

## Appendix E

### Housing and Technical Resources - HRA Variance Analysis 2022/23 (Period 5)

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Employee Costs	49k under	<u>APT&amp;C - Basic / Superannuation/ National Insurance - 49k under</u>	HRA	The underspend is due to higher than anticipated staff turnover to date.
Income	(89k) under recovered	<u>Year End Transfer to Balance Sheet - (94k) under recovered</u>	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 2 VARIANCE AMOUNT	Over/ Under	PERIOD 3 VARIANCE AMOUNT	Over/ Under	PERIOD 4 VARIANCE AMOUNT	Over/ Under	PERIOD 5 ESTIMATE TO DATE	PERIOD 5 ACTUAL TO DATE	PERIOD 5 VARIANCE AMOUNT	Over/ Under
EMPLOYEE COSTS											
APT & C BASIC	10,594	(11)	over	(5)	over	(2)	over	3,599	3,576	23	under
APT & C OVERTIME	79	(1)	over	(2)	over	(8)	over	27	41	(14)	over
APT & C SUPERANNUATION	1,880	(2)	over	(10)	over	(12)	over	639	650	(11)	over
APT & C NIC	1,102	13	under	23	under	30	under	374	334	40	under
TRAVEL AND SUBSISTANCE	40	3	under	5	under	8	under	13	2	11	under
PENSION INCREASES	219	(11)	over	6	under	5	under	75	72	3	under
ADDITIONAL PENSION COSTS	0	0	-	(3)	over	(3)	over	0	3	(3)	over
<b>EMPLOYEE COSTS</b>	<b>13,914</b>	<b>(9)</b>	<b>over</b>	<b>14</b>	<b>under</b>	<b>18</b>	<b>under</b>	<b>4,727</b>	<b>4,678</b>	<b>49</b>	<b>under</b>
RATES	105	0	-	0	-	0	-	0	0	0	-
SCOTTISH WATER - UNMETERED CHARGES	4	(1)	over	0	-	(1)	over	1	2	(1)	over
SCOTTISH WATER - METERED CHARGES	8	0	-	0	-	0	-	2	2	0	-
RENT	6	0	-	0	-	6	under	6	0	6	under
SERVICE CHARGE	65	(1)	over	(1)	over	(2)	over	0	2	(2)	over
OTHER ACCOMMODATION COSTS	31	0	-	0	-	0	-	31	0	31	under
PROPERTY INSURANCE	923	0	-	0	-	0	-	0	0	0	-
SECURITY COSTS	55	4	under	8	under	(26)	over	17	39	(22)	over
GROUND MAINTENANCE	4,257	0	-	0	-	0	-	4,128	4,117	11	under
REPAIRS & MAINTENANCE - INTERNAL CONTRACTOR	32,392	0	-	0	-	(13)	over	13,307	13,307	0	-
REPAIRS & MAINTENANCE - EXTERNAL CONTRACTOR	877	0	-	0	-	(11)	over	353	353	0	-
HOUSING - RENT FREE ACCOMMODATION	155	7	under	7	under	1	under	52	71	(19)	over
HOUSING - RENT W/O UNLET PERIODS	2,354	0	-	0	-	20	under	1,067	1,067	0	-
HOUSING - RENT W/O BAD PERIODS	3,405	0	-	0	-	0	-	245	245	0	-
ASBESTOS	139	0	-	0	-	0	-	35	31	4	under
ELECTRICITY - CONTRACT	1,008	0	-	0	-	43	under	127	127	0	-
GAS	301	0	-	0	-	(19)	over	131	131	0	-
HEATING OIL	54	(7)	over	(8)	over	(2)	over	17	15	2	under
SOLID FUEL	4	0	-	1	under	1	under	1	0	1	under
FIXTURE & FITTINGS	58	(1)	over	1	under	5	under	20	18	2	under
JANITOR SERVICE	74	7	under	7	under	5	under	12	7	5	under
CLEANING CONTRACT	384	(13)	over	(19)	over	(19)	over	96	115	(19)	over
CLEANING MATERIALS	60	5	under	8	under	12	under	21	8	13	under
WINDOW CLEANING	16	(1)	over	(1)	over	1	under	5	5	0	-
PEST CONTROL	122	(4)	over	(6)	over	(10)	over	37	37	0	-
REFUSE UPLIFT	0	(5)	over	(7)	over	(11)	over	0	15	(15)	over
REMOVAL & STORAGE COSTS	14	1	under	1	under	10	under	5	(4)	9	under
OTHER PROPERTY COSTS	35	0	-	2	under	1	under	12	8	4	under
<b>PROPERTY COSTS</b>	<b>46,906</b>	<b>(9)</b>	<b>over</b>	<b>(7)</b>	<b>over</b>	<b>(9)</b>	<b>over</b>	<b>19,728</b>	<b>19,718</b>	<b>10</b>	<b>under</b>

South Lanarkshire Council

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SUPPLIES AND SERVICES											
COMPUTER EQUIPMENT PURCHASE	297	0	-	0	-	(7)	over	103	96	7	under
COMPUTER EQUIPMENT RENTAL	0	0	-	0	-	0	-	0	5	(5)	over
I.T. EQUIPMENT MAINT-CONTRACT	209	0	-	0	-	0	-	0	0	0	-
EQUIPMENT, APPARATUS AND TOOLS	13	1	under	0	-	0	-	5	4	1	under
AIDS FOR CLIENTS	0	0	-	(1)	over	(2)	over	0	1	(1)	over
ADAPTATIONS FOR CLIENTS	0	(4)	over	(9)	over	0	-	0	0	0	-
FURNITURE - OFFICE	10	(1)	over	0	-	1	under	3	3	0	-
FURNITURE - GENERAL	0	(1)	over	(1)	over	(1)	over	0	1	(1)	over
MATERIALS, APPARATUS AND EQUIPMENT	0	0	-	0	-	(1)	over	0	1	(1)	over
FOODSTUFFS - GENERAL	6	1	under	(1)	over	0	-	2	3	(1)	over
PROTECTIVE CLOTHING & UNIFORMS	12	0	-	0	-	0	-	4	3	1	under
LAUNDRY COSTS	16	0	-	(1)	over	(1)	over	6	6	0	-
OTHER SUPPLIES AND SERVICES	31	(1)	over	0	-	(2)	over	11	14	(3)	over
HEALTH AND SAFETY	15	2	under	3	under	4	under	5	0	5	under
<b>SUPPLIES AND SERVICES</b>	<b>609</b>	<b>(3)</b>	<b>over</b>	<b>(10)</b>	<b>over</b>	<b>(9)</b>	<b>over</b>	<b>139</b>	<b>137</b>	<b>2</b>	<b>under</b>
TRANSPORT AND PLANT											
POOL CAR RECHARGE - RENTAL CHARGE	26	1	under	0	-	2	under	8	5	3	under
POOL CAR RECHARGE - FUEL	6	0	-	1	under	1	under	2	0	2	under
POOL CAR RECHARGE - ADDITIONAL CHARGES	1	0	-	0	-	0	-	0	0	0	-
FLEET SERVICE CHARGES VEHICLE MAINTENANCE	23	1	under	1	under	2	under	7	4	3	under
FLEET SERVICE CHARGES LEASING	72	0	-	0	-	6	under	22	16	6	under
FLEET SERVICE CHARGES HIRED VEHICLES	34	3	under	5	under	8	under	8	0	8	under
FLEET SERVICE CHARGES CONTRACT HIRE	0	(1)	over	(1)	over	(1)	over	0	1	(1)	over
FLEET SERVICE CHARGES ROAD FUND LICENCES/MOT	8	0	-	0	-	1	under	3	1	2	under
FLEET SERVICE CHARGES FUEL	21	0	-	1	under	1	under	7	5	2	under
STORAGE	4	0	-	1	under	1	under	1	0	1	under
<b>TRANSPORT AND PLANT</b>	<b>195</b>	<b>4</b>	<b>under</b>	<b>8</b>	<b>under</b>	<b>21</b>	<b>under</b>	<b>58</b>	<b>32</b>	<b>26</b>	<b>under</b>

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ADMINISTRATION											
PRINTING AND STATIONERY	61	0	-	0	-	2	under	21	19	2	under
BULK PRINTING	53	4	under	8	under	12	under	0	0	0	-
TELEPHONES	84	4	under	(6)	over	(3)	over	26	33	(7)	over
MOBILE PHONES	27	2	under	4	under	6	under	8	0	8	under
ADVERTISING - OF COUNCIL SERVICE AVAILABILITY	22	0	-	0	-	0	-	0	0	0	-
ADVERTISING - OTHER	12	1	under	2	under	3	under	4	0	4	under
POSTAGES/COURIERS	132	0	-	0	-	0	-	0	0	0	-
SMS MESSAGING	0	0	-	(2)	over	(2)	over	0	2	(2)	over
MEMBERSHIP FEES/SUBSCRIPTIONS	38	0	-	3	under	(4)	over	23	23	0	-
MEDICAL COSTS	25	(2)	over	(5)	over	(5)	over	9	13	(4)	over
LEGAL EXPENSES	61	0	-	0	-	0	-	0	0	0	-
PETTY OUTLAYS	4	0	-	1	under	0	-	1	1	0	-
HOSPITALITY / CIVIC RECOGNITION	0	0	-	0	-	(1)	over	0	1	(1)	over
GIRO BANK AGENCY FEES	9	1	under	2	under	0	-	1	0	1	under
PAYPOINT AGENCY FEES	49	3	under	3	under	(2)	over	11	12	(1)	over
INTERNET AGENCY FEES	6	1	under	1	under	2	under	2	0	2	under
OTHER ADMIN COSTS	15	(3)	over	(2)	over	(2)	over	5	9	(4)	over
CONFERENCES - OFFICIALS	7	1	under	1	under	2	under	2	0	2	under
TRAINING	0	0	-	0	-	(3)	over	0	3	(3)	over
INTERNAL SUPPORT SERVICES ALLOCATION	5,039	0	-	0	-	0	-	1,260	1,260	0	-
<b>ADMINISTRATION</b>	<b>5,644</b>	<b>12</b>	<b>under</b>	<b>10</b>	<b>under</b>	<b>5</b>	<b>under</b>	<b>1,373</b>	<b>1,376</b>	<b>(3)</b>	<b>over</b>
PAYMENT TO OTHER BODIES											
OTHER COMMITTEES OF THE AUTHORITY	2,964	0	-	0	-	0	-	752	752	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	-
<b>PAYMENT TO OTHER BODIES</b>	<b>3,030</b>	<b>0</b>	<b>-</b>	<b>0</b>	<b>-</b>	<b>0</b>	<b>-</b>	<b>752</b>	<b>752</b>	<b>0</b>	<b>-</b>
PAYMENT TO CONTRACTORS											
PAYMENT TO PRIVATE CONTRACTOR	80	0	-	1	under	1	under	30	31	(1)	over
PAYMENT TO EXTERNAL CONSULTANTS	20	(4)	over	(3)	over	(2)	over	10	18	(8)	over
<b>PAYMENT TO CONTRACTORS</b>	<b>100</b>	<b>(4)</b>	<b>over</b>	<b>(2)</b>	<b>over</b>	<b>(1)</b>	<b>over</b>	<b>40</b>	<b>49</b>	<b>(9)</b>	<b>over</b>

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FINANCING CHARGES											
INTEREST-DEBT CHARGES	18,325	0	-	0	-	0	-	0	0	0	-
I.T. EQUIPMENT LEASING-CONTRACT	67	0	-	0	-	0	-	17	3	14	under
CFCR	26,050	0	-	0	-	0	-	16,143	16,143	0	-
INTEREST ON REVENUE BALANCES	(67)	0	-	0	-	0	-	0	0	0	-
<b>FINANCING CHARGES</b>	<b>44,375</b>	<b>0</b>	<b>-</b>	<b>0</b>	<b>-</b>	<b>0</b>	<b>-</b>	<b>16,160</b>	<b>16,146</b>	<b>14</b>	<b>under</b>
<b>TOTAL EXPENDITURE</b>	<b>114,773</b>	<b>(9)</b>	<b>over</b>	<b>13</b>	<b>under</b>	<b>25</b>	<b>under</b>	<b>42,977</b>	<b>42,888</b>	<b>89</b>	<b>under</b>
INCOME											
SALES - DEPARTMENTS OF THE AUTHORITY	(1,169)	0	-	0	-	0	-	(450)	(450)	0	-
FEES AND CHARGES - GENERAL	(4,523)	0	-	(9)	under rec	0	-	(1,282)	(1,282)	0	-
RENTAL INCOME	(460)	0	-	0	-	0	-	0	0	0	-
HOUSE RENTS	(100,503)	0	-	0	-	0	-	(33,605)	(33,605)	0	-
LOCK UP RENTS	(2,589)	(8)	under rec	(8)	under rec	(8)	under rec	(1,280)	(1,280)	0	-
INSURANCE RECOVERIES	(250)	0	-	4	over rec	4	over rec	0	(5)	5	over rec
OTHER INCOME	(1,789)	0	-	0	-	0	-	(586)	(586)	0	-
REALLOCATION OF SUPPORT COSTS	(717)	0	-	0	-	0	-	0	0	0	-
YEAR END T/FER TO BALANCE SHEET	(2,773)	17	over rec	0	-	0	-	(1,155)	(1,061)	(94)	under rec
<b>INCOME</b>	<b>(114,773)</b>	<b>9</b>	<b>over rec</b>	<b>(13)</b>	<b>under rec</b>	<b>(25)</b>	<b>under rec</b>	<b>(38,358)</b>	<b>(38,269)</b>	<b>(89)</b>	<b>under rec</b>
<b>NET EXPENDITURE</b>	<b>0</b>	<b>0</b>	<b>-</b>	<b>0</b>	<b>-</b>	<b>0</b>	<b>-</b>	<b>4,619</b>	<b>4,619</b>	<b>0</b>	<b>-</b>