

Appendix E

Housing and Technical Resources - HRA Variance Analysis 2021/22 (Period 10)

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Employee Costs	359k under	APT&C Basic / Overtime / Superannuation / National Insurance 342k under	HRA	The variance relates to vacancies, which are being actively recruited or being held whilst service requirements are determined.
Property Costs	(430k) over	<u>Grounds Maintenance - (252k) over</u>	HRA	<p>The overspend reflects the increased demand for special uplifts / special requests this year.</p> <p>The balance is made up of a number of small variances across the Service.</p>
Income	(40k) under recovered	Year End Transfer to the Balance Sheet - (51k) under recovered	HRA	The budget assumes a level of transfer to reserves, however, due to the current underspend across the service the level of transfer is higher than anticipated.

South Lanarkshire Council

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Expenditure / Income Variance Trends 2020/21

	REVISED ANNUAL BUDGET 2020/21	PERIOD 7 VARIANCE AMOUNT	Over/ Under	PERIOD 8 VARIANCE AMOUNT	Over/ Under	PERIOD 9 VARIANCE AMOUNT	Over/ Under	PERIOD 10 ESTIMATE TO DATE	PERIOD 10 ACTUAL TO DATE	PERIOD 10 VARIANCE AMOUNT	Over/ Under
EMPLOYEE COSTS											
APT & C BASIC	10,811	137	under	155	under	171	under	7,912	7,646	266	under
APT & C OVERTIME	79	(6)	over	(7)	over	1	under	58	62	(4)	over
APT & C SUPERANNUATION	1,919	1	under	1	under	(1)	over	1,404	1,398	6	under
APT & C NIC	1,023	52	under	58	under	63	under	748	674	74	under
TRAVEL AND SUBSISTANCE	39	18	under	20	under	22	under	29	4	25	under
OTHER EMPLOYEE COSTS	0	(1)	over	(1)	over	(1)	over	0	1	(1)	over
PENSION INCREASES	219	2	under	1	under	(1)	over	160	162	(2)	over
ADDITIONAL PENSION COSTS	0	0	-	0	-	(5)	over	0	5	(5)	over
EMPLOYEE COSTS	14,090	203	under	227	under	249	under	10,311	9,952	359	under

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PROPERTY COSTS											
RATES	77	0	-	0	-	3	under	58	35	23	under
SCOTTISH WATER - UNMETERED CHARGES	4	(1)	over	(2)	over	(2)	over	3	5	(2)	over
SCOTTISH WATER - METERED CHARGES	8	1	under	0	-	0	-	5	7	(2)	over
RENT	6	6	under	6	under	6	under	6	0	6	under
SERVICE CHARGE	65	(3)	over	(3)	over	(3)	over	0	3	(3)	over
OTHER ACCOMMODATION COSTS	31	0	-	0	-	0	-	0	0	0	-
BED AND BREAKFAST	0	(1)	over	(1)	over	(1)	over	0	4	(4)	over
PROPERTY INSURANCE	923	0	-	0	-	0	-	923	923	0	-
SECURITY COSTS	55	(2)	over	(2)	over	(2)	over	0	2	(2)	over
GROUND MAINTENANCE	4,257	0	-	0	-	(46)	over	3,935	4,187	(252)	over
GROUNDS MAINTENANCE ADDITIONAL WORKS	0	(7)	over	(7)	over	(7)	over	0	0	0	-
REPAIRS & MAINTENANCE - INTERNAL CONTRACTOR	30,335	0	-	0	-	0	-	25,992	25,992	0	-
REPAIRS & MAINTENANCE - INTERNAL CONTRACTORS	0	0	-	0	-	(5)	over	0	5	(5)	over
REPAIRS & MAINTENANCE - EXTERNAL CONTRACTOR	877	0	-	(1)	over	(44)	over	598	643	(45)	over
HOUSING - RENT FREE ACCOMMODATION	155	(32)	over	(30)	over	(30)	over	110	148	(38)	over
SOLID FUEL HEATING MAINTENANCE	0	(1)	over	(2)	over	(2)	over	0	2	(2)	over
HOUSING - RENT W/O UNLET PERIODS	2,293	17	under	11	under	11	under	1,323	1,312	11	under
HOUSING - RENT W/O BAD PERIODS	4,822	0	-	0	-	0	-	508	508	0	-
ASBESTOS	139	0	-	0	-	0	-	131	131	0	-
FIXED ELECTRICAL	0	(1)	over	(1)	over	(1)	over	0	1	(1)	over
EPC	0	(1)	over	(2)	over	(2)	over	0	2	(2)	over
ELECTRICITY - CONTRACT	917	0	-	0	-	0	-	394	423	(29)	over
ELECTRICITY - NON CONTRACT	0	(1)	over	(2)	over	(2)	over	0	2	(2)	over
GAS	301	0	-	0	-	5	under	165	157	8	under
HEATING OIL	54	8	under	0	-	1	under	22	19	3	under
SOLID FUEL	4	1	under	1	under	1	under	2	1	1	under
FIXTURE & FITTINGS	58	(1)	over	(10)	over	(17)	over	57	96	(39)	over
JANITOR SERVICE	29	(1)	over	(1)	over	(1)	over	29	30	(1)	over
CLEANING CONTRACT	418	(24)	over	(30)	over	(32)	over	418	450	(32)	over
CLEANING MATERIALS	28	0	-	10	under	6	under	28	22	6	under
HEALTH & HYGIENE MATERIALS	0	(1)	over	(1)	over	(1)	over	0	1	(1)	over
WINDOW CLEANING	16	0	-	1	under	1	under	11	10	1	under
PEST CONTROL	122	0	-	0	-	(8)	over	122	136	(14)	over
REFUSE UPLIFT	4	2	under	0	-	(2)	over	3	5	(2)	over
REMOVAL & STORAGE COSTS	14	(6)	over	(6)	over	(5)	over	10	16	(6)	over
OTHER PROPERTY COSTS	49	0	-	(8)	over	(6)	over	36	41	(5)	over
PROPERTY COSTS	46,061	(48)	over	(80)	over	(185)	over	34,889	35,319	(430)	over

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SUPPLIES AND SERVICES											
COMPUTER EQUIPMENT PURCHASE	566	0	-	0	-	0	-	286	264	22	under
COMPUTER EQUIPMENT RENTAL	0	(5)	over	(5)	over	(5)	over	0	5	(5)	over
COMPUTER EQUIPMENT MAINTENANCE	0	0	-	(1)	over	(1)	over	0	1	(1)	over
I.T. EQUIPMENT MAINT-CONTRACT	209	0	-	0	-	0	-	94	91	3	under
EQUIPMENT, APPARATUS AND TOOLS	13	3	under	3	under	4	under	10	5	5	under
SUPPLIES FOR CLIENTS	0	(1)	over	(1)	over	(1)	over	0	1	(1)	over
FURNITURE - OFFICE	10	2	under	2	under	0	-	7	6	1	under
FURNITURE - GENERAL	0	(1)	over	(1)	over	(1)	over	0	1	(1)	over
MATERIALS, APPARATUS AND EQUIPMENT	0	(1)	over	(1)	over	(1)	over	0	1	(1)	over
FOODSTUFFS - GENERAL	6	(2)	over	0	-	(1)	over	4	5	(1)	over
PROTECTIVE CLOTHING & UNIFORMS	12	3	under	4	under	3	under	9	6	3	under
LAUNDRY COSTS	16	5	under	6	under	6	under	12	4	8	under
OTHER SUPPLIES AND SERVICES	32	(8)	over	(6)	over	7	under	24	15	9	under
HEALTH AND SAFETY	15	8	under	6	under	10	under	11	0	11	under
CATERING - OUTWITH CONTRACT	0	(6)	over	(1)	over	(1)	over	0	1	(1)	over
SUPPLIES AND SERVICES	879	(3)	over	5	under	19	under	457	406	51	under
TRANSPORT AND PLANT											
POOL CAR RECHARGE - RENTAL CHARGE	26	(14)	over	(14)	over	(14)	over	26	40	(14)	over
POOL CAR RECHARGE - FUEL	6	6	under	6	under	6	under	6	0	6	under
POOL CAR RECHARGE - ADDITIONAL CHARGES	1	1	under	1	under	1	under	1	0	1	under
FLEET SERVICE CHARGES VEHICLE MAINTENANCE	23	0	-	2	under	2	under	16	13	3	under
FLEET SERVICE CHARGES UNSCHEDULED LABOUR	1	0	-	0	-	0	-	0	0	0	-
FLEET SERVICE CHARGES ASSET MODIFICATIONS	0	(2)	over	(2)	over	(2)	over	0	2	(2)	over
FLEET SERVICE CHARGES LEASING	71	2	under	3	under	4	under	32	32	0	-
FLEET SERVICE CHARGES HIRED VEHICLES	34	0	-	2	under	5	under	8	0	8	under
FLEET SERVICE CHARGES ROAD FUND LICENCES/MOT	8	2	under	2	under	2	under	6	3	3	under
FLEET SERVICE CHARGES FUEL	21	3	under	5	under	4	under	20	10	10	under
STORAGE	4	2	under	2	under	3	under	3	0	3	under
TRANSPORT AND PLANT	195	0	-	7	under	11	under	118	100	18	under

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ADMINISTRATION											
PRINTING AND STATIONERY	61	9	under	3	under	5	under	44	40	4	under
BULK PRINTING	53	3	under	7	under	11	under	36	21	15	under
TELEPHONES	84	(8)	over	(12)	over	(9)	over	58	63	(5)	over
MOBILE PHONES	27	(15)	over	(13)	over	(15)	over	18	35	(17)	over
ADVERTISING - OF COUNCIL SERVICE AVAILABILITY	1	0	-	0	-	0	-	0	0	0	-
ADVERTISING - OTHER	2	0	-	0	-	0	-	1	1	0	-
POSTAGES/COURIERS	132	2	under	(2)	over	(1)	over	96	90	6	under
SMS MESSAGING	0	(2)	over	(2)	over	(2)	over	0	2	(2)	over
MEMBERSHIP FEES/SUBSCRIPTIONS	38	3	under	(2)	over	(8)	over	28	38	(10)	over
MEDICAL COSTS	25	2	under	12	under	1	under	18	15	3	under
LEGAL EXPENSES	61	(1)	over	33	under	15	under	43	0	43	under
PETTY OUTLAYS	4	1	under	0	-	1	under	3	2	1	under
GIRO BANK AGENCY FEES	9	5	under	5	under	6	under	7	0	7	under
PAYPOINT AGENCY FEES	49	7	under	5	under	9	under	36	27	9	under
INTERNET AGENCY FEES	6	3	under	3	under	4	under	4	0	4	under
OTHER ADMIN COSTS	12	(8)	over	(9)	over	(7)	over	9	3	6	under
CONFERENCES - OFFICIALS	7	3	under	4	under	5	under	5	0	5	under
TRAINING	0	(3)	over	(3)	over	(3)	over	0	3	(3)	over
INTERNAL SUPPORT SERVICES ALLOCATION	5,074	0	-	0	-	0	-	0	0	0	-
ADMINISTRATION	5,645	1	under	29	under	12	under	406	340	66	under
PAYMENT TO OTHER BODIES											
OTHER COMMITTEES OF THE AUTHORITY	2,910	0	-	0	-	0	-	1,492	1,503	(11)	over
GRANTS TO VOLUNTARY ORGANISATIONS	3	0	-	0	-	0	-	0	0	0	-
PAYMENTS TO VOLUNTARY ORGANISATIONS	31	0	-	0	-	(4)	over	31	35	(4)	over
PAYMENTS TO OTHER BODIES	32	0	-	0	-	0	-	0	0	0	-
PRIVATE INDIVIDUALS - GENERAL	100	0	-	0	-	0	-	0	0	0	-
PAYMENT TO OTHER BODIES	3,076	0	-	0	-	(4)	over	1,523	1,538	(15)	over
PAYMENT TO CONTRACTORS											
PAYMENT TO LOCAL AUTHORITY CONTRACTOR	0	0	-	(15)	over	0	-	0	0	0	-
PAYMENT TO PRIVATE CONTRACTOR	80	0	-	0	-	1	under	57	73	(16)	over
PAYMENT TO EXTERNAL CONSULTANTS	20	0	-	0	-	0	-	18	0	18	under
PAYMENT TO CONTRACTORS	100	0	-	(15)	over	1	under	75	73	2	under

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FINANCING CHARGES											
INTEREST-DEBT CHARGES	15,831	0	-	0	-	0	-	0	0	0	-
I.T. EQUIPMENT LEASING-CONTRACT	67	(8)	over	(8)	over	(10)	over	50	61	(11)	over
CFCR	19,637	0	-	0	-	0	-	19,637	19,637	0	-
INTEREST ON REVENUE BALANCES	(67)	0	-	0	-	0	-	0	0	0	-
FINANCING CHARGES	35,468	(8)	over	(8)	over	(10)	over	19,687	19,698	(11)	over
TOTAL EXPENDITURE	105,514	145	under	165	under	93	under	67,466	67,426	40	under
INCOME											
SALES - DEPARTMENTS OF THE AUTHORITY	(1,169)	0	-	0	-	0	-	(900)	(900)	0	-
FEES AND CHARGES - GENERAL	(2,663)	0	-	0	-	22	over rec	(2,512)	(2,512)	0	-
RENTAL INCOME	(460)	0	-	0	-	0	-	0	0	0	-
HOUSE RENTS	(96,988)	13	over rec	11	over rec	11	over rec	(55,955)	(55,966)	11	over rec
LOCK UP RENTS	(2,533)	0	-	0	-	0	-	(1,907)	(1,907)	0	-
INSURANCE RECOVERIES	(250)	0	-	0	-	37	over rec	(250)	(250)	0	-
OTHER INCOME	(1,705)	0	-	0	-	0	-	(1,128)	(1,128)	0	-
REALLOCATION OF SUPPORT COSTS	(717)	0	-	0	-	0	-	0	0	0	-
YEAR END T/FER TO BALANCE SHEET	971	(158)	under rec	(176)	under rec	(163)	under rec	790	841	(51)	under rec
INCOME	(105,514)	(145)	under rec	(165)	under rec	(93)	under rec	(61,862)	(61,822)	(40)	under rec
NET EXPENDITURE	0	0	-	0	-	0	-	5,604	5,604	0	-