

## Appendix E

### Housing and Technical Resources - HRA Variance Analysis 2020/21 (Period 10)

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Employee Costs	169k under	APT&C Basic / Overtime / Superannuation / National Insurance 147k under	HRA	The variance relates to vacancies, which are being actively recruited or being held whilst service requirements are determined.
Property Costs	(770k) over	<u>Grounds Maintenance - (132k) over</u>	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 - (592k) 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.
		<u>Housing - Rent Free Accommodation - (74k) over</u>	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	576k over recovered	House Rents - (1,069k) under recovered	HRA	The under recovery is due to the timing of new build completions.
		Insurance Recoveries - (179k) 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 - 1,851k 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

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EMPLOYEE COSTS												
APT & C BASIC	10,475	under	70	under	113	under	116	under	7,706	7,619	87	under
APT & C OVERTIME	79	over	(19)	over	(19)	over	(22)	over	58	79	(21)	over
APT & C SUPERANNUATION	1,919	under	17	under	24	under	27	under	1,412	1,389	23	under
APT & C NIC	985	under	42	under	51	under	56	under	724	666	58	under
TRAVEL AND SUBSISTANCE	44	under	15	under	22	under	24	under	32	5	27	under
OTHER EMPLOYEE COSTS	0	over	(3)	over	(3)	over	(3)	over	0	3	(3)	over
PENSION INCREASES	219	-	0	-	(16)	over	(18)	over	161	163	(2)	over
<b>EMPLOYEE COSTS</b>	<b>13,721</b>	<b>under</b>	<b>122</b>	<b>under</b>	<b>172</b>	<b>under</b>	<b>180</b>	<b>under</b>	<b>10,093</b>	<b>9,924</b>	<b>169</b>	<b>under</b>
PROPERTY COSTS												
RATES	105	under	32	under	32	under	32	under	105	73	32	under
SCOTTISH WATER - UNMETERED CHARGES	4	over	(4)	over	(5)	over	(4)	over	3	8	(5)	over
SCOTTISH WATER - METERED CHARGES	8	over	(4)	over	(4)	over	(4)	over	5	10	(5)	over
RENT	6	under	6	under	6	under	6	under	6	0	6	under
SERVICE CHARGE	65	over	(2)	over	(2)	over	(2)	over	0	2	(2)	over
OTHER ACCOMMODATION COSTS	31	-	0	-	(2)	over	(2)	over	10	10	0	-
PROPERTY INSURANCE	923	-	0	-	0	-	0	-	923	924	(1)	over
SECURITY COSTS	55	under	7	under	3	under	24	under	38	10	28	under
GROUND MAINTENANCE	4,257	-	0	-	(45)	over	(63)	over	3,873	4,005	(132)	over
GROUNDS MAINTENANCE ADDITIONAL WORKS	0	over	(3)	over	(3)	over	(3)	over	0	3	(3)	over
REPAIRS & MAINTENANCE - INTERNAL CONTRACTOR	30,033	under	380	under	(131)	over	(240)	over	22,310	22,656	(346)	over
REPAIRS & MAINTENANCE - EXTERNAL CONTRACTOR	877	over	(150)	over	(179)	over	(221)	over	663	909	(246)	over
ADAPTIONS - INTERNAL CONTRACTORS	0	over	(3)	over	(3)	over	(3)	over	0	4	(4)	over
HOUSING - RENT FREE ACCOMMODATION	155	over	(27)	over	(48)	over	(67)	over	103	177	(74)	over
SOLID FUEL HEATING MAINTENANCE	0	-	0	-	0	-	(1)	over	0	3	(3)	over
HOUSING - RENT W/O UNLET PERIODS	2,175	over	6	under	9	under	16	under	1,584	1,580	4	under
HOUSING - RENT W/O BAD PERIODS	5,860	-	0	-	0	-	0	-	347	347	0	-
ASBESTOS	139	-	0	-	0	-	0	-	102	102	0	-
EPC	0	over	(1)	over	(1)	over	(1)	over	0	1	(1)	over
ELECTRICITY - CONTRACT	847	-	0	-	0	-	0	-	453	453	0	-
GAS	301	-	0	-	0	-	0	-	146	146	0	-
HEATING OIL	54	-	0	-	0	-	0	-	4	4	0	-
SOLID FUEL	4	under	4	under	4	under	4	under	2	(2)	4	under
FIXTURE & FITTINGS	58	over	(16)	over	24	under	14	under	34	37	(3)	over
JANITOR SERVICE	74	over	(6)	over	(6)	over	(6)	over	74	80	(6)	over
CLEANING CONTRACT	384	over	(6)	over	(6)	over	(7)	over	384	391	(7)	over
CLEANING OUTWITH CONTRACT	0	over	(1)	over	(1)	over	(1)	over	0	1	(1)	over
CLEANING MATERIALS	60	under	12	under	15	under	19	under	43	21	22	under
HEALTH & HYGIENE MATERIALS	0	over	(5)	over	(5)	over	(6)	over	0	6	(6)	over
WINDOW CLEANING	16	under	7	under	8	under	9	under	11	2	9	under
PEST CONTROL	122	under	6	under	4	under	1	under	84	81	3	under
REFUSE UPLIFT	0	over	(17)	over	(20)	over	(22)	over	0	23	(23)	over
REMOVAL & STORAGE COSTS	14	under	4	under	4	under	4	under	10	6	4	under
OTHER PROPERTY COSTS	34	under	9	under	(14)	over	(15)	over	25	39	(14)	over
<b>PROPERTY COSTS</b>	<b>46,661</b>	<b>under</b>	<b>228</b>	<b>under</b>	<b>(366)</b>	<b>over</b>	<b>(539)</b>	<b>over</b>	<b>31,342</b>	<b>32,112</b>	<b>(770)</b>	<b>over</b>

South Lanarkshire Council

Housing & Technical Resources - HRA

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SUPPLIES AND SERVICES												
COMPUTER EQUIPMENT PURCHASE	683	-	0	-	19	under	20	under	499	458	41	under
I.T. EQUIPMENT MAINT-CONTRACT	209	-	0	-	(19)	over	(20)	over	209	209	0	-
EQUIPMENT, APPARATUS AND TOOLS	13	under	2	under	2	under	0	-	10	13	(3)	over
AIDS FOR CLIENTS	0	over	(1)	over	(2)	over	(2)	over	0	2	(2)	over
FURNITURE - OFFICE	10	under	3	under	4	under	4	under	7	2	5	under
FURNITURE - GENERAL	0	over	(1)	over	(1)	over	(1)	over	0	8	(8)	over
FURNISHINGS	0	over	(2)	over	(2)	over	(2)	over	0	2	(2)	over
MATERIALS	0	over	(15)	over	(19)	over	(24)	over	0	0	0	-
MATERIALS, APPARATUS AND EQUIPMENT	0	-	(1)	over	(1)	over	(1)	over	0	1	(1)	over
FOODSTUFFS - GENERAL	6	under	1	under	4	under	4	under	4	0	4	under
PROTECTIVE CLOTHING & UNIFORMS	12	-	1	under	2	under	3	under	9	6	3	under
LAUNDRY COSTS	16	under	7	under	8	under	7	under	12	3	9	under
OTHER SUPPLIES AND SERVICES	32	over	(3)	over	(1)	over	(8)	over	24	33	(9)	over
HEALTH AND SAFETY	15	under	7	under	8	under	9	under	11	1	10	under
CATERING - OUTWITH CONTRACT	0	over	(6)	over	(6)	over	(6)	over	0	6	(6)	over
OUTSOURCED MAIL	0	over	(6)	over	(7)	over	(8)	over	0	8	(8)	over
<b>SUPPLIES AND SERVICES</b>	<b>996</b>	<b>over</b>	<b>(14)</b>	<b>over</b>	<b>(11)</b>	<b>over</b>	<b>(25)</b>	<b>over</b>	<b>785</b>	<b>752</b>	<b>33</b>	<b>under</b>
TRANSPORT AND PLANT												
POOL CAR RECHARGE - RENTAL CHARGE	26	-	0	-	(1)	over	(10)	over	18	30	(12)	over
POOL CAR RECHARGE - FUEL	6	-	0	-	0	-	4	under	4	0	4	under
POOL CAR RECHARGE - ADDITIONAL CHARGES	1	-	0	-	0	-	1	under	1	0	1	under
FLEET SERVICE CHARGES VEHICLE MAINTENANCE	23	-	0	-	0	-	0	-	9	9	0	-
FLEET SERVICE CHARGES UNSCHEDULED LABOUR	1	-	0	-	0	-	0	-	0	0	0	-
FLEET SERVICE CHARGES LEASING	71	-	6	under	0	-	1	under	23	23	0	-
FLEET SERVICE CHARGES HIRED VEHICLES	34	-	0	-	0	-	3	under	0	0	0	-
FLEET SERVICE CHARGES ROAD FUND LICENCES/MOT	8	-	1	under	0	-	0	-	3	3	0	-
FLEET SERVICE CHARGES FUEL	21	-	1	under	6	under	5	under	13	8	5	under
HIRE OF SKIPS	0	over	(1)	over	(1)	over	(1)	over	0	1	(1)	over
STORAGE	4	under	2	under	2	under	3	under	0	0	0	-
PUPIL TRANSPORT - OTHER	0	-	0	-	0	-	(1)	over	0	1	(1)	over
TAXI CHARGES - CONTRACTED	0	over	(2)	over	(2)	over	(2)	over	0	2	(2)	over
<b>TRANSPORT AND PLANT</b>	<b>195</b>	<b>-</b>	<b>7</b>	<b>under</b>	<b>4</b>	<b>under</b>	<b>3</b>	<b>under</b>	<b>71</b>	<b>77</b>	<b>(6)</b>	<b>over</b>

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ADMINISTRATION												
PRINTING AND STATIONERY	61	over	(23)	over	(27)	over	(33)	over	46	76	(30)	over
BULK PRINTING	53	-	4	under	8	under	0	-	36	36	0	-
TELEPHONES	84	under	(1)	over	1	under	1	under	58	52	6	under
MOBILE PHONES	27	over	(8)	over	(12)	over	(38)	over	27	65	(38)	over
ADVERTISING - OF COUNCIL SERVICE AVAILABILITY	22	-	0	-	0	-	0	-	0	0	0	-
ADVERTISING - OTHER	12	under	6	under	7	under	8	under	9	0	9	under
POSTAGES/COURIERS	132	under	11	under	16	under	38	under	96	71	25	under
SMS MESSAGING	0	over	(2)	over	(2)	over	(2)	over	0	2	(2)	over
MEMBERSHIP FEES/SUBSCRIPTIONS	38	over	(1)	over	(1)	over	(1)	over	0	1	(1)	over
MEDICAL COSTS	25	under	5	under	5	under	5	under	18	12	6	under
LEGAL EXPENSES	61	over	(2)	over	(2)	over	36	under	43	3	40	under
PETTY OUTLAYS	4	over	(1)	over	(1)	over	0	-	3	3	0	-
GIRO BANK AGENCY FEES	9	under	5	under	5	under	6	under	7	0	7	under
PAYPOINT AGENCY FEES	49	under	2	under	2	under	6	under	36	30	6	under
INTERNET AGENCY FEES	6	under	3	under	3	under	4	under	4	0	4	under
OTHER ADMIN COSTS	15	over	(14)	over	(18)	over	(24)	over	11	42	(31)	over
CONFERENCES - OFFICIALS	7	under	3	under	4	under	5	under	5	0	5	under
TRAINING	0	over	(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>over</b>	<b>(16)</b>	<b>over</b>	<b>(15)</b>	<b>over</b>	<b>8</b>	<b>under</b>	<b>3,823</b>	<b>3,820</b>	<b>3</b>	<b>under</b>
PAYMENT TO OTHER BODIES												
OTHER COMMITTEES OF THE AUTHORITY	3,110	-	(1)	over	(1)	over	(1)	over	2,351	2,352	(1)	over
GRANTS TO VOLUNTARY ORGANISATIONS	3	-	0	-	0	-	0	-	0	0	0	-
PAYMENTS TO VOLUNTARY ORGANISATIONS	31	-	0	-	0	-	0	-	24	19	5	under
PAYMENTS TO OTHER BODIES	32	-	0	-	0	-	0	-	0	0	0	-
<b>PAYMENT TO OTHER BODIES</b>	<b>3,176</b>	<b>-</b>	<b>(1)</b>	<b>over</b>	<b>(1)</b>	<b>over</b>	<b>(1)</b>	<b>over</b>	<b>2,375</b>	<b>2,371</b>	<b>4</b>	<b>under</b>
PAYMENT TO CONTRACTORS												
PAYMENT TO PRIVATE CONTRACTOR	80	-	(3)	over	0	-	(27)	over	57	67	(10)	over
PAYMENT TO EXTERNAL CONSULTANTS	20	over	(1)	over	(1)	over	1	under	15	13	2	under
<b>PAYMENT TO CONTRACTORS</b>	<b>100</b>	<b>over</b>	<b>(4)</b>	<b>over</b>	<b>(1)</b>	<b>over</b>	<b>(26)</b>	<b>over</b>	<b>72</b>	<b>80</b>	<b>(8)</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	under	(23)	over	2	under	1	under	48	49	(1)	over
CFCR	19,448	-	0	-	0	-	0	-	19,295	19,295	0	-
INTEREST ON REVENUE BALANCES	(67)	-	0	-	0	-	0	-	0	0	0	-
<b>FINANCING CHARGES</b>	<b>35,037</b>	<b>under</b>	<b>(23)</b>	<b>over</b>	<b>2</b>	<b>under</b>	<b>1</b>	<b>under</b>	<b>29,935</b>	<b>29,936</b>	<b>(1)</b>	<b>over</b>
<b>TOTAL EXPENDITURE</b>	<b>105,530</b>	<b>under</b>	<b>299</b>	<b>under</b>	<b>(216)</b>	<b>over</b>	<b>(399)</b>	<b>over</b>	<b>78,496</b>	<b>79,072</b>	<b>(576)</b>	<b>over</b>

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INCOME												
SALES - DEPARTMENTS OF THE AUTHORITY	(1,169)	-	0	-	0	-	0	-	(900)	(900)	0	-
FEES AND CHARGES - GENERAL	(4,523)	-	0	-	0	-	0	-	(1,556)	(1,556)	0	-
RENTAL INCOME	(460)	under rec	(12)	under rec	(12)	under rec	0	-	0	0	0	-
HOUSE RENTS	(95,717)	under rec	(724)	under rec	(847)	under rec	(954)	under rec	(67,800)	(66,731)	(1,069)	under rec
LOCK UP RENTS	(2,524)	under rec	(19)	under rec	(9)	under rec	(18)	under rec	(1,892)	(1,865)	(27)	under rec
COMMISSION	(216)	-	0	-	0	-	0	-	(106)	(106)	0	-
INSURANCE RECOVERIES	(250)	under rec	(122)	under rec	(141)	under rec	(160)	under rec	(189)	(10)	(179)	under rec
OTHER INCOME	(2,058)	-	0	-	0	-	0	-	(913)	(913)	0	-
REALLOCATION OF SUPPORT COSTS	(717)	-	0	-	0	-	0	-	(542)	(542)	0	-
TMC BALANCE TO BAL SHEET	0	-	0	-	0	-	0	-	0	0	0	-
YEAR END T/FER TO BALANCE SHEET	2,104	over rec	578	over rec	1,225	over rec	2,989	over rec	1,430	(421)	1,851	over rec
INCOME	(105,530)	under rec	(299)	under rec	216	over rec	1,857	over rec	(72,468)	(73,044)	576	over rec
NET EXPENDITURE	0	-	0	-	0	-	1,458	under	6,028	6,028	0	-