

Appendix E

Housing and Technical Resources - HRA Variance Analysis 2021/22 (Period 2)

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Employee Costs	41k under	APT&C Basic / Overtime / Superannuation / National Insurance 49k under	HRA	The variance relates to vacancies, which are being actively recruited or being held whilst service requirements are determined.
Income	(32k) under recovered	House Rents - (37k) under recovered	HRA	The rental income budget assumed additional new build properties would be completed during 2020/2021 but completions were delayed due to COVID-19, resulting in lower than anticipated rental income.

South Lanarkshire Council

Housing & Technical Resources - HRA

Expenditure / Income Variance Trends 2020/21

	REVISED ANNUAL BUDGET 2020/21	PERIOD 2 ESTIMATE TO DATE	PERIOD 2 ACTUAL TO DATE	PERIOD 2 VARIANCE AMOUNT	Over/ Under
EMPLOYEE COSTS					
APT & C BASIC	10,811	1,283	1,243	40	under
APT & C OVERTIME	79	9	12	(3)	over
APT & C SUPERANNUATION	1,919	228	225	3	under
APT & C NIC	1,023	121	112	9	under
MANUAL BASIC	0	0	3	(3)	over
TRAVEL AND SUBSISTANCE	39	5	0	5	under
PENSION INCREASES	219	26	36	(10)	over
EMPLOYEE COSTS	14,090	1,672	1,631	41	under
PROPERTY COSTS					
RATES	77	0	0	0	-
SCOTTISH WATER - UNMETERED CHARGES	4	0	2	(2)	over
SCOTTISH WATER - METERED CHARGES	8	1	0	1	under
RENT	6	0	0	0	-
SERVICE CHARGE	65	0	3	(3)	over
OTHER ACCOMMODATION COSTS	31	0	0	0	-
PROPERTY INSURANCE	923	0	0	0	-
SECURITY COSTS	55	4	0	4	under
GROUND MAINTENANCE	4,257	0	0	0	-
REPAIRS & MAINTENANCE - INTERNAL CONTRACTOR	30,195	2,074	2,074	0	-
LIFE CYCLE MAINTENANCE	0	0	1	(1)	over
REPAIRS & MAINTENANCE - EXTERNAL CONTRACTOR	877	93	93	0	-
HOUSING - RENT FREE ACCOMMODATION	155	20	25	(5)	over
SOLID FUEL HEATING MAINTENANCE	0	0	1	(1)	over
HOUSING - RENT W/O UNLET PERIODS	2,293	365	365	0	-
HOUSING - RENT W/O BAD PERIODS	6,922	128	128	0	-
ASBESTOS	139	25	25	0	-
ELECTRICITY - CONTRACT	917	46	43	3	under
GAS	301	48	49	(1)	over
HEATING OIL	54	4	5	(1)	over
SOLID FUEL	4	0	1	(1)	over
FIXTURE & FITTINGS	58	7	11	(4)	over
JANITOR SERVICE	29	29	30	(1)	over
CLEANING CONTRACT	386	386	396	(10)	over
CLEANING MATERIALS	60	7	4	3	under
WINDOW CLEANING	16	1	1	0	-
PEST CONTROL	122	21	21	0	-
REFUSE UPLIFT	4	0	0	0	-
REMOVAL & STORAGE COSTS	14	2	3	(1)	over
OTHER PROPERTY COSTS	49	4	3	1	under
PROPERTY COSTS	48,021	3,265	3,284	(19)	over
SUPPLIES AND SERVICES					
COMPUTER EQUIPMENT PURCHASE	566	77	77	0	-
I.T. EQUIPMENT MAINT-CONTRACT	209	0	0	0	-
I.T. ELECTRONIC MESSAGING	0	0	1	(1)	over
EQUIPMENT, APPARATUS AND TOOLS	13	2	0	2	under
SUPPLIES FOR CLIENTS	0	0	1	(1)	over
FURNITURE - OFFICE	10	1	1	0	-
FOODSTUFFS - GENERAL	6	1	0	1	under
PROTECTIVE CLOTHING & UNIFORMS	12	1	0	1	under
LAUNDRY COSTS	16	2	2	0	-
OTHER SUPPLIES AND SERVICES	32	8	8	0	-
HEALTH AND SAFETY	15	2	0	2	under
SUPPLIES AND SERVICES	879	94	90	4	under

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TRANSPORT AND PLANT					
POOL CAR RECHARGE - RENTAL CHARGE	26	2	0	2	under
POOL CAR RECHARGE - FUEL	6	0	0	0	-
POOL CAR RECHARGE - ADDITIONAL CHARGES	1	0	0	0	-
FLEET SERVICE CHARGES VEHICLE MAINTENANCE	23	2	2	0	-
FLEET SERVICE CHARGES UNSCHEDULED LABOUR	1	0	0	0	-
FLEET SERVICE CHARGES LEASING	71	5	6	(1)	over
FLEET SERVICE CHARGES HIRED VEHICLES	34	3	0	3	under
FLEET SERVICE CHARGES ROAD FUND LICENCES/MOT	8	1	1	0	-
FLEET SERVICE CHARGES FUEL	21	2	2	0	-
STORAGE	4	0	0	0	-
TRANSPORT AND PLANT	195	15	11	4	under
ADMINISTRATION					
PRINTING AND STATIONERY	61	7	11	(4)	over
BULK PRINTING	53	4	0	4	under
TELEPHONES	84	6	12	(6)	over
MOBILE PHONES	27	2	0	2	under
ADVERTISING - OF COUNCIL SERVICE AVAILABILITY	22	0	0	0	-
ADVERTISING - OTHER	12	1	0	1	under
POSTAGES/COURIERS	132	8	8	0	-
MEMBERSHIP FEES/SUBSCRIPTIONS	38	19	19	0	-
MEDICAL COSTS	25	3	3	0	-
LEGAL EXPENSES	61	6	1	5	under
PETTY OUTLAYS	4	0	0	0	-
GIRO BANK AGENCY FEES	9	1	0	1	under
PAYPOINT AGENCY FEES	49	6	4	2	under
INTERNET AGENCY FEES	6	1	0	1	under
OTHER ADMIN COSTS	16	2	3	(1)	over
CONFERENCES - OFFICIALS	7	1	0	1	under
TRAINING	0	0	3	(3)	over
INTERNAL SUPPORT SERVICES ALLOCATION	5,039	0	0	0	-
ADMINISTRATION	5,645	67	64	3	under
PAYMENT TO OTHER BODIES					
OTHER COMMITTEES OF THE AUTHORITY	2,964	301	301	0	-
GRANTS TO VOLUNTARY ORGANISATIONS	3	0	0	0	-
PAYMENTS TO VOLUNTARY ORGANISATIONS	31	0	0	0	-
PAYMENTS TO OTHER BODIES	32	0	0	0	-
PAYMENT TO OTHER BODIES	3,030	301	301	0	-
PAYMENT TO CONTRACTORS					
PAYMENT TO TRADING SERVICES CONTRACTOR	0	0	1	(1)	over
PAYMENT TO PRIVATE CONTRACTOR	80	0	0	0	-
PAYMENT TO EXTERNAL CONSULTANTS	20	0	0	0	-
PAYMENT TO CONTRACTORS	100	0	1	(1)	over
FINANCING CHARGES					
INTEREST-DEBT CHARGES	17,641	0	0	0	-
I.T. EQUIPMENT LEASING-CONTRACT	67	0	0	0	-
CFCR	19,637	5,720	5,720	0	-
INTEREST ON REVENUE BALANCES	(67)	0	0	0	-
FINANCING CHARGES	37,278	5,720	5,720	0	-
TOTAL EXPENDITURE	109,238	11,134	11,102	32	under

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Expenditure / Income Variance Trends 2020/21

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INCOME					
SALES - DEPARTMENTS OF THE AUTHORITY	(1,169)	(180)	(180)	0	-
FEES AND CHARGES - GENERAL	(4,523)	(412)	(412)	0	-
RENTAL INCOME	(460)	0	0	0	-
HOUSE RENTS	(97,613)	(8,098)	(8,061)	(37)	under rec
LOCK UP RENTS	(2,533)	(634)	(634)	0	-
COMMISSION	(216)	0	0	0	-
INSURANCE RECOVERIES	(250)	0	(5)	5	over rec
OTHER INCOME	(1,705)	(220)	(220)	0	-
REALLOCATION OF SUPPORT COSTS	(717)	0	0	0	-
YEAR END T/FER TO BALANCE SHEET	(52)	0	0	0	-
INCOME	(109,238)	(9,544)	(9,512)	(32)	under rec
NET EXPENDITURE	0	1,590	1,590	0	-