

Appendix E

Housing and Technical Resources - HRA Variance Analysis 2021/22 (Period 6)

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Employee Costs	195k under	APT&C Basic / Overtime / Superannuation / National Insurance 178k under	HRA	The variance relates to vacancies, which are being actively recruited or being held whilst service requirements are determined.
Income	(163k) under recovered	Year End Transfer to the Balance Sheet - (166k) under recovered	HRA	The budget assumes a level of transfer from reserves, however, at present due to the underspend across the service this does not need to be fully utilised resulting in an under recovery of income.

South Lanarkshire Council

Housing & Technical Resources - HRA

Expenditure / Income Variance Trends 2020/21

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EMPLOYEE COSTS											
APT & C BASIC	10,811	64	under	108	under	122	under	4,597	4,467	130	under
APT & C OVERTIME	79	(6)	over	(6)	over	(5)	over	34	38	(4)	over
APT & C SUPERANNUATION	1,919	5	under	9	under	7	under	816	811	5	under
APT & C NIC	1,023	19	under	29	under	41	under	435	388	47	under
TRAVEL AND SUBSISTANCE	39	7	under	10	under	13	under	17	2	15	under
OTHER EMPLOYEE COSTS	0	0	-	(1)	over	(1)	over	0	1	(1)	over
PENSION INCREASES	219	7	under	(13)	over	4	under	93	90	3	under
EMPLOYEE COSTS	14,090	96	under	136	under	181	under	5,992	5,797	195	under

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PROPERTY COSTS											
RATES	77	0	-	0	-	0	-	0	0	0	-
SCOTTISH WATER - UNMETERED CHARGES	4	(1)	over	(1)	over	(2)	over	2	3	(1)	over
SCOTTISH WATER - METERED CHARGES	8	(1)	over	0	-	(1)	over	3	3	0	-
RENT	6	0	-	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	1	(1)	over
PROPERTY INSURANCE	923	0	-	0	-	0	-	0	0	0	-
SECURITY COSTS	55	8	under	(1)	over	(1)	over	0	1	(1)	over
GROUND MAINTENANCE	4,257	0	-	0	-	0	-	3,897	3,897	0	-
GROUNDS MAINTENANCE ADDITIONAL WORKS	0	0	-	0	-	0	-	0	7	(7)	over
REPAIRS & MAINTENANCE - INTERNAL CONTRACTOR	32,195	0	-	0	-	0	-	14,379	14,379	0	-
REPAIRS & MAINTENANCE - EXTERNAL CONTRACTOR	877	0	-	0	-	0	-	585	585	0	-
HOUSING - RENT FREE ACCOMMODATION	155	(16)	over	(17)	over	(28)	over	75	96	(21)	over
SOLID FUEL HEATING MAINTENANCE	0	(1)	over	(1)	over	(1)	over	0	1	(1)	over
HOUSING - RENT W/O UNLET PERIODS	2,293	0	-	0	-	0	-	1,005	1,005	0	-
HOUSING - RENT W/O BAD PERIODS	4,922	0	-	0	-	0	-	275	275	0	-
ASBESTOS	139	0	-	7	under	0	-	70	73	(3)	over
FIXED ELECTRICAL	0	0	-	0	-	0	-	0	1	(1)	over
EPC	0	(1)	over	(1)	over	(1)	over	0	1	(1)	over
ELECTRICITY - CONTRACT	917	0	-	0	-	0	-	145	145	0	-
ELECTRICITY - NON CONTRACT	0	0	-	(1)	over	(1)	over	0	1	(1)	over
GAS	301	0	-	(2)	over	0	-	94	94	0	-
HEATING OIL	54	1	under	3	under	0	-	14	10	4	under
SOLID FUEL	4	0	-	0	-	0	-	1	1	0	-
FIXTURE & FITTINGS	58	(4)	over	(4)	over	0	-	40	43	(3)	over
JANITOR SERVICE	29	(1)	over	(1)	over	(1)	over	29	30	(1)	over
CLEANING CONTRACT	386	(17)	over	(23)	over	(24)	over	386	406	(20)	over
CLEANING MATERIALS	60	5	under	8	under	7	under	25	15	10	under
HEALTH & HYGIENE MATERIALS	0	0	-	0	-	0	-	0	1	(1)	over
WINDOW CLEANING	16	1	under	2	under	2	under	6	4	2	under
PEST CONTROL	122	0	-	(2)	over	0	-	122	122	0	-
REFUSE UPLIFT	4	1	under	1	under	2	under	2	0	2	under
REMOVAL & STORAGE COSTS	14	0	-	(1)	over	(2)	over	6	11	(5)	over
OTHER PROPERTY COSTS	49	0	-	(3)	over	4	under	21	15	6	under
PROPERTY COSTS	48,021	(30)	over	(35)	over	(45)	over	21,188	21,229	(41)	over

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SUPPLIES AND SERVICES											
COMPUTER EQUIPMENT PURCHASE	566	0	-	0	-	0	-	132	132	0	-
I.T. EQUIPMENT MAINT-CONTRACT	209	0	-	0	-	0	-	74	74	0	-
I.T. ELECTRONIC MESSAGING	0	(1)	over	(1)	over	0	-	0	0	0	-
EQUIPMENT, APPARATUS AND TOOLS	13	2	under	3	under	2	under	6	4	2	under
SUPPLIES FOR CLIENTS	0	(1)	over	(1)	over	(1)	over	0	1	(1)	over
FURNITURE - OFFICE	10	0	-	0	-	0	-	4	3	1	under
FURNITURE - GENERAL	0	0	-	0	-	(1)	over	0	1	(1)	over
MATERIALS, APPARATUS AND EQUIPMENT	0	0	-	0	-	0	-	0	1	(1)	over
FOODSTUFFS - GENERAL	6	1	under	1	under	1	under	3	3	0	-
PROTECTIVE CLOTHING & UNIFORMS	12	1	under	1	under	2	under	5	3	2	under
LAUNDRY COSTS	16	1	under	2	under	4	under	7	2	5	under
OTHER SUPPLIES AND SERVICES	32	(2)	over	(2)	over	(5)	over	14	17	(3)	over
HEALTH AND SAFETY	15	3	under	4	under	5	under	6	0	6	under
CATERING - OUTWITH CONTRACT	0	0	-	0	-	(6)	over	0	6	(6)	over
SUPPLIES AND SERVICES	879	4	under	7	under	1	under	251	247	4	under
TRANSPORT AND PLANT											
POOL CAR RECHARGE - RENTAL CHARGE	26	0	-	0	-	0	-	26	40	(14)	over
POOL CAR RECHARGE - FUEL	6	0	-	0	-	0	-	6	0	6	under
POOL CAR RECHARGE - ADDITIONAL CHARGES	1	0	-	0	-	0	-	1	0	1	under
FLEET SERVICE CHARGES VEHICLE MAINTENANCE	23	(1)	over	0	-	1	under	9	9	0	-
FLEET SERVICE CHARGES UNSCHEDULED LABOUR	1	0	-	0	-	0	-	0	0	0	-
FLEET SERVICE CHARGES ASSET MODIFICATIONS	0	0	-	0	-	0	-	0	2	(2)	over
FLEET SERVICE CHARGES LEASING	71	0	-	(2)	over	5	under	17	17	0	-
FLEET SERVICE CHARGES HIRED VEHICLES	34	0	-	0	-	0	-	13	0	13	under
FLEET SERVICE CHARGES ROAD FUND LICENCES/MOT	8	0	-	1	under	2	under	3	2	1	under
FLEET SERVICE CHARGES FUEL	21	0	-	1	under	2	under	8	6	2	under
STORAGE	4	1	under	1	under	1	under	2	0	2	under
TRANSPORT AND PLANT	195	0	-	1	under	11	under	85	76	9	under

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ADMINISTRATION											
PRINTING AND STATIONERY	61	1	under	0	-	0	-	31	31	0	-
BULK PRINTING	53	0	-	0	-	0	-	7	7	0	-
TELEPHONES	84	0	-	(1)	over	0	-	43	43	0	-
MOBILE PHONES	27	(4)	over	(8)	over	(9)	over	10	20	(10)	over
ADVERTISING - OF COUNCIL SERVICE AVAILABILITY	1	0	-	0	-	0	-	0	0	0	-
ADVERTISING - OTHER	2	0	-	1	under	0	-	1	1	0	-
POSTAGES/COURIERS	132	6	under	0	-	0	-	56	51	5	under
SMS MESSAGING	0	(2)	over	(2)	over	(2)	over	0	2	(2)	over
MEMBERSHIP FEES/SUBSCRIPTIONS	38	3	under	2	under	4	under	24	24	0	-
MEDICAL COSTS	25	1	under	4	under	7	under	2	2	0	-
LEGAL EXPENSES	61	(1)	over	(1)	over	(1)	over	0	1	(1)	over
PETTY OUTLAYS	4	1	under	1	under	0	-	2	1	1	under
GIRO BANK AGENCY FEES	9	2	under	2	under	3	under	4	0	4	under
PAYPOINT AGENCY FEES	49	2	under	3	under	3	under	21	17	4	under
INTERNET AGENCY FEES	6	1	under	2	under	2	under	3	0	3	under
OTHER ADMIN COSTS	12	(2)	over	(1)	over	(7)	over	5	5	0	-
CONFERENCES - OFFICIALS	7	1	under	2	under	2	under	3	0	3	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	6	under	1	under	(1)	over	212	208	4	under
PAYMENT TO OTHER BODIES											
OTHER COMMITTEES OF THE AUTHORITY	2,910	0	-	0	-	0	-	902	902	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	-
PRIVATE INDIVIDUALS - GENERAL	0	0	-	0	-	0	-	0	0	0	-
PAYMENT TO OTHER BODIES	2,976	0	-	0	-	0	-	902	902	0	-
PAYMENT TO CONTRACTORS											
PAYMENT TO PRIVATE CONTRACTOR	80	0	-	0	-	0	-	0	0	0	-
PAYMENT TO EXTERNAL CONSULTANTS	20	0	-	0	-	0	-	0	0	0	-
PAYMENT TO CONTRACTORS	100	0	-	0	-	0	-	0	0	0	-

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FINANCING CHARGES											
INTEREST-DEBT CHARGES	17,641	0	-	0	-	0	-	0	0	0	-
I.T. EQUIPMENT LEASING-CONTRACT	67	0	-	(1)	over	(3)	over	50	58	(8)	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	37,278	0	-	(1)	over	(3)	over	19,687	19,695	(8)	over
TOTAL EXPENDITURE	109,184	76	under	109	under	144	under	48,317	48,154	163	under
INCOME											
SALES - DEPARTMENTS OF THE AUTHORITY	(1,169)	0	-	0	-	0	-	(540)	(540)	0	-
FEES AND CHARGES - GENERAL	(4,523)	0	-	0	-	0	-	(1,177)	(1,177)	0	-
RENTAL INCOME	(460)	0	-	0	-	0	-	0	0	0	-
HOUSE RENTS	(96,988)	(76)	under rec	(15)	under rec	(6)	under rec	(36,340)	(36,343)	3	over rec
LOCK UP RENTS	(2,533)	0	-	0	-	0	-	(1,271)	(1,271)	0	-
INSURANCE RECOVERIES	(250)	0	-	3	over rec	0	-	(127)	(127)	0	-
OTHER INCOME	(1,705)	0	-	0	-	0	-	(676)	(676)	0	-
REALLOCATION OF SUPPORT COSTS	(717)	0	-	0	-	0	-	0	0	0	-
YEAR END T/FER TO BALANCE SHEET	(839)	0	-	(97)	under rec	(138)	under rec	(387)	(221)	(166)	under rec
INCOME	(109,184)	(76)	under rec	(109)	under rec	(144)	under rec	(40,518)	(40,355)	(163)	under rec
NET EXPENDITURE	0	0	-	0	-	0	-	7,799	7,799	0	-