

Appendix E

Housing and Technical Resources - HRA Variance Analysis 2020/21 (Period 3)

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Employee Costs	66k under	APT&C Basic / Overtime / Superannuation / National Insurance 69k under	HRA	The variance relates to vacancies, which are being actively recruited or being held whilst service requirements are determined.
Property Costs	1,081k under	Repairs and Maintenance - Internal and External Contractor - 1,119k under	HRA	This underspend is due to repairs which are demand led. There is a reduced demand due to lock down. This position includes the agreed recharge for down time during COVID-19 lockdown.
Income	(1,186k) under recovered	House Rents - (267k) under recovered Insurance Recoveries – (55k) under recovered	HRA HRA	The under recovery is due to the timing of new build completions. This underspend 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 - (864k) under recovered	HRA	The under recovery reflects an anticipated transfer to reserves rather than from reserves mainly as a result of the reduction in the level of repairs completed to date. This position may be change in future periods to manage an increased level of demand for repairs post lock down.

South Lanarkshire Council

Housing & Technical Resources - Total

Expenditure / Income Variance Trends 2020/21

	REVISED ANNUAL BUDGET 2020/21	PERIOD 2 VARIANCE AMOUNT	Over/ Under	PERIOD 3 ESTIMATE TO DATE	PERIOD 3 ACTUAL TO DATE	PERIOD 3 VARIANCE AMOUNT	Over/ Under
EMPLOYEE COSTS							
APT & C BASIC	10,475	28	under	2,087	2,030	57	under
APT & C OVERTIME	79	(7)	over	16	27	(11)	over
APT & C SUPERANNUATION	1,919	(2)	over	382	378	4	under
APT & C NIC	985	12	under	196	177	19	under
TRAVEL AND SUBSISTANCE	44	4	under	9	1	8	under
OTHER EMPLOYEE COSTS	0	0	-	0	1	(1)	over
PENSION INCREASES	219	(9)	over	44	54	(10)	over
EMPLOYEE COSTS	13,721	26	under	2,734	2,668	66	under
PROPERTY COSTS							
RATES	105	(2)	over	0	2	(2)	over
SCOTTISH WATER - UNMETERED CHARGES	4	(3)	over	1	3	(2)	over
SCOTTISH WATER - METERED CHARGES	8	(4)	over	1	6	(5)	over
RENT	6	0	-	0	0	0	-
SERVICE CHARGE	65	(3)	over	0	3	(3)	over
OTHER ACCOMMODATION COSTS	31	0	-	0	0	0	-
BED AND BREAKFAST	0	(10)	over	0	14	(14)	over
PROPERTY INSURANCE	923	0	-	0	0	0	-
SECURITY COSTS	55	4	under	8	0	8	under
GROUND MAINTENANCE	4,257	0	-	136	136	0	-
REPAIRS & MAINTENANCE - INTERNAL CONTRACTOR	30,033	1,692	under	6,583	5,460	1,123	under
REPAIRS & MAINTENANCE - EXTERNAL CONTRACTOR	877	48	under	192	196	(4)	over
ADAPTIONS - INTERNAL CONTRACTORS	0	(2)	over	0	2	(2)	over
HOUSING - RENT FREE ACCOMMODATION	155	(2)	over	26	30	(4)	over
HOUSING - RENT W/O UNLET PERIODS	2,175	(167)	over	438	449	(11)	over
HOUSING - RENT W/O BAD PERIODS	5,860	0	-	0	1	(1)	over
ASBESTOS	139	0	-	30	30	0	-
EPC	0	(1)	over	0	1	(1)	over
ELECTRICITY - CONTRACT	847	0	-	140	140	0	-
GAS	301	0	-	43	43	0	-
HEATING OIL	54	0	-	4	4	0	-
SOLID FUEL	4	0	-	1	(2)	3	under
FIXTURE & FITTINGS	58	7	under	11	19	(8)	over
JANITOR SERVICE	74	(6)	over	74	80	(6)	over
CLEANING CONTRACT	384	(9)	over	384	393	(9)	over
CLEANING AND JANITORIAL SUPPLIES	60	2	under	11	8	3	under
WINDOW CLEANING	16	7	under	2	(6)	8	under
PEST CONTROL	122	3	under	19	18	1	under
REFUSE UPLIFT	0	(1)	over	0	1	(1)	over
REMOVAL & STORAGE COSTS	14	2	under	3	1	2	under
OTHER PROPERTY COSTS	34	4	under	7	1	6	under
PROPERTY COSTS	46,661	1,559	under	8,114	7,033	1,081	under

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SUPPLIES AND SERVICES							
COMPUTER EQUIPMENT PURCHASE	683	0	-	74	74	0	-
COMPUTER EQUIPMENT MAINTENANCE	0	0	-	0	1	(1)	over
I.T. EQUIPMENT MAINT-CONTRACT	209	0	-	0	0	0	-
EQUIPMENT, APPARATUS AND TOOLS	13	2	under	3	0	3	under
FURNITURE - OFFICE	10	1	under	2	0	2	under
MATERIALS	0	(1)	over	0	3	(3)	over
FOODSTUFFS - GENERAL	6	1	under	1	0	1	under
PROTECTIVE CLOTHING & UNIFORMS	12	0	-	2	1	1	under
LAUNDRY COSTS	16	2	under	3	0	3	under
OTHER SUPPLIES AND SERVICES	32	(1)	over	6	6	0	-
HEALTH AND SAFETY	15	1	under	3	1	2	under
OUTSOURCED MAIL	0	(3)	over	0	3	(3)	over
SUPPLIES AND SERVICES	996	2	under	94	89	5	under
TRANSPORT AND PLANT							
POOL CAR CHARGES-RENTAL	26	2	under	0	0	0	-
POOL CAR CHARGES-FUEL	6	0	-	0	0	0	-
POOL CAR CHARGES-ADDITIONAL COSTS	1	0	-	0	0	0	-
FLEET SERVICE CHARGES VEHICLE MAINTENANCE	23	0	-	3	3	0	-
FLEET SERVICE CHARGES UNSCHEDULED LABOUR	1	0	-	0	0	0	-
FLEET SERVICE CHARGES LEASING	71	(4)	over	11	11	0	-
FLEET SERVICE CHARGES HIRED VEHICLES	34	3	under	0	0	0	-
FLEET SERVICE CHARGES ROAD FUND LICENCES/MOT	8	0	-	1	1	0	-
FLEET SERVICE CHARGES FUEL	21	1	under	3	2	1	under
STORAGE	4	0	-	1	0	1	under
TAXI CHARGES - CONTRACTED	0	(1)	over	0	1	(1)	over
TRANSPORT AND PLANT	195	1	under	19	18	1	under

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ADMINISTRATION							
PRINTING AND STATIONERY	61	0	-	12	3	9	under
BULK PRINTING	53	0	-	8	0	8	under
TELEPHONES	84	0	-	13	11	2	under
MOBILE PHONES	27	(6)	over	4	8	(4)	over
ADVERTISING - OF COUNCIL SERVICES	22	0	-	0	0	0	-
ADVERTISING - OTHER	12	1	under	2	0	2	under
POSTAGES/COURIERS	132	0	-	25	16	9	under
SMS MESSAGING	0	0	-	0	2	(2)	over
MEMBERSHIP FEES/SUBSCRIPTIONS	38	4	under	0	0	0	-
MEDICAL COSTS	25	3	under	5	0	5	under
LEGAL EXPENSES	61	5	under	0	1	(1)	over
PETTY OUTLAYS	4	(2)	over	1	2	(1)	over
GIRO BANK AGENCY FEES	9	1	under	2	0	2	under
PAYPOINT AGENCY FEES	49	(4)	over	9	10	(1)	over
INTERNET AGENCY FEES	6	1	under	1	0	1	under
OTHER ADMIN COSTS	15	(1)	over	3	3	0	-
CONFERENCES - OFFICIALS	7	1	under	1	0	1	under
TRAINING	0	(2)	over	0	2	(2)	over
INTERNAL SUPPORT SERVICES ALLOCATION	5,039	0	-	718	718	0	-
ADMINISTRATION	5,644	1	under	804	776	28	under
PAYMENT TO OTHER BODIES							
OTHER COMMITTEES OF THE AUTHORITY	3,110	0	-	682	682	0	-
GRANTS TO VOLUNTARY ORGANISATIONS	3	0	-	0	0	0	-
PAYMENTS TO VOLUNTARY ORGANISATIONS	31	0	-	0	0	0	-
PAYMENTS TO OTHER BODIES	32	0	-	0	0	0	-
PAYMENT TO OTHER BODIES	3,176	0	-	682	682	0	-
PAYMENT TO CONTRACTORS							
PAYMENT TO PRIVATE CONTRACTOR	80	0	-	0	0	0	-
PAYMENT TO EXTERNAL CONSULTANTS	20	0	-	5	0	5	under
PAYMENT TO CONTRACTORS	100	0	-	5	0	5	under

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FINANCING CHARGES							
INTEREST-DEBT CHARGES	18,008	0	-	3,947	3,947	0	-
I.T. EQUIPMENT LEASING-CONTRACT	67	0	-	0	0	0	-
CFCR	19,448	0	-	3,357	3,357	0	-
INTEREST ON REVENUE BALANCES	(67)	0	-	0	0	0	-
FINANCING CHARGES	37,456	0	-	7,304	7,304	0	-
TOTAL EXPENDITURE	107,949	1,589	under	19,756	18,570	1,186	under
INCOME							
SALES - DEPARTMENTS OF THE AUTHORITY	(1,169)	0	-	(270)	(270)	0	-
FEES AND CHARGES - GENERAL	(4,523)	0	-	(700)	(700)	0	-
RENTAL INCOME	(460)	0	-	0	0	0	-
HOUSE RENTS	(95,717)	(133)	over	(15,953)	(15,686)	(267)	under rec
LOCK UP RENTS	(2,524)	0	-	(620)	(620)	0	-
COMMISSION	(216)	0	-	(26)	(26)	0	-
INSURANCE RECOVERIES	(250)	0	-	(55)	0	(55)	under rec
OTHER INCOME	(2,058)	0	-	(271)	(271)	0	-
REALLOCATION OF SUPPORT COSTS	(717)	0	-	(157)	(157)	0	-
YEAR END T/FER TO BALANCE SHEET	(315)	(1,456)	over	(69)	795	(864)	under rec
INCOME	(107,949)	(1,589)	under rec	(18,121)	(16,935)	(1,186)	under rec
NET EXPENDITURE	0	0	-	1,635	1,635	0	-