

Appendix E

Housing and Technical Resources - HRA Variance Analysis 2022/23 (Period 7)

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Employee Costs	91k under	APT&C - Basic / Superannuation/ National Insurance - 101k under	HRA	The underspend is due to higher than anticipated staff turnover to date.
Income	(91k) under recovered	Year End Transfer to Balance Sheet - (91k) under recovered	HRA	The net combined underspend in expenditure allows a lower than anticipated transfer from reserves to date.

* The underlined variances represent new variances since the last report.

South Lanarkshire Council

Housing & Technical Resources - HRA

Expenditure / Income Variance Trends 2022/23

	REVISED ANNUAL BUDGET 2022/23	PERIOD 4 VARIANCE AMOUNT	Over/ Under	PERIOD 5 VARIANCE AMOUNT	Over/ Under	PERIOD 6 VARIANCE AMOUNT	Over/ Under	PERIOD 7 ESTIMATE TO DATE	PERIOD 7 ACTUAL TO DATE	PERIOD 7 VARIANCE AMOUNT	Over/ Under
EMPLOYEE COSTS											
APT & C BASIC	10,594	(2)	over	24	under	49	under	5,249	5,197	52	under
APT & C OVERTIME	79	(8)	over	(14)	over	(21)	over	39	63	(24)	over
APT & C SUPERANNUATION	1,880	(12)	over	(12)	over	(13)	over	923	937	(14)	over
APT & C NIC	1,102	30	under	40	under	51	under	541	478	63	under
TRAVEL AND SUBSISTANCE	40	8	under	11	under	13	under	19	3	16	under
PENSION INCREASES	219	5	under	3	under	2	under	109	108	1	under
ADDITIONAL PENSION COSTS	0	(3)	over	(3)	over	(3)	over	0	3	(3)	over
EMPLOYEE COSTS	13,914	18	under	49	under	78	under	6,880	6,789	91	under
RATES	105	0	-	0	-	0	-	105	69	36	under
SCOTTISH WATER - UNMETERED CHARGES	4	(1)	over	(1)	over	(1)	over	2	3	(1)	over
SCOTTISH WATER - METERED CHARGES	8	0	-	0	-	0	-	4	4	0	-
RENT	6	6	under	6	under	6	under	6	0	6	under
SERVICE CHARGE	65	(2)	over	(2)	over	(4)	over	0	4	(4)	over
OTHER ACCOMMODATION COSTS	31	0	-	31	under	31	under	31	0	31	under
PROPERTY INSURANCE	923	0	-	0	-	0	-	923	923	0	-
SECURITY COSTS	55	(26)	over	(22)	over	0	-	25	25	0	-
GROUND MAINTENANCE	4,757	0	-	11	under	12	under	4,711	4,702	9	under
REPAIRS & MAINTENANCE - INTERNAL CONTRACTOR	31,792	(13)	over	0	-	0	-	19,971	19,971	0	-
REPAIRS & MAINTENANCE - EXTERNAL CONTRACTOR	877	(11)	over	0	-	0	-	675	675	0	-
HOUSING - RENT FREE ACCOMMODATION	155	1	under	(19)	over	(12)	over	78	99	(21)	over
SOLID FUEL HEATING MAINTENANCE	0	1	under	1	under	0	-	0	0	0	-
HOUSING - RENT W/O UNLET PERIODS	2,354	20	under	0	-	0	-	1,222	1,222	0	-
HOUSING - RENT W/O BAD PERIODS	3,405	0	-	0	-	0	-	343	343	0	-
ASBESTOS	139	0	-	4	under	0	-	40	40	0	-
EPC	0	0	-	0	-	0	-	0	1	(1)	over
ELECTRICITY - CONTRACT	1,008	43	under	0	-	0	-	130	130	0	-
GAS	301	(19)	over	0	-	(49)	over	139	195	(56)	over
HEATING OIL	54	(2)	over	2	under	1	under	25	22	3	under
SOLID FUEL	4	1	under	1	under	1	under	2	0	2	under
MULTI-STOREY HEAT/LIGHT	0					(1)	over	0	1	(1)	over
FIXTURE & FITTINGS	58	5	under	2	under	(9)	over	29	43	(14)	over
JANITOR SERVICE	74	5	under	5	under	4	under	40	30	10	under
CLEANING CONTRACT	484	(19)	over	(19)	over	0	-	462	462	0	-
CLEANING MATERIALS	60	12	under	13	under	14	under	30	14	16	under
WINDOW CLEANING	16	1	under	0	-	0	-	7	7	0	-
PEST CONTROL	122	(10)	over	0	-	0	-	56	56	0	-
REFUSE UPLIFT	0	(11)	over	(15)	over	(16)	over	0	22	(22)	over
REMOVAL & STORAGE COSTS	14	10	under	9	under	9	under	7	(2)	9	under
OTHER PROPERTY COSTS	35	1	under	4	under	5	under	17	13	4	under
PROPERTY COSTS	46,906	(9)	over	10	under	(9)	over	29,080	29,074	6	under

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SUPPLIES AND SERVICES											
COMPUTER EQUIPMENT PURCHASE	297	(7)	over	7	under	18	under	149	115	34	under
COMPUTER EQUIPMENT RENTAL	0	0	-	(5)	over	(5)	over	0	5	(5)	over
I.T. EQUIPMENT MAINT-CONTRACT	209	0	-	0	-	(31)	over	23	54	(31)	over
EQUIPMENT, APPARATUS AND TOOLS	13	0	-	1	under	(1)	over	7	10	(3)	over
AIDS FOR CLIENTS	0	(2)	over	(1)	over	(1)	over	0	2	(2)	over
FURNITURE - OFFICE	10	1	under	0	-	1	under	5	3	2	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	0	-	(1)	over	(1)	over	3	4	(1)	over
PROTECTIVE CLOTHING & UNIFORMS	12	0	-	1	under	2	under	6	3	3	under
LAUNDRY COSTS	16	(1)	over	0	-	0	-	8	7	1	under
OTHER SUPPLIES AND SERVICES	31	(2)	over	(3)	over	(3)	over	16	19	(3)	over
HEALTH AND SAFETY	15	4	under	5	under	6	under	8	0	8	under
SUPPLIES AND SERVICES	609	(9)	over	2	under	(17)	over	225	224	1	under
TRANSPORT AND PLANT											
POOL CAR RECHARGE - RENTAL CHARGE	26	2	under	3	under	(15)	over	12	25	(13)	over
POOL CAR RECHARGE - FUEL	6	1	under	2	under	2	under	3	0	3	under
POOL CAR RECHARGE - ADDITIONAL CHARGES	1	0	-	0	-	0	-	1	0	1	under
FLEET SERVICE CHARGES VEHICLE MAINTENANCE	23	2	under	3	under	3	under	10	7	3	under
FLEET SERVICE CHARGES LEASING	72	6	under	6	under	9	under	33	28	5	under
FLEET SERVICE CHARGES HIRED VEHICLES	34	8	under	8	under	10	under	13	0	13	under
FLEET SERVICE CHARGES CONTRACT HIRE	0	(1)	over	(1)	over	(2)	over	0	1	(1)	over
FLEET SERVICE CHARGES ROAD FUND LICENCES/MOT	8	1	under	2	under	1	under	4	2	2	under
FLEET SERVICE CHARGES FUEL	21	1	under	2	under	2	under	10	7	3	under
STORAGE	4	1	under	1	under	2	under	2	0	2	under
TRANSPORT AND PLANT	195	21	under	26	under	12	under	88	70	18	under

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ADMINISTRATION											
PRINTING AND STATIONERY	61	2	under	2	under	(8)	over	30	38	(8)	over
BULK PRINTING	53	12	under	0	-	0	-	24	30	(6)	over
TELEPHONES	84	(3)	over	(7)	over	(3)	over	39	39	0	-
MOBILE PHONES	27	6	under	8	under	8	under	12	2	10	under
ADVERTISING - OF COUNCIL SERVICE AVAILABILITY	22	0	-	0	-	0	-	0	0	0	-
ADVERTISING - OTHER	12	3	under	4	under	5	under	6	0	6	under
POSTAGES/COURIERS	132	0	-	0	-	0	-	0	0	0	-
SMS MESSAGING	0	(2)	over	(2)	over	(2)	over	0	2	(2)	over
MEMBERSHIP FEES/SUBSCRIPTIONS	38	(4)	over	0	-	2	under	29	24	5	under
MEDICAL COSTS	25	(5)	over	(4)	over	(6)	over	12	18	(6)	over
LEGAL EXPENSES	61	0	-	0	-	0	-	0	0	0	-
PETTY OUTLAYS	4	0	-	0	-	1	under	2	1	1	under
HOSPITALITY / CIVIC RECOGNITION	0	(1)	over	(1)	over	(1)	over	0	1	(1)	over
GIRO BANK AGENCY FEES	9	0	-	1	under	2	under	3	0	3	under
PAYPOINT AGENCY FEES	49	(2)	over	(1)	over	0	-	18	15	3	under
INTERNET AGENCY FEES	6	2	under	2	under	3	under	3	0	3	under
OTHER ADMIN COSTS	15	(2)	over	(4)	over	(12)	over	8	25	(17)	over
CONFERENCES - OFFICIALS	7	2	under	2	under	0	-	3	3	0	-
TRAINING	0	(3)	over	(3)	over	0	-	0	0	0	-
INTERNAL SUPPORT SERVICES ALLOCATION	5,039	0	-	0	-	0	-	2,713	2,713	0	-
ADMINISTRATION	5,644	5	under	(3)	over	(11)	over	2,902	2,911	(9)	over
PAYMENT TO OTHER BODIES											
OTHER COMMITTEES OF THE AUTHORITY	2,964	0	-	0	-	0	-	1,375	1,375	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	-
PAYMENT TO OTHER BODIES	3,030	0	-	0	-	0	-	1,375	1,375	0	-
PAYMENT TO CONTRACTORS											
PAYMENT TO PRIVATE CONTRACTOR	80	1	under	(1)	over	(10)	over	42	46	(4)	over
PAYMENT TO EXTERNAL CONSULTANTS	20	(2)	over	(8)	over	(10)	over	15	35	(20)	over
PAYMENT TO CONTRACTORS	100	(1)	over	(9)	over	(20)	over	57	81	(24)	over

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FINANCING CHARGES											
INTEREST-DEBT CHARGES	18,325	0	-	0	-	0	-	0	0	0	-
I.T. EQUIPMENT LEASING-CONTRACT	67	0	-	14	under	0	-	33	33	0	-
CFCR	26,050	0	-	0	-	0	-	22,334	22,334	0	-
INTEREST ON REVENUE BALANCES	(67)	0	-	0	-	0	-	0	0	0	-
FINANCING CHARGES	44,375	0	-	14	under	0	-	22,367	22,367	0	-
TOTAL EXPENDITURE	114,773	25	under	89	under	33	under	62,974	62,891	83	under
INCOME											
SALES - DEPARTMENTS OF THE AUTHORITY	(1,169)	0	-	0	-	0	-	(630)	(630)	0	-
FEES AND CHARGES - GENERAL	(4,523)	0	-	0	-	0	-	(1,492)	(1,492)	0	-
RENTAL INCOME	(460)	0	-	0	-	0	-	0	0	0	-
HOUSE RENTS	(100,503)	0	-	0	-	0	-	(46,227)	(46,227)	0	-
LOCK UP RENTS	(2,589)	(8)	under rec	0	-	0	-	(1,281)	(1,281)	0	-
COMMISSION	0	(21)	under rec	0	-	0	-	0	0	0	-
INSURANCE RECOVERIES	(250)	4	over rec	5	over rec	8	over rec	0	(8)	8	over rec
OTHER INCOME	(1,789)	0	-	0	-	0	-	(818)	(818)	0	-
REALLOCATION OF SUPPORT COSTS	(717)	0	-	0	-	0	-	0	0	0	-
YEAR END T/FER TO BALANCE SHEET	(2,773)	0	-	(94)	under rec	(41)	under rec	(1,386)	(1,295)	(91)	under rec
INCOME	(114,773)	(25)	under rec	(89)	under rec	(33)	under rec	(51,834)	(51,751)	(83)	under rec
NET EXPENDITURE	0	0	-	0	-	0	-	11,140	11,140	0	-