

Appendix E

Housing and Technical Resources - HRA Variance Analysis 2020/21 (Period 5)

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Employee Costs	89k under	APT&C Basic / Overtime / Superannuation / National Insurance 79k under	HRA	The variance relates to vacancies, which are being actively recruited or being held whilst service requirements are determined.
Income	(102k) under recovered	House Rents - (536k) under recovered	HRA	The under recovery is due to the timing of new build completions.
		Insurance Recoveries - (93k) under recovered	HRA	This under recovery is due to the recovery of income for insurable repairs which are demand led.
		Year End Transfer to/from Balance Sheet - 547k over recovered	HRA	The over recovery reflects an anticipated transfer from reserves as a result of the reduction in the level of House Rents income.

South Lanarkshire Council

Housing & Technical Resources - HRA

Expenditure / Income Variance Trends 2020/21

	REVISED ANNUAL BUDGET 2020/21	PERIOD 2 VARIANCE AMOUNT	Over/ Under	PERIOD 3 VARIANCE AMOUNT	Over/ Under	PERIOD 4 VARIANCE AMOUNT	Over/ Under	PERIOD 5 ESTIMATE TO DATE	PERIOD 5 ACTUAL TO DATE	PERIOD 5 VARIANCE AMOUNT	Over/ Under
EMPLOYEE COSTS											
APT & C BASIC	10,475	28	under	57	under	55	under	3,665	3,607	58	under
APT & C OVERTIME	79	(7)	over	(11)	over	(17)	over	28	46	(18)	over
APT & C SUPERANNUATION	1,919	(2)	over	4	under	7	under	671	663	8	under
APT & C NIC	985	12	under	19	under	24	under	345	314	31	under
TRAVEL AND SUBSISTANCE	44	4	under	8	under	11	under	15	2	13	under
OTHER EMPLOYEE COSTS	0	0	-	(1)	over	(3)	over	0	3	(3)	over
PENSION INCREASES	219	(9)	over	(10)	over	0	-	77	77	0	-
EMPLOYEE COSTS	13,721	26	under	66	under	77	under	4,801	4,712	89	under
PROPERTY COSTS											
RATES	105	(2)	over	(2)	over	(2)	over	0	2	(2)	over
SCOTTISH WATER - UNMETERED CHARGES	4	(3)	over	(2)	over	(3)	over	1	4	(3)	over
SCOTTISH WATER - METERED CHARGES	8	(4)	over	(5)	over	(5)	over	2	7	(5)	over
RENT	6	0	-	0	-	6	under	6	0	6	under
SERVICE CHARGE	65	(3)	over	(3)	over	(2)	over	0	2	(2)	over
OTHER ACCOMMODATION COSTS	31	0	-	0	-	(8)	over	0	0	0	-
BED AND BREAKFAST	0	(10)	over	(14)	over	(21)	over	0	0	0	-
PROPERTY INSURANCE	923	0	-	0	-	0	-	0	0	0	-
SECURITY COSTS	55	4	under	8	under	9	under	17	13	4	under
GROUND MAINTENANCE	4,257	0	-	0	-	0	-	3,779	3,779	0	-
GROUNDS MAINTENANCE ADDITIONAL WORKS	0	0	-	0	-	0	-	0	3	(3)	over
REPAIRS & MAINTENANCE - INTERNAL CONTRA	30,033	1,692	under	1,123	under	0	-	11,190	11,198	(8)	over
REPAIRS & MAINTENANCE - EXTERNAL CONTRA	877	48	under	(4)	over	92	under	327	292	35	under
ADAPTIONS - INTERNAL CONTRACTORS	0	(2)	over	(2)	over	(2)	over	0	3	(3)	over
HOUSING - RENT FREE ACCOMMODATION	155	(2)	over	(4)	over	(11)	over	52	78	(26)	over
HOUSING - RENT W/O UNLET PERIODS	2,175	(167)	over	(11)	over	0	-	906	889	17	under
HOUSING - RENT W/O BAD PERIODS	5,860	0	-	(1)	over	(2)	over	23	23	0	-
ASBESTOS	139	0	-	0	-	(5)	over	48	48	0	-
EPC	0	(1)	over	(1)	over	(1)	over	0	1	(1)	over
ELECTRICITY - CONTRACT	847	0	-	0	-	0	-	207	207	0	-
GAS	301	0	-	0	-	0	-	57	57	0	-
HEATING OIL	54	0	-	0	-	0	-	7	7	0	-
SOLID FUEL	4	0	-	3	under	3	under	1	(2)	3	under
FIXTURE & FITTINGS	58	7	under	(8)	over	(22)	over	24	35	(11)	over
JANITOR SERVICE	74	(6)	over	(6)	over	(6)	over	74	80	(6)	over
CLEANING CONTRACT	384	(9)	over	(9)	over	(9)	over	384	390	(6)	over
CLEANING OUTWITH CONTRACT	0	0	-	0	-	0	-	0	1	(1)	over
CLEANING AND JANITORIAL SUPPLIES AND EQ	60	2	under	3	under	3	under	21	14	7	under
HEALTH & HYGIENE MATERIALS	0	0	-	0	-	(1)	over	0	1	(1)	over
WINDOW CLEANING	16	7	under	8	under	9	under	5	(1)	6	under
PEST CONTROL	122	3	under	1	under	1	under	37	33	4	under
REFUSE UPLIFT	0	(1)	over	(1)	over	(9)	over	0	11	(11)	over
REMOVAL & STORAGE COSTS	14	2	under	2	under	2	under	5	2	3	under
OTHER PROPERTY COSTS	34	4	under	6	under	8	under	12	3	9	under
PROPERTY COSTS	46,661	1,559	under	1,081	under	24	under	17,185	17,180	5	under

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SUPPLIES AND SERVICES											
COMPUTER EQUIPMENT PURCHASE	683	0	-	0	-	0	-	153	153	0	-
COMPUTER EQUIPMENT MAINTENANCE	0	0	-	(1)	over	0	-	0	0	0	-
I.T. EQUIPMENT MAINT-CONTRACT	209	0	-	0	-	0	-	49	49	0	-
EQUIPMENT, APPARATUS AND TOOLS	13	2	under	3	under	4	under	5	1	4	under
AIDS FOR CLIENTS	0	0	-	0	-	0	-	0	1	(1)	over
FURNITURE - OFFICE	10	1	under	2	under	2	under	3	1	2	under
FURNITURE - GENERAL	0	0	-	0	-	(1)	over	0	1	(1)	over
FURNISHINGS (INCL. CROCKERY & LINEN)	0	0	-	0	-	(2)	over	0	2	(2)	over
MATERIALS	0	(1)	over	(3)	over	(6)	over	0	9	(9)	over
FOODSTUFFS - GENERAL	6	1	under	1	under	0	-	2	2	0	-
PROTECTIVE CLOTHING & UNIFORMS	12	0	-	1	under	0	-	4	4	0	-
LAUNDRY COSTS	16	2	under	3	under	7	under	6	(2)	8	under
OTHER SUPPLIES AND SERVICES	32	(1)	over	0	-	1	under	11	17	(6)	over
HEALTH AND SAFETY	15	1	under	2	under	3	under	5	1	4	under
CATERING - OUTWITH CONTRACT	0	0	-	0	-	0	-	0	6	(6)	over
OUTSOURCED MAIL	0	(3)	over	(3)	over	(3)	over	0	4	(4)	over
SUPPLIES AND SERVICES	996	2	under	5	under	5	under	238	249	(11)	over
TRANSPORT AND PLANT											
POOL CAR CHARGES - RENTAL	26	2	under	0	-	0	-	0	0	0	-
POOL CAR CHARGES - FUEL	6	0	-	0	-	0	-	0	0	0	-
POOL CAR CHARGES - ADDITIONAL COSTS	1	0	-	0	-	0	-	0	0	0	-
FLEET SERVICE CHARGES VEHICLE MAINTENANCE	23	0	-	0	-	1	under	7	5	2	under
FLEET SERVICE CHARGES UNSCHEDULED LABOUR	1	0	-	0	-	0	-	0	0	0	-
FLEET SERVICE CHARGES LEASING	71	(4)	over	0	-	5	under	12	11	1	under
FLEET SERVICE CHARGES HIRED VEHICLES	34	3	under	0	-	0	-	0	0	0	-
FLEET SERVICE CHARGES ROAD FUND LICENCES/MOT	8	0	-	0	-	1	under	1	1	0	-
FLEET SERVICE CHARGES FUEL	21	1	under	1	under	2	under	3	3	0	-
HIRE OF SKIPS	0	0	-	0	-	(1)	over	0	1	(1)	over
STORAGE	4	0	-	1	under	1	under	1	0	1	under
TAXI CHARGES - CONTRACTED	0	(1)	over	(1)	over	(1)	over	0	1	(1)	over
TRANSPORT AND PLANT	195	1	under	1	under	8	under	24	22	2	under

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ADMINISTRATION											
PRINTING AND STATIONERY	61	0	-	9	under	(7)	over	23	32	(9)	over
BULK PRINTING	53	0	-	8	under	12	under	16	16	0	-
TELEPHONES	84	0	-	2	under	2	under	26	26	0	-
MOBILE PHONES	27	(6)	over	(4)	over	(6)	over	8	7	1	under
ADVERTISING - OF COUNCIL SERVICE AVAILA	22	0	-	0	-	0	-	0	0	0	-
ADVERTISING - OTHER	12	1	under	2	under	3	under	4	0	4	under
POSTAGES/COURIERS	132	0	-	9	under	19	under	21	19	2	under
SMS MESSAGING	0	0	-	(2)	over	(2)	over	0	2	(2)	over
MEMBERSHIP FEES/SUBSCRIPTIONS	38	4	under	0	-	0	-	0	0	0	-
MEDICAL COSTS	25	3	under	5	under	5	under	9	4	5	under
LEGAL EXPENSES	61	5	under	(1)	over	(1)	over	0	1	(1)	over
PETTY OUTLAYS	4	(2)	over	(1)	over	(1)	over	1	2	(1)	over
GIRO BANK AGENCY FEES	9	1	under	2	under	2	under	3	0	3	under
PAYPOINT AGENCY FEES	49	(4)	over	(1)	over	0	-	17	16	1	under
INTERNET AGENCY FEES	6	1	under	1	under	2	under	2	0	2	under
OTHER ADMIN COSTS	15	(1)	over	0	-	(1)	over	5	6	(1)	over
CONFERENCES - OFFICIALS (incl associate	7	1	under	1	under	2	under	2	0	2	under
TRAINING	0	(2)	over	(2)	over	(2)	over	0	2	(2)	over
INTERNAL SUPPORT SERVICES ALLOCATION	5,039	0	-	0	-	0	-	1,491	1,491	0	-
ADMINISTRATION	5,644	1	under	28	under	27	under	1,628	1,624	4	under
PAYMENT TO OTHER BODIES											
OTHER COMMITTEES OF THE AUTHORITY	3,110	0	-	0	-	0	-	1,159	1,159	0	-
GRANTS TO VOLUNTARY ORGANISATIONS	3	0	-	0	-	0	-	0	0	0	-
PAYMENTS TO VOLUNTARY ORGANISATIONS	31	0	-	0	-	0	-	0	0	0	-
PAYMENTS TO OTHER BODIES	32	0	-	0	-	0	-	0	0	0	-
PAYMENT TO OTHER BODIES	3,176	0	-	0	-	0	-	1,159	1,159	0	-
PAYMENT TO CONTRACTORS											
PAYMENT TO PRIVATE CONTRACTOR	80	0	-	0	-	(2)	over	80	89	(9)	over
PAYMENT TO EXTERNAL CONSULTANTS / PROFE	20	0	-	5	under	5	under	5	0	5	under
PAYMENT TO CONTRACTORS	100	0	-	5	under	3	under	85	89	(4)	over
FINANCING CHARGES											
INTEREST-DEBT CHARGES	18,008	0	-	0	-	0	-	6,710	6,710	0	-
I.T. EQUIPMENT LEASING-CONTRACT	67	0	-	0	-	3	under	50	33	17	under
CFCR	19,448	0	-	0	-	0	-	5,757	5,757	0	-
INTEREST ON REVENUE BALANCES	(67)	0	-	0	-	0	-	0	0	0	-
FINANCING CHARGES	37,456	0	-	0	-	3	under	12,517	12,500	17	under
TOTAL EXPENDITURE	107,949	1,589	under	1,186	under	147	under	37,637	37,535	102	under

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INCOME											
SALES - DEPARTMENTS OF THE AUTHORITY	(1,169)	0	-	0	-	0	-	(450)	(450)	0	-
FEES AND CHARGES - GENERAL	(4,523)	0	-	0	-	0	-	(1,059)	(1,059)	0	-
RENTAL INCOME	(460)	0	-	0	-	0	-	0	0	0	-
HOUSE RENTS	(95,717)	(133)	under rec	(267)	under rec	(400)	under rec	(31,906)	(31,370)	(536)	under rec
LOCK UP RENTS	(2,524)	0	-	0	-	(10)	under rec	(1,262)	(1,242)	(20)	under rec
COMMISSION	(216)	0	-	0	-	0	-	(53)	(53)	0	-
INSURANCE RECOVERIES	(250)	0	-	(55)	under rec	(74)	under rec	(93)	0	(93)	under rec
OTHER INCOME	(2,058)	0	-	0	-	0	-	(458)	(458)	0	-
REALLOCATION OF SUPPORT COSTS	(717)	0	-	0	-	0	-	(267)	(267)	0	-
YEAR END T/FER TO BALANCE SHEET	(315)	(1,456)	under rec	(864)	under rec	337	over rec	(93)	(640)	547	over rec
INCOME	(107,949)	(1,589)	under rec	(1,186)	under rec	(147)	under rec	(35,641)	(35,539)	(102)	under rec
NET EXPENDITURE	0	0	-	0	-	0	-	1,996	1,996	0	-