORMS	12	6	6	under
LAUNDRY COSTS	16	5	11	under
OTHER SUPPLIES AND SERVICES	32	15	17	under
HEALTH AND SAFETY	15	1	14	under
CATERING - OUTWITH CONTRACT	0	6	(6)	over
OUTSOURCED MAIL	0	(2)	2	under
<b>SUPPLIES AND SERVICES</b>	<b>996</b>	<b>790</b>	<b>206</b>	<b>under</b>

South Lanarkshire Council

Housing & Technical Resources - HRA

Expenditure / Income Variance Trends 2020/21

	REVISED ANNUAL BUDGET 2020/21	PERIOD 14 ACTUAL TO DATE	PERIOD 14 VARIANCE AMOUNT	Over/ Under
TRANSPORT AND PLANT				
POOL CAR RECHARGE - RENTAL CHARGE	26	39	(13)	over
POOL CAR RECHARGE - FUEL	6	0	6	under
POOL CAR RECHARGE - ADDITIONAL CHARGES	1	0	1	under
FLEET SERVICE CHARGES VEHICLE MAINTENANCE	23	17	6	under
FLEET SERVICE CHARGES UNSCHEDULED LABOUR	1	0	1	under
FLEET SERVICE CHARGES ASSET MODIFICATIONS	0	1	(1)	over
FLEET SERVICE CHARGES LEASING	71	66	5	under
FLEET SERVICE CHARGES HIRED VEHICLES	34	0	34	under
FLEET SERVICE CHARGES ROAD FUND LICENCES/MOT	8	12	(4)	over
FLEET SERVICE CHARGES FUEL	21	12	9	under
HIRE OF EXTERNAL VEHICLES	0	17	(17)	over
HIRE OF SKIPS	0	1	(1)	over
STORAGE	4	0	4	under
PUPIL TRANSPORT - OTHER	0	1	(1)	over
TAXI CHARGES - CONTRACTED	0	(1)	1	under
<b>TRANSPORT AND PLANT</b>	<b>195</b>	<b>165</b>	<b>30</b>	<b>under</b>
ADMINISTRATION				
PRINTING AND STATIONERY	61	76	(15)	over
BULK PRINTING	53	102	(49)	over
TELEPHONES	84	77	7	under
MOBILE PHONES	27	101	(74)	over
ADVERTISING - OF COUNCIL SERVICE AVAILABILITY	22	0	22	under
ADVERTISING - OTHER	12	2	10	under
POSTAGES/COURIERS	132	141	(9)	over
SMS MESSAGING	0	4	(4)	over
MEMBERSHIP FEES/SUBSCRIPTIONS	38	32	6	under
MEDICAL COSTS	25	27	(2)	over
LEGAL EXPENSES	51	6	45	under
PETTY OUTLAYS	4	5	(1)	over
GIRO BANK AGENCY FEES	9	0	9	under
PAYPOINT AGENCY FEES	49	42	7	under
INTERNET AGENCY FEES	6	0	6	under
OTHER ADMIN COSTS	25	9	16	under
CONFERENCES - OFFICIALS	7	0	7	under
TRAINING	0	3	(3)	over
INTERNAL SUPPORT SERVICES ALLOCATION	5,039	5,074	(35)	over
<b>ADMINISTRATION</b>	<b>5,644</b>	<b>5,701</b>	<b>(57)</b>	<b>over</b>
PAYMENT TO OTHER BODIES				
OTHER COMMITTEES OF THE AUTHORITY	3,010	3,026	(16)	over
GRANTS TO VOLUNTARY ORGANISATIONS	3	0	3	under
PAYMENTS TO VOLUNTARY ORGANISATIONS	31	83	(52)	over
PAYMENTS TO OTHER BODIES	32	13	19	under
PRIVATE INDIVIDUALS - GENERAL	100	103	(3)	over
<b>PAYMENT TO OTHER BODIES</b>	<b>3,176</b>	<b>3,225</b>	<b>(49)</b>	<b>over</b>
PAYMENT TO CONTRACTORS				
PAYMENT TO PRIVATE CONTRACTOR	80	79	1	under
PAYMENT TO EXTERNAL CONSULTANTS	20	18	2	under
<b>PAYMENT TO CONTRACTORS</b>	<b>100</b>	<b>97</b>	<b>3</b>	<b>under</b>
FINANCING CHARGES				
INTEREST-DEBT CHARGES	15,589	15,483	106	under
I.T. EQUIPMENT LEASING-CONTRACT	67	77	(10)	over
CFCR	18,134	18,134	0	-
INTEREST ON REVENUE BALANCES	(67)	(52)	(15)	over
<b>FINANCING CHARGES</b>	<b>33,723</b>	<b>33,642</b>	<b>81</b>	<b>under</b>
<b>TOTAL EXPENDITURE</b>	<b>101,949</b>	<b>100,910</b>	<b>1,039</b>	<b>under</b>

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Housing & Technical Resources - HRA

Expenditure / Income Variance Trends 2020/21

	REVISED ANNUAL BUDGET 2020/21	PERIOD 14 ACTUAL TO DATE	PERIOD 14 VARIANCE AMOUNT	Over/ Under
INCOME				
CONTRIBUTIONS FROM OTHER BODIES	0	(94)	94	over rec
SALES - DEPARTMENTS OF THE AUTHORITY	(1,258)	(1,350)	92	over rec
FEES AND CHARGES - GENERAL	(2,256)	(2,238)	(18)	under rec
RENTAL INCOME	(460)	(412)	(48)	under rec
HOUSE RENTS	(95,717)	(94,276)	(1,441)	under rec
LOCK UP RENTS	(2,524)	(2,488)	(36)	under rec
COMMISSION	(216)	0	(216)	under rec
INSURANCE RECOVERIES	(250)	(22)	(228)	under rec
OTHER INCOME	(2,058)	(2,062)	4	over rec
REALLOCATION OF SUPPORT COSTS	(628)	(628)	0	-
TMC BALANCE TO BAL SHEET	0	91	(91)	under rec
YEAR END T/FER TO BALANCE SHEET	3,418	2,569	849	under
<b>INCOME</b>	<b>(101,949)</b>	<b>(100,910)</b>	<b>(1,039)</b>	<b>under rec</b>
<b>NET EXPENDITURE</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>-</b>