

**Appendix E**

**Housing and Technical Resources - HRA Variance Analysis 2020/21 (Period 11)**

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Employee Costs	182k under	APT&C Basic / Overtime / Superannuation / National Insurance 159k under	HRA	The variance relates to vacancies, which are being actively recruited or being held whilst service requirements are determined.
Property Costs	(940k) over	Grounds Maintenance - (134k) 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 - (751k) 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.
		Housing - Rent Free Accommodation - (76k) 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
Income	741k over recovered	House Rents - (1,142k) under recovered	HRA	The under recovery is due to the timing of new build completions.
		Commission - (119k) under recovered	HRA	The under recovery reflects a revision to the management of the insurance service for participants in the schemes.
		Insurance Recoveries - (192k) under recovered	HRA	This under recovery reflects the recovery of income for insurable repairs which are demand led.
		Year End Transfer to/from Balance Sheet - 2,231k over recovered	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 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 8 VARIANCE AMOUNT	Over/ Under	PERIOD 9 VARIANCE AMOUNT	Over/ Under	PERIOD 10 VARIANCE AMOUNT	Over/ Under	PERIOD 11 ESTIMATE TO DATE	PERIOD 11 ACTUAL TO DATE	PERIOD 11 VARIANCE AMOUNT	Over/ Under
EMPLOYEE COSTS											
APT & C BASIC	10,475	113	under	116	under	87	under	8,508	8,417	91	under
APT & C OVERTIME	79	(19)	over	(22)	over	(21)	over	64	87	(23)	over
APT & C SUPERANNUATION	1,919	24	under	27	under	23	under	1,559	1,533	26	under
APT & C NIC	985	51	under	56	under	58	under	800	735	65	under
TRAVEL AND SUBSISTANCE	44	22	under	24	under	27	under	35	6	29	under
OTHER EMPLOYEE COSTS	0	(3)	over	(3)	over	(3)	over	0	3	(3)	over
PENSION INCREASES	219	(16)	over	(18)	over	(2)	over	178	181	(3)	over
<b>EMPLOYEE COSTS</b>	<b>13,721</b>	<b>172</b>	<b>under</b>	<b>180</b>	<b>under</b>	<b>169</b>	<b>under</b>	<b>11,144</b>	<b>10,962</b>	<b>182</b>	<b>under</b>
PROPERTY COSTS											
RATES	105	32	under	32	under	32	under	105	73	32	under
SCOTTISH WATER - UNMETERED CHARGES	4	(5)	over	(4)	over	(5)	over	3	9	(6)	over
SCOTTISH WATER - METERED CHARGES	8	(4)	over	(4)	over	(5)	over	6	10	(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	(2)	over	(2)	over	0	-	10	10	0	-
PROPERTY INSURANCE	923	0	-	0	-	(1)	over	923	924	(1)	over
SECURITY COSTS	55	3	under	24	under	28	under	42	10	32	under
GROUND MAINTENANCE	4,257	(45)	over	(63)	over	(132)	over	3,928	4,062	(134)	over
GROUPS MAINTENANCE ADDITIONAL WORKS	0	(3)	over	(3)	over	(3)	over	0	4	(4)	over
REPAIRS & MAINTENANCE - INTERNAL CONTRACTOR	30,033	(131)	over	(240)	over	(346)	over	24,264	24,687	(423)	over
REPAIRS & MAINTENANCE - EXTERNAL CONTRACTOR	877	(179)	over	(221)	over	(246)	over	663	991	(328)	over
ADAPTIONS - INTERNAL CONTRACTORS	0	(3)	over	(3)	over	(4)	over	0	4	(4)	over
HOUSING - RENT FREE ACCOMMODATION	155	(48)	over	(67)	over	(74)	over	116	192	(76)	over
SOLID FUEL HEATING MAINTENANCE	0	0	-	(1)	over	(3)	over	0	3	(3)	over
HOUSING - RENT W/O UNLET PERIODS	2,175	9	under	16	under	4	under	1,885	1,867	18	under
HOUSING - RENT W/O BAD PERIODS	5,860	0	-	0	-	0	-	441	441	0	-
ASBESTOS	139	0	-	0	-	0	-	112	112	0	-
EPC	0	(1)	over	(1)	over	(1)	over	0	2	(2)	over
ELECTRICITY - CONTRACT	847	0	-	0	-	0	-	464	464	0	-
GAS	301	0	-	0	-	0	-	170	170	0	-
HEATING OIL	54	0	-	0	-	0	-	6	6	0	-
SOLID FUEL	4	4	under	4	under	4	under	3	(2)	5	under
FIXTURE & FITTINGS	58	24	under	14	under	(3)	over	34	61	(27)	over
JANITOR SERVICE	74	(6)	over	(6)	over	(6)	over	74	80	(6)	over
CLEANING CONTRACT	384	(6)	over	(7)	over	(7)	over	384	393	(9)	over
CLEANING OUTWITH CONTRACT	0	(1)	over	(1)	over	(1)	over	0	1	(1)	over
CLEANING MATERIALS	60	15	under	19	under	22	under	48	24	24	under
HEALTH & HYGIENE MATERIALS	0	(5)	over	(6)	over	(6)	over	0	6	(6)	over
WINDOW CLEANING	16	8	under	9	under	9	under	12	4	8	under
PEST CONTROL	122	4	under	1	under	3	under	94	87	7	under
REFUSE UPLIFT	0	(20)	over	(22)	over	(23)	over	0	26	(26)	over
REMOVAL & STORAGE COSTS	14	4	under	4	under	4	under	11	7	4	under
OTHER PROPERTY COSTS	34	(14)	over	(15)	over	(14)	over	28	42	(14)	over
<b>PROPERTY COSTS</b>	<b>46,661</b>	<b>(366)</b>	<b>over</b>	<b>(539)</b>	<b>over</b>	<b>(770)</b>	<b>over</b>	<b>33,832</b>	<b>34,772</b>	<b>(940)</b>	<b>over</b>

South Lanarkshire Council

Housing & Technical Resources - HRA

Expenditure / Income Variance Trends 2020/21

	REVISED ANNUAL BUDGET 2020/21	PERIOD 8 VARIANCE AMOUNT	Over/ Under	PERIOD 9 VARIANCE AMOUNT	Over/ Under	PERIOD 10 VARIANCE AMOUNT	Over/ Under	PERIOD 11 ESTIMATE TO DATE	PERIOD 11 ACTUAL TO DATE	PERIOD 11 VARIANCE AMOUNT	Over/ Under
SUPPLIES AND SERVICES											
COMPUTER EQUIPMENT PURCHASE	683	19	under	20	under	41	under	552	508	44	under
I.T. EQUIPMENT MAINT-CONTRACT	209	(19)	over	(20)	over	0	-	209	208	1	under
EQUIPMENT, APPARATUS AND TOOLS	13	2	under	0	-	(3)	over	11	14	(3)	over
AIDS FOR CLIENTS	0	(2)	over	(2)	over	(2)	over	0	2	(2)	over
FURNITURE - OFFICE	10	4	under	4	under	5	under	8	3	5	under
FURNITURE - GENERAL	0	(1)	over	(1)	over	(8)	over	0	8	(8)	over
FURNISHINGS	0	(2)	over	(2)	over	(2)	over	0	2	(2)	over
MATERIALS	0	(19)	over	(24)	over	0	-	0	2	(2)	over
MATERIALS, APPARATUS AND EQUIPMENT	0	(1)	over	(1)	over	(1)	over	0	1	(1)	over
FOODSTUFFS - GENERAL	6	4	under	4	under	4	under	5	5	0	-
PROTECTIVE CLOTHING & UNIFORMS	12	2	under	3	under	3	under	10	6	4	under
LAUNDRY COSTS	16	8	under	7	under	9	under	13	2	11	under
OTHER SUPPLIES AND SERVICES	32	(1)	over	(8)	over	(9)	over	26	34	(8)	over
HEALTH AND SAFETY	15	8	under	9	under	10	under	12	1	11	under
CATERING - OUTWITH CONTRACT	0	(6)	over	(6)	over	(6)	over	0	6	(6)	over
OUTSOURCED MAIL	0	(7)	over	(8)	over	(8)	over	0	22	(22)	over
<b>SUPPLIES AND SERVICES</b>	<b>996</b>	<b>(11)</b>	<b>over</b>	<b>(25)</b>	<b>over</b>	<b>33</b>	<b>under</b>	<b>846</b>	<b>824</b>	<b>22</b>	<b>under</b>
TRANSPORT AND PLANT											
POOL CAR RECHARGE - RENTAL CHARGE	26	(1)	over	(10)	over	(12)	over	26	33	(7)	over
POOL CAR RECHARGE - FUEL	6	0	-	4	under	4	under	6	0	6	under
POOL CAR RECHARGE - ADDITIONAL CHARGES	1	0	-	1	under	1	under	1	0	1	under
FLEET SERVICE CHARGES VEHICLE MAINTENANCE	23	0	-	0	-	0	-	10	12	(2)	over
FLEET SERVICE CHARGES UNSCHEDULED LABOUR	1	0	-	0	-	0	-	0	0	0	-
FLEET SERVICE CHARGES ASSET MODIFICATIONS	0	0	-	0	-	0	-	0	1	(1)	over
FLEET SERVICE CHARGES LEASING	71	0	-	1	under	0	-	23	23	0	-
FLEET SERVICE CHARGES HIRED VEHICLES	34	0	-	3	under	0	-	2	0	2	under
FLEET SERVICE CHARGES ROAD FUND LICENCES/MOT	8	0	-	0	-	0	-	3	5	(2)	over
FLEET SERVICE CHARGES FUEL	21	6	under	5	under	5	under	14	9	5	under
HIRE OF SKIPS	0	(1)	over	(1)	over	(1)	over	0	1	(1)	over
STORAGE	4	2	under	3	under	0	-	0	0	0	-
PUPIL TRANSPORT - OTHER	0	0	-	(1)	over	(1)	over	0	1	(1)	over
TAXI CHARGES - CONTRACTED	0	(2)	over	(2)	over	(2)	over	0	2	(2)	over
<b>TRANSPORT AND PLANT</b>	<b>195</b>	<b>4</b>	<b>under</b>	<b>3</b>	<b>under</b>	<b>(6)</b>	<b>over</b>	<b>85</b>	<b>87</b>	<b>(2)</b>	<b>over</b>

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ADMINISTRATION											
PRINTING AND STATIONERY	61	(27)	over	(33)	over	(30)	over	51	84	(33)	over
BULK PRINTING	53	8	under	0	-	0	-	40	36	4	under
TELEPHONES	84	1	under	1	under	6	under	64	62	2	under
MOBILE PHONES	27	(12)	over	(38)	over	(38)	over	27	62	(35)	over
ADVERTISING - OF COUNCIL SERVICE AVAILABILITY	22	0	-	0	-	0	-	0	0	0	-
ADVERTISING - OTHER	12	7	under	8	under	9	under	10	0	10	under
POSTAGES/COURIERS	132	16	under	38	under	25	under	106	75	31	under
SMS MESSAGING	0	(2)	over	(2)	over	(2)	over	0	4	(4)	over
MEMBERSHIP FEES/SUBSCRIPTIONS	38	(1)	over	(1)	over	(1)	over	0	1	(1)	over
MEDICAL COSTS	25	5	under	5	under	6	under	20	14	6	under
LEGAL EXPENSES	61	(2)	over	36	under	40	under	48	3	45	under
PETTY OUTLAYS	4	(1)	over	0	-	0	-	3	3	0	-
GIRO BANK AGENCY FEES	9	5	under	6	under	7	under	7	0	7	under
PAYPOINT AGENCY FEES	49	2	under	6	under	6	under	39	36	3	under
INTERNET AGENCY FEES	6	3	under	4	under	4	under	5	0	5	under
OTHER ADMIN COSTS	15	(18)	over	(24)	over	(31)	over	12	49	(37)	over
CONFERENCES - OFFICIALS	7	4	under	5	under	5	under	6	0	6	under
TRAINING	0	(3)	over	(3)	over	(3)	over	0	3	(3)	over
INTERNAL SUPPORT SERVICES ALLOCATION	5,039	0	-	0	-	0	-	3,424	3,424	0	-
<b>ADMINISTRATION</b>	<b>5,644</b>	<b>(15)</b>	<b>over</b>	<b>8</b>	<b>under</b>	<b>3</b>	<b>under</b>	<b>3,862</b>	<b>3,856</b>	<b>6</b>	<b>under</b>
PAYMENT TO OTHER BODIES											
OTHER COMMITTEES OF THE AUTHORITY	3,110	(1)	over	(1)	over	(1)	over	2,590	2,591	(1)	over
GRANTS TO VOLUNTARY ORGANISATIONS	3	0	-	0	-	0	-	0	0	0	-
PAYMENTS TO VOLUNTARY ORGANISATIONS	31	0	-	0	-	5	under	26	19	7	under
PAYMENTS TO OTHER BODIES	32	0	-	0	-	0	-	0	0	0	-
<b>PAYMENT TO OTHER BODIES</b>	<b>3,176</b>	<b>(1)</b>	<b>over</b>	<b>(1)</b>	<b>over</b>	<b>4</b>	<b>under</b>	<b>2,616</b>	<b>2,610</b>	<b>6</b>	<b>under</b>
PAYMENT TO CONTRACTORS											
PAYMENT TO PRIVATE CONTRACTOR	80	0	-	(27)	over	(10)	over	80	96	(16)	over
PAYMENT TO EXTERNAL CONSULTANTS	20	(1)	over	1	under	2	under	15	14	1	under
<b>PAYMENT TO CONTRACTORS</b>	<b>100</b>	<b>(1)</b>	<b>over</b>	<b>(26)</b>	<b>over</b>	<b>(8)</b>	<b>over</b>	<b>95</b>	<b>110</b>	<b>(15)</b>	<b>over</b>
FINANCING CHARGES											
INTEREST-DEBT CHARGES	15,589	0	-	0	-	0	-	10,592	10,592	0	-
I.T. EQUIPMENT LEASING-CONTRACT	67	2	under	1	under	(1)	over	49	49	0	-
CFCR	18,134	0	-	0	-	0	-	18,134	18,134	0	-
INTEREST ON REVENUE BALANCES	(67)	0	-	0	-	0	-	0	0	0	-
<b>FINANCING CHARGES</b>	<b>33,723</b>	<b>2</b>	<b>under</b>	<b>1</b>	<b>under</b>	<b>(1)</b>	<b>over</b>	<b>28,775</b>	<b>28,775</b>	<b>0</b>	<b>-</b>
<b>TOTAL EXPENDITURE</b>	<b>104,216</b>	<b>(216)</b>	<b>over</b>	<b>(399)</b>	<b>over</b>	<b>(576)</b>	<b>over</b>	<b>81,255</b>	<b>81,996</b>	<b>(741)</b>	<b>over</b>

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INCOME											
SALES - DEPARTMENTS OF THE AUTHORITY	(1,169)	0	-	0	-	0	-	(990)	(990)	0	-
FEES AND CHARGES - GENERAL	(4,523)	0	-	0	-	0	-	(1,824)	(1,824)	0	-
RENTAL INCOME	(460)	(12)	under rec	0	-	0	-	0	0	0	-
HOUSE RENTS	(95,717)	(847)	under rec	(954)	under rec	(1,069)	under rec	(71,788)	(70,646)	(1,142)	under rec
LOCK UP RENTS	(2,524)	(9)	under rec	(18)	under rec	(27)	under rec	(2,524)	(2,487)	(37)	under rec
COMMISSION	(216)	0	-	0	-	0	-	(119)	0	(119)	under rec
INSURANCE RECOVERIES	(250)	(141)	under rec	(160)	under rec	(179)	under rec	(208)	(16)	(192)	under rec
OTHER INCOME	(2,058)	0	-	0	-	0	-	(1,011)	(1,011)	0	-
REALLOCATION OF SUPPORT COSTS	(717)	0	-	0	-	0	-	(597)	(597)	0	-
YEAR END T/FER TO BALANCE SHEET	3,418	1,225	over rec	(263)	under rec	1,851	over rec	2,322	91	2,231	over rec
INCOME	(104,216)	216	over rec	399	over rec	576	over rec	(76,739)	(77,480)	741	over rec
NET EXPENDITURE	0	0	-	0	-	0	-	4,516	4,516	0	-