

Appendix E**Housing and Technical Resources - HRA Variance Analysis 2022/23 (Period 4)**

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Property Costs	(9k) over	Electricity - Contract - 43k under	HRA	The underspend is due to charges being lower than anticipated to date.

South Lanarkshire Council

Housing & Technical Resources - HRA

Expenditure / Income Variance Trends 2022/23

	REVISED ANNUAL BUDGET 2022/23	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	10,594	(11)	over	(5)	over	2,799	2,801	(2)	over
APT & C OVERTIME	79	(1)	over	(2)	over	21	29	(8)	over
APT & C SUPERANNUATION	1,880	(2)	over	(10)	over	497	509	(12)	over
APT & C NIC	1,102	13	under	23	under	291	261	30	under
TRAVEL AND SUBSISTANCE	40	3	under	5	under	10	2	8	under
PENSION INCREASES	219	(11)	over	6	under	59	54	5	under
ADDITIONAL PENSION COSTS	0	0	-	(3)	over	0	3	(3)	over
EMPLOYEE COSTS	13,914	(9)	over	14	under	3,677	3,659	18	under
PROPERTY COSTS									
RATES	105	0	-	0	-	0	0	0	-
SCOTTISH WATER - UNMETERED CHARGES	4	(1)	over	0	-	1	2	(1)	over
SCOTTISH WATER - METERED CHARGES	8	0	-	0	-	2	2	0	-
RENT	6	0	-	0	-	6	0	6	under
SERVICE CHARGE	65	(1)	over	(1)	over	0	2	(2)	over
OTHER ACCOMMODATION COSTS	31	0	-	0	-	0	0	0	-
PROPERTY INSURANCE	923	0	-	0	-	0	0	0	-
SECURITY COSTS	55	4	under	8	under	13	39	(26)	over
GROUND MAINTENANCE	4,257	0	-	0	-	3,954	3,954	0	-
REPAIRS & MAINTENANCE - INTERNAL CONTRACTOR	32,392	0	-	0	-	10,209	10,222	(13)	over
REPAIRS & MAINTENANCE - EXTERNAL CONTRACTOR	877	0	-	0	-	207	218	(11)	over
HOUSING - RENT FREE ACCOMMODATION	155	7	under	7	under	45	44	1	under
HOUSING - RENT W/O UNLET PERIODS	2,354	0	-	0	-	747	727	20	under
HOUSING - RENT W/O BAD PERIODS	3,405	0	-	0	-	145	145	0	-
ASBESTOS	139	0	-	0	-	24	24	0	-
ELECTRICITY - CONTRACT	1,008	0	-	0	-	106	63	43	under
GAS	301	0	-	0	-	79	98	(19)	over
HEATING OIL	54	(7)	over	(8)	over	13	15	(2)	over
SOLID FUEL	4	0	-	1	under	1	0	1	under
FIXTURE & FITTINGS	58	(1)	over	1	under	16	11	5	under
JANITOR SERVICE	74	7	under	7	under	12	7	5	under
CLEANING CONTRACT	384	(13)	over	(19)	over	96	115	(19)	over
CLEANING MATERIALS	60	5	under	8	under	16	4	12	under
WINDOW CLEANING	16	(1)	over	(1)	over	4	3	1	under
PEST CONTROL	122	(4)	over	(6)	over	28	38	(10)	over
REFUSE UPLIFT	0	(5)	over	(7)	over	0	11	(11)	over
REMOVAL & STORAGE COSTS	14	1	under	1	under	4	(6)	10	under
OTHER PROPERTY COSTS	35	0	-	2	under	9	8	1	under
PROPERTY COSTS	46,906	(9)	over	(7)	over	15,737	15,746	(9)	over

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SUPPLIES AND SERVICES									
COMPUTER EQUIPMENT PURCHASE	297	0	-	0	-	80	87	(7)	over
I.T. EQUIPMENT MAINT-CONTRACT	209	0	-	0	-	0	0	0	-
EQUIPMENT, APPARATUS AND TOOLS	13	1	under	0	-	4	4	0	-
AIDS FOR CLIENTS	0	0	-	(1)	over	0	2	(2)	over
ADAPTATIONS FOR CLIENTS	0	(4)	over	(9)	over	0	0	0	-
FURNITURE - OFFICE	10	(1)	over	0	-	3	2	1	under
FURNITURE - GENERAL	0	(1)	over	(1)	over	0	1	(1)	over
MATERIALS, APPARATUS AND EQUIPMENT	0	0	-	0	-	0	1	(1)	over
FOODSTUFFS - GENERAL	6	1	under	(1)	over	2	2	0	-
PROTECTIVE CLOTHING & UNIFORMS	12	0	-	0	-	3	3	0	-
LAUNDRY COSTS	16	0	-	(1)	over	4	5	(1)	over
OTHER SUPPLIES AND SERVICES	31	(1)	over	0	-	9	11	(2)	over
HEALTH AND SAFETY	15	2	under	3	under	4	0	4	under
SUPPLIES AND SERVICES	609	(3)	over	(10)	over	109	118	(9)	over
TRANSPORT AND PLANT									
POOL CAR RECHARGE - RENTAL CHARGE	26	1	under	0	-	6	4	2	under
POOL CAR RECHARGE - FUEL	6	0	-	1	under	1	0	1	under
POOL CAR RECHARGE - ADDITIONAL CHARGES	1	0	-	0	-	0	0	0	-
FLEET SERVICE CHARGES VEHICLE MAINTENANCE	23	1	under	1	under	5	3	2	under
FLEET SERVICE CHARGES LEASING	72	0	-	0	-	19	13	6	under
FLEET SERVICE CHARGES HIRED VEHICLES	34	3	under	5	under	8	0	8	under
FLEET SERVICE CHARGES CONTRACT HIRE	0	(1)	over	(1)	over	0	1	(1)	over
FLEET SERVICE CHARGES ROAD FUND LICENCES/MOT	8	0	-	0	-	2	1	1	under
FLEET SERVICE CHARGES FUEL	21	0	-	1	under	5	4	1	under
STORAGE	4	0	-	1	under	1	0	1	under
TRANSPORT AND PLANT	195	4	under	8	under	47	26	21	under

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ADMINISTRATION									
PRINTING AND STATIONERY	61	0	-	0	-	16	14	2	under
BULK PRINTING	53	4	under	8	under	12	0	12	under
TELEPHONES	84	4	under	(6)	over	19	22	(3)	over
MOBILE PHONES	27	2	under	4	under	6	0	6	under
ADVERTISING - OF COUNCIL SERVICE AVAILABILITY	22	0	-	0	-	0	0	0	-
ADVERTISING - OTHER	12	1	under	2	under	3	0	3	under
POSTAGES/COURIERS	132	0	-	0	-	0	0	0	-
SMS MESSAGING	0	0	-	(2)	over	0	2	(2)	over
MEMBERSHIP FEES/SUBSCRIPTIONS	38	0	-	3	under	15	19	(4)	over
MEDICAL COSTS	25	(2)	over	(5)	over	7	12	(5)	over
LEGAL EXPENSES	61	0	-	0	-	0	0	0	-
PETTY OUTLAYS	4	0	-	1	under	1	1	0	-
HOSPITALITY / CIVIC RECOGNITION	0	0	-	0	-	0	1	(1)	over
GIRO BANK AGENCY FEES	9	1	under	2	under	0	0	0	-
PAYPOINT AGENCY FEES	49	3	under	3	under	7	9	(2)	over
INTERNET AGENCY FEES	6	1	under	1	under	2	0	2	under
OTHER ADMIN COSTS	15	(3)	over	(2)	over	4	6	(2)	over
CONFERENCES - OFFICIALS	7	1	under	1	under	2	0	2	under
TRAINING	0	0	-	0	-	0	3	(3)	over
INTERNAL SUPPORT SERVICES ALLOCATION	5,039	0	-	0	-	1,260	1,260	0	-
ADMINISTRATION	5,644	12	under	10	under	1,354	1,349	5	under
PAYMENT TO OTHER BODIES									
OTHER COMMITTEES OF THE AUTHORITY	2,964	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	3,030	0	-	0	-	601	601	0	-
PAYMENT TO CONTRACTORS									
PAYMENT TO PRIVATE CONTRACTOR	80	0	-	1	under	24	23	1	under
PAYMENT TO EXTERNAL CONSULTANTS	20	(4)	over	(3)	over	5	7	(2)	over
PAYMENT TO CONTRACTORS	100	(4)	over	(2)	over	29	30	(1)	over

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FINANCING CHARGES									
INTEREST-DEBT CHARGES	18,325	0	-	0	-	0	0	0	-
I.T. EQUIPMENT LEASING-CONTRACT	67	0	-	0	-	1	1	0	-
CFCR	26,050	0	-	0	-	11,332	11,332	0	-
INTEREST ON REVENUE BALANCES	(67)	0	-	0	-	0	0	0	-
FINANCING CHARGES	44,375	0	-	0	-	11,333	11,333	0	-
TOTAL EXPENDITURE	114,773	(9)	over	13	under	32,887	32,862	25	under
INCOME									
SALES - DEPARTMENTS OF THE AUTHORITY	(1,169)	0	-	0	-	(360)	(360)	0	-
FEES AND CHARGES - GENERAL	(4,523)	0	-	(9)	under rec	(570)	(570)	0	-
HOUSE RENTS	(100,503)	0	-	0	-	(25,196)	(25,196)	0	-
LOCK UP RENTS	(2,589)	(8)	under rec	(8)	under rec	(647)	(639)	(8)	under rec
COMMISSION	0	0	-	0	-	0	21	(21)	under rec
INSURANCE RECOVERIES	(250)	0	-	4	over rec	0	(4)	4	over rec
OTHER INCOME	(1,789)	0	-	0	-	(465)	(465)	0	-
REALLOCATION OF SUPPORT COSTS	(717)	0	-	0	-	0	0	0	-
YEAR END T/FER TO BALANCE SHEET	(2,773)	17	over rec	0	-	(924)	(924)	0	-
INCOME	(114,773)	9	over rec	(13)	under rec	(28,162)	(28,137)	(25)	under rec
NET EXPENDITURE	0	0	-	0	-	4,725	4,725	0	-