

Appendix E

Housing and Technical Resources - HRA Variance Analysis 2021/22 (Period 4)

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Employee Costs	136k under	APT&C Basic / Overtime / Superannuation / National Insurance 140k under	HRA	The variance relates to vacancies, which are being actively recruited or being held whilst service requirements are determined.
Income	(109k) under recovered	<u>Year End Transfer to the Balance Sheet - (97k) under recovered</u>	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

	REVISED ANNUAL BUDGET 2020/21	PERIOD 2 VARIANCE AMOUNT	Over/ Under	PERIOD 3 VARIANCE AMOUNT	Over/ Under	PERIOD 4 ESTIMATE TO DATE	PERIOD 4 ACTUAL TO DATE	PERIOD 4 VARIANCE AMOUNT	Over/ Under
EMPLOYEE COSTS									
APT & C BASIC	10,811	37	under	64	under	2,941	2,833	108	under
APT & C OVERTIME	79	(3)	over	(6)	over	22	28	(6)	over
APT & C SUPERANNUATION	1,919	3	under	5	under	522	513	9	under
APT & C NIC	1,023	9	under	19	under	278	249	29	under
TRAVEL AND SUBSISTANCE	39	5	under	7	under	11	1	10	under
OTHER EMPLOYEE COSTS	0	0	-	0	-	0	1	(1)	over
PENSION INCREASES	219	(10)	over	7	under	59	72	(13)	over
EMPLOYEE COSTS	14,090	41	under	96	under	3,833	3,697	136	under

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PROPERTY COSTS									
RATES	77	0	-	0	-	0	0	0	-
SCOTTISH WATER - UNMETERED CHARGES	4	(2)	over	(1)	over	1	2	(1)	over
SCOTTISH WATER - METERED CHARGES	8	1	under	(1)	over	2	2	0	-
RENT	6	0	-	0	-	6	0	6	under
SERVICE CHARGE	65	(3)	over	(3)	over	0	3	(3)	over
OTHER ACCOMMODATION COSTS	31	0	-	0	-	0	0	0	-
BED AND BREAKFAST	0	0	-	(1)	over	0	1	(1)	over
PROPERTY INSURANCE	923	0	-	0	-	0	0	0	-
SECURITY COSTS	55	4	under	8	under	0	1	(1)	over
GROUND MAINTENANCE	4,257	0	-	0	-	3,659	3,659	0	-
REPAIRS & MAINTENANCE - INTERNAL CONTRACTOR	32,195	0	-	0	-	8,105	8,105	0	-
LIFE CYCLE MAINTENANCE	0	(1)	over	0	-	0	0	0	-
REPAIRS & MAINTENANCE - EXTERNAL CONTRACTOR	877	0	-	0	-	229	229	0	-
HOUSING - RENT FREE ACCOMMODATION	155	(5)	over	(16)	over	45	62	(17)	over
SOLID FUEL HEATING MAINTENANCE	0	(1)	over	(1)	over	0	1	(1)	over
HOUSING - RENT W/O UNLET PERIODS	2,293	0	-	0	-	574	574	0	-
HOUSING - RENT W/O BAD PERIODS	4,922	0	-	0	-	211	211	0	-
ASBESTOS	139	0	-	0	-	46	39	7	under
EPC	0	0	-	(1)	over	0	1	(1)	over
ELECTRICITY - CONTRACT	917	3	under	0	-	63	63	0	-
ELECTRICITY - NON CONTRACT	0	0	-	0	-	0	1	(1)	over
GAS	301	(1)	over	0	-	69	71	(2)	over
HEATING OIL	54	(1)	over	1	under	13	10	3	under
SOLID FUEL	4	(1)	over	0	-	1	1	0	-
FIXTURE & FITTINGS	58	(4)	over	(4)	over	24	28	(4)	over
JANITOR SERVICE	29	(1)	over	(1)	over	29	30	(1)	over
CLEANING CONTRACT	386	(10)	over	(17)	over	386	409	(23)	over
CLEANING MATERIALS	60	3	under	5	under	16	8	8	under
WINDOW CLEANING	16	0	-	1	under	4	2	2	under
PEST CONTROL	122	0	-	0	-	50	52	(2)	over
REFUSE UPLIFT	4	0	-	1	under	1	0	1	under
REMOVAL & STORAGE COSTS	14	(1)	over	0	-	4	5	(1)	over
OTHER PROPERTY COSTS	49	1	under	0	-	8	11	(3)	over
PROPERTY COSTS	48,021	(19)	over	(30)	over	13,546	13,581	(35)	over

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SUPPLIES AND SERVICES									
COMPUTER EQUIPMENT PURCHASE	566	0	-	0	-	122	122	0	-
I.T. EQUIPMENT MAINT-CONTRACT	209	0	-	0	-	0	0	0	-
I.T. ELECTRONIC MESSAGING	0	(1)	over	(1)	over	0	1	(1)	over
EQUIPMENT, APPARATUS AND TOOLS	13	2	under	2	under	4	1	3	under
SUPPLIES FOR CLIENTS	0	(1)	over	(1)	over	0	1	(1)	over
FURNITURE - OFFICE	10	0	-	0	-	3	3	0	-
FOODSTUFFS - GENERAL	6	1	under	1	under	2	1	1	under
PROTECTIVE CLOTHING & UNIFORMS	12	1	under	1	under	3	2	1	under
LAUNDRY COSTS	16	0	-	1	under	4	2	2	under
OTHER SUPPLIES AND SERVICES	32	0	-	(2)	over	9	11	(2)	over
HEALTH AND SAFETY	15	2	under	3	under	4	0	4	under
SUPPLIES AND SERVICES	879	4	under	4	under	151	144	7	under
TRANSPORT AND PLANT									
POOL CAR RECHARGE - RENTAL CHARGE	26	2	under	0	-	0	0	0	-
POOL CAR RECHARGE - FUEL	6	0	-	0	-	0	0	0	-
POOL CAR RECHARGE - ADDITIONAL CHARGES	1	0	-	0	-	0	0	0	-
FLEET SERVICE CHARGES VEHICLE MAINTENANCE	23	0	-	(1)	over	5	5	0	-
FLEET SERVICE CHARGES UNSCHEDULED LABOUR	1	0	-	0	-	0	0	0	-
FLEET SERVICE CHARGES LEASING	71	(1)	over	0	-	16	18	(2)	over
FLEET SERVICE CHARGES HIRED VEHICLES	34	3	under	0	-	0	0	0	-
FLEET SERVICE CHARGES ROAD FUND LICENCES/MOT	8	0	-	0	-	2	1	1	under
FLEET SERVICE CHARGES FUEL	21	0	-	0	-	5	4	1	under
STORAGE	4	0	-	1	under	1	0	1	under
TRANSPORT AND PLANT	195	4	under	0	-	29	28	1	under

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ADMINISTRATION									
PRINTING AND STATIONERY	61	(4)	over	1	under	28	28	0	-
BULK PRINTING	53	4	under	0	-	0	0	0	-
TELEPHONES	84	(6)	over	0	-	29	30	(1)	over
MOBILE PHONES	27	2	under	(4)	over	6	14	(8)	over
ADVERTISING - OF COUNCIL SERVICE AVAILABILITY	1	0	-	0	-	0	0	0	-
ADVERTISING - OTHER	2	1	under	0	-	1	0	1	under
POSTAGES/COURIERS	132	0	-	6	under	45	45	0	-
SMS MESSAGING	0	0	-	(2)	over	0	2	(2)	over
MEMBERSHIP FEES/SUBSCRIPTIONS	38	0	-	3	under	25	23	2	under
MEDICAL COSTS	25	0	-	1	under	7	3	4	under
LEGAL EXPENSES	61	5	under	(1)	over	0	1	(1)	over
PETTY OUTLAYS	4	0	-	1	under	1	0	1	under
GIRO BANK AGENCY FEES	9	1	under	2	under	2	0	2	under
PAYPOINT AGENCY FEES	49	2	under	2	under	13	10	3	under
INTERNET AGENCY FEES	6	1	under	1	under	2	0	2	under
OTHER ADMIN COSTS	12	(1)	over	(2)	over	3	4	(1)	over
CONFERENCES - OFFICIALS	7	1	under	1	under	2	0	2	under
TRAINING	0	(3)	over	(3)	over	0	3	(3)	over
INTERNAL SUPPORT SERVICES ALLOCATION	5,074	0	-	0	-	0	0	0	-
ADMINISTRATION	5,645	3	under	6	under	164	163	1	under
PAYMENT TO OTHER BODIES									
OTHER COMMITTEES OF THE AUTHORITY	2,910	0	-	0	-	601	601	0	-
GRANTS TO VOLUNTARY ORGANISATIONS	3	0	-	0	-	0	0	0	-
PAYMENTS TO VOLUNTARY ORGANISATIONS	31	0	-	0	-	0	0	0	-
PAYMENTS TO OTHER BODIES	32	0	-	0	-	0	0	0	-
PAYMENT TO OTHER BODIES	2,976	0	-	0	-	601	601	0	-
PAYMENT TO CONTRACTORS									
PAYMENT TO TRADING SERVICES CONTRACTOR	0	(1)	over	0	-	0	0	0	-
PAYMENT TO PRIVATE CONTRACTOR	80	0	-	0	-	0	0	0	-
PAYMENT TO EXTERNAL CONSULTANTS	20	0	-	0	-	0	0	0	-
PAYMENT TO CONTRACTORS	100	(1)	over	0	-	0	0	0	-

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FINANCING CHARGES									
INTEREST-DEBT CHARGES	17,641	0	-	0	-	0	0	0	-
I.T. EQUIPMENT LEASING-CONTRACT	67	0	-	0	-	0	1	(1)	over
CFCR	19,637	0	-	0	-	19,637	19,637	0	-
INTEREST ON REVENUE BALANCES	(67)	0	-	0	-	0	0	0	-
FINANCING CHARGES	37,278	0	-	0	-	19,637	19,638	(1)	over
TOTAL EXPENDITURE	109,184	32	under	76	under	37,961	37,852	109	under
INCOME									
SALES - DEPARTMENTS OF THE AUTHORITY	(1,169)	0	-	0	-	(360)	(360)	0	-
FEES AND CHARGES - GENERAL	(4,523)	0	-	0	-	(722)	(722)	0	-
RENTAL INCOME	(460)	0	-	0	-	0	0	0	-
HOUSE RENTS	(96,988)	(37)	under rec	(76)	under rec	(24,227)	(24,212)	(15)	under rec
LOCK UP RENTS	(2,533)	0	-	0	-	(635)	(635)	0	-
INSURANCE RECOVERIES	(250)	5	over rec	0	-	(10)	(13)	3	over rec
OTHER INCOME	(1,705)	0	-	0	-	(445)	(445)	0	-
REALLOCATION OF SUPPORT COSTS	(717)	0	-	0	-	0	0	0	-
YEAR END T/FER TO BALANCE SHEET	(839)	0	-	0	-	(258)	(161)	(97)	under rec
INCOME	(109,184)	(32)	under rec	(76)	under rec	(26,657)	(26,548)	(109)	under rec
NET EXPENDITURE	0	0	-	0	-	11,304	11,304	0	-