

## Appendix E

### Housing and Technical Resources - HRA Variance Analysis 2022/23 (Period 12)

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Employee Costs	266k under	APT&C - Basic / Overtime / Superannuation / National Insurance - 248k under	HRA	The variance relates to vacancies, which are being actively recruited or being held whilst service requirements are determined.
Property Costs	(3,628k) over	Repairs and Maintenance - Internal and External Contractor - (3,071) over	HRA	The net overspend reflects the current demand for repairs and continuing high cost and volume of voids. The position includes a recharge for recovery of costs from chargeable services due to building services shortfall.
		Housing - Rent Free Accommodation - (66k) over	HRA	The overspend reflects the volume of discretionary rent periods awarded during the year, which is demand led.
		Housing - Rent W/O Unlet Periods - (129k) over	HRA	This budget is demand led and the overspend reflects the current pressure in void properties.
		Electricity / Gas / Heating Oil / Solid Fuel – (261k) over	HRA	The overspend reflects the current demand and price.
		Cleaning Contract - (80k) over	HRA	This overspend is due to inflationary price increases.

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Administration Costs	47k under	Legal Expenses - 41k under	HRA	This budget is demand led and the underspend reflects the lower than anticipated levels of eviction actions during the year.
<u>Financing Charges</u>	<u>755k under</u>	<u>Interest – Debt Charges – 755k under</u>	<u>HRA</u>	<u>The overall level of debt charge was lower than anticipated due to the profile of funding requirements.</u>
Income	2,572k over recovered	House Rents - 339k over recovered	HRA	The over recovery is due to the timing of new builds which completed ahead of the anticipated profiles.
		Year End Transfer to the Balance Sheet – 2,245k over recovered	HRA	The budget assumes a level of transfer to reserves, however, due to the current net overspend across the service, mainly as a result of the aforementioned recovery of costs from chargeable services due to the building services shortfall, the drawdown from reserves will be higher than forecast.

\* 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 8 VARIANCE AMOUNT	Over/ Under	PERIOD 10 VARIANCE AMOUNT	Over/ Under	PERIOD 11 VARIANCE AMOUNT	Over/ Under	PERIOD 12 ESTIMATE TO DATE	PERIOD 12 ACTUAL TO DATE	PERIOD 12 VARIANCE AMOUNT	Over/ Under
EMPLOYEE COSTS											
APT & C BASIC	11,150	24	under	171	under	205	under	9,945	9,723	222	under
APT & C OVERTIME	86	(26)	over	(33)	over	(53)	over	76	138	(62)	over
APT & C SUPERANNUATION	1,983	(16)	over	0	-	(24)	over	1,747	1,775	(28)	over
APT & C NIC	1,163	74	under	139	under	102	under	1,025	909	116	under
MANUAL OVERTIME	0	(1)	over	0	-	0	-	0	0	0	-
TRAVEL AND SUBSISTANCE	40	19	under	25	under	27	under	35	5	30	under
OTHER EMPLOYEE COSTS	0	(1)	over	(1)	over	(1)	over	0	1	(1)	over
PENSION INCREASES	219	1	under	(2)	over	(2)	over	193	195	(2)	over
ADDITIONAL PENSION COSTS	0	(3)	over	(9)	over	(9)	over	0	9	(9)	over
<b>EMPLOYEE COSTS</b>	<b>14,641</b>	<b>71</b>	<b>under</b>	<b>290</b>	<b>under</b>	<b>245</b>	<b>under</b>	<b>13,021</b>	<b>12,755</b>	<b>266</b>	<b>under</b>
PROPERTY COSTS											
RATES	105	36	under	(19)	over	(13)	over	105	118	(13)	over
SCOTTISH WATER - UNMETERED CHARGES	4	(2)	over	(2)	over	(3)	over	4	6	(2)	over
SCOTTISH WATER - METERED CHARGES	8	(1)	over	(3)	over	(3)	over	8	11	(3)	over
RENT	6	6	under	6	under	6	under	6	0	6	under
SERVICE CHARGE	65	(4)	over	(2)	over	(2)	over	0	2	(2)	over
OTHER ACCOMMODATION COSTS	31	31	under	0	-	0	-	0	0	0	-
PROPERTY INSURANCE	923	0	-	(1)	over	(1)	over	923	924	(1)	over
SECURITY COSTS	55	0	-	0	-	(7)	over	55	62	(7)	over
GROUND MAINTENANCE	4,257	0	-	0	-	(88)	over	4,257	4,370	(113)	over
REPAIRS & MAINTENANCE - INTERNAL CONTRACTOR	32,392	0	-	(1,414)	over	(2,053)	over	29,930	32,673	(2,743)	over
REPAIRS & MAINTENANCE - EXTERNAL CONTRACTOR	877	(3)	over	(139)	over	(156)	over	743	1,071	(328)	over
HOUSING - RENT FREE ACCOMMODATION	155	(29)	over	(58)	over	(60)	over	136	202	(66)	over
HOUSING - RENT W/O UNLET PERIODS	2,354	0	-	(64)	over	(130)	over	2,118	2,247	(129)	over
HOUSING - RENT W/O BAD PERIODS	3,405	0	-	0	-	0	-	607	607	0	-
ASBESTOS	139	0	-	0	-	0	-	123	64	59	under
EPC	0	(1)	over	0	-	0	-	0	0	0	-
ELECTRICITY - CONTRACT	1,008	0	-	(36)	over	(2)	over	483	522	(39)	over
GAS	301	0	-	(176)	over	(174)	over	255	478	(223)	over
HEATING OIL	54	3	under	0	-	0	-	45	45	0	-
SOLID FUEL	4	2	under	2	under	3	under	3	2	1	under
MULTI-STOREY HEAT/LIGHT	0	(1)	over	(1)	over	(1)	over	0	1	(1)	over
FIXTURE & FITTINGS	58	(8)	over	(14)	over	(12)	over	58	76	(18)	over
JANITOR SERVICE	74	16	under	27	under	33	under	68	30	38	under
CLEANING CONTRACT	384	(79)	over	(79)	over	(80)	over	384	464	(80)	over
CLEANING MATERIALS	60	20	under	25	under	27	under	53	23	30	under
WINDOW CLEANING	16	3	under	(1)	over	(1)	over	11	11	0	-
PEST CONTROL	122	(6)	over	7	under	2	under	103	97	6	under
REMOVAL & STORAGE COSTS	14	9	under	0	-	(2)	over	12	14	(2)	over
OTHER PROPERTY COSTS	35	5	under	1	under	2	under	25	23	2	under
<b>PROPERTY COSTS</b>	<b>46,906</b>	<b>(3)</b>	<b>over</b>	<b>(1,941)</b>	<b>over</b>	<b>(2,715)</b>	<b>over</b>	<b>40,515</b>	<b>44,143</b>	<b>(3,628)</b>	<b>over</b>

South Lanarkshire Council

Housing & Technical Resources - HRA

Expenditure / Income Variance Trends 2022/23

	REVISED ANNUAL BUDGET 2022/23	PERIOD 8 VARIANCE AMOUNT	Over/ Under	PERIOD 10 VARIANCE AMOUNT	Over/ Under	PERIOD 11 VARIANCE AMOUNT	Over/ Under	PERIOD 12 ESTIMATE TO DATE	PERIOD 12 ACTUAL TO DATE	PERIOD 12 VARIANCE AMOUNT	Over/ Under
SUPPLIES AND SERVICES											
COMPUTER EQUIPMENT PURCHASE	297	39	under	14	under	0	-	263	289	(26)	over
COMPUTER EQUIPMENT RENTAL	0	(11)	over	(11)	over	(11)	over	0	0	0	-
I.T. EQUIPMENT MAINT-CONTRACT	209	0	-	0	-	0	-	142	111	31	under
EQUIPMENT, APPARATUS AND TOOLS	13	(1)	over	(3)	over	(2)	over	12	15	(3)	over
AIDS FOR CLIENTS	0	(2)	over	(2)	over	(2)	over	0	2	(2)	over
FURNITURE - OFFICE	10	3	under	2	under	3	under	9	5	4	under
FURNITURE - GENERAL	0	(13)	over	(13)	over	(13)	over	0	13	(13)	over
MATERIALS, APPARATUS AND EQUIPMENT	0	(2)	over	(2)	over	(2)	over	0	3	(3)	over
FOODSTUFFS - GENERAL	6	(1)	over	(3)	over	(2)	over	5	9	(4)	over
PROTECTIVE CLOTHING & UNIFORMS	12	2	under	3	under	4	under	11	8	3	under
LAUNDRY COSTS	16	1	under	3	under	3	under	14	11	3	under
OTHER SUPPLIES AND SERVICES	31	(1)	over	0	-	(1)	over	29	28	1	under
HEALTH AND SAFETY	15	8	under	10	under	11	under	13	4	9	under
<b>SUPPLIES AND SERVICES</b>	<b>609</b>	<b>22</b>	<b>under</b>	<b>(2)</b>	<b>over</b>	<b>(12)</b>	<b>over</b>	<b>498</b>	<b>498</b>	<b>0</b>	<b>-</b>
TRANSPORT AND PLANT											
POOL CAR RECHARGE - RENTAL CHARGE	26	(11)	over	1	under	3	under	26	27	(1)	over
POOL CAR RECHARGE - FUEL	6	3	under	4	under	4	under	5	0	5	under
POOL CAR RECHARGE - ADDITIONAL CHARGES	1	1	under	1	under	1	under	1	0	1	under
FLEET SERVICE CHARGES VEHICLE MAINTENANCE	23	3	under	3	under	3	under	19	16	3	under
FLEET SERVICE CHARGES LEASING	72	15	under	0	-	0	-	39	39	0	-
FLEET SERVICE CHARGES HIRED VEHICLES	34	18	under	0	-	0	-	0	0	0	-
FLEET SERVICE CHARGES CONTRACT HIRE	0	(2)	over	(3)	over	(3)	over	0	4	(4)	over
FLEET SERVICE CHARGES ROAD FUND LICENCES/MOT	8	1	under	0	-	0	-	5	5	0	-
FLEET SERVICE CHARGES FUEL	21	4	under	1	under	0	-	12	12	0	-
STORAGE	4	2	under	3	under	3	under	4	0	4	under
TAXI CHARGES - CONTRACTED	0	0	-	0	-	(1)	over	0	1	(1)	over
<b>TRANSPORT AND PLANT</b>	<b>195</b>	<b>34</b>	<b>under</b>	<b>10</b>	<b>under</b>	<b>10</b>	<b>under</b>	<b>111</b>	<b>104</b>	<b>7</b>	<b>under</b>

South Lanarkshire Council

Housing & Technical Resources - HRA

Expenditure / Income Variance Trends 2022/23

	REVISED ANNUAL BUDGET 2022/23	PERIOD 8 VARIANCE AMOUNT	Over/ Under	PERIOD 10 VARIANCE AMOUNT	Over/ Under	PERIOD 11 VARIANCE AMOUNT	Over/ Under	PERIOD 12 ESTIMATE TO DATE	PERIOD 12 ACTUAL TO DATE	PERIOD 12 VARIANCE AMOUNT	Over/ Under
ADMINISTRATION											
PRINTING AND STATIONERY	61	(13)	over	6	under	7	under	54	47	7	under
BULK PRINTING	53	(2)	over	(13)	over	(9)	over	45	49	(4)	over
TELEPHONES	84	(1)	over	3	under	6	under	71	70	1	under
MOBILE PHONES	27	12	under	0	-	0	-	8	8	0	-
ADVERTISING - OF COUNCIL SERVICE AVAILABILITY	22	0	-	0	-	0	-	0	0	0	-
ADVERTISING - OTHER	12	7	under	0	-	0	-	0	0	0	-
POSTAGES/COURIERS	132	0	-	0	-	0	-	77	77	0	-
SMS MESSAGING	0	(2)	over	(2)	over	(2)	over	0	3	(3)	over
MEMBERSHIP FEES/SUBSCRIPTIONS	38	8	under	4	under	0	-	24	24	0	-
MEDICAL COSTS	25	(4)	over	(3)	over	(3)	over	22	25	(3)	over
LEGAL EXPENSES	61	0	-	43	under	41	under	41	0	41	under
PETTY OUTLAYS	4	1	under	1	under	1	under	4	2	2	under
HOSPITALITY / CIVIC RECOGNITION	0	(1)	over	(1)	over	(1)	over	0	1	(1)	over
GIRO BANK AGENCY FEES	9	3	under	8	under	8	under	9	0	9	under
PAYPOINT AGENCY FEES	49	2	under	(1)	over	(1)	over	35	36	(1)	over
INTERNET AGENCY FEES	6	3	under	4	under	0	-	0	0	0	-
OTHER ADMIN COSTS	15	(19)	over	0	-	(2)	over	1	2	(1)	over
CONFERENCES - OFFICIALS	7	(1)	over	0	-	1	under	6	6	0	-
INTERNAL SUPPORT SERVICES ALLOCATION	5,039	0	-	0	-	0	-	0	0	0	-
<b>ADMINISTRATION</b>	<b>5,644</b>	<b>(7)</b>	<b>over</b>	<b>49</b>	<b>under</b>	<b>46</b>	<b>under</b>	<b>397</b>	<b>350</b>	<b>47</b>	<b>under</b>
PAYMENT TO OTHER BODIES											
OTHER COMMITTEES OF THE AUTHORITY	2,964	0	-	0	-	0	-	1,804	1,804	0	-
GRANTS TO VOLUNTARY ORGANISATIONS	3	0	-	0	-	0	-	0	0	0	-
PAYMENTS TO VOLUNTARY ORGANISATIONS	31	(2)	over	(2)	over	0	-	16	16	0	-
PAYMENTS TO OTHER BODIES	32	0	-	(17)	over	(17)	over	0	23	(23)	over
<b>PAYMENT TO OTHER BODIES</b>	<b>3,030</b>	<b>(2)</b>	<b>over</b>	<b>(19)</b>	<b>over</b>	<b>(17)</b>	<b>over</b>	<b>1,820</b>	<b>1,843</b>	<b>(23)</b>	<b>over</b>
PAYMENT TO CONTRACTORS											
PAYMENT TO PRIVATE CONTRACTOR	80	(10)	over	(20)	over	17	under	62	42	20	under
PAYMENT TO EXTERNAL CONSULTANTS	20	(21)	over	(22)	over	(16)	over	20	36	(16)	over
<b>PAYMENT TO CONTRACTORS</b>	<b>100</b>	<b>(31)</b>	<b>over</b>	<b>(42)</b>	<b>over</b>	<b>1</b>	<b>under</b>	<b>82</b>	<b>78</b>	<b>4</b>	<b>under</b>
TRUST FUND EXPENDITURE	0	0	-	0	-	0	-	0	0	0	-
TRANSFER PAYMENTS											
<b>TRANSFER PAYMENTS</b>	<b>0</b>	<b>0</b>	<b>-</b>	<b>0</b>	<b>-</b>	<b>0</b>	<b>-</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>-</b>
FINANCING CHARGES											
INTEREST-DEBT CHARGES	18,325	0	-	0	-	0	-	14,389	13,634	755	under
I.T. EQUIPMENT LEASING-CONTRACT	67	0	-	0	-	0	-	67	67	0	-
CFCR	26,050	0	-	0	-	0	-	26,050	26,050	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>40,506</b>	<b>39,751</b>	<b>755</b>	<b>under</b>

South Lanarkshire Council

Housing & Technical Resources - HRA

Expenditure / Income Variance Trends 2022/23

	REVISED ANNUAL BUDGET 2022/23	PERIOD 8 VARIANCE AMOUNT	Over/ Under	PERIOD 10 VARIANCE AMOUNT	Over/ Under	PERIOD 11 VARIANCE AMOUNT	Over/ Under	PERIOD 12 ESTIMATE TO DATE	PERIOD 12 ACTUAL TO DATE	PERIOD 12 VARIANCE AMOUNT	Over/ Under
<b>TOTAL EXPENDITURE</b>	<b>115,500</b>	<b>84</b>	<b>under</b>	<b>(1,655)</b>	<b>over</b>	<b>(2,442)</b>	<b>over</b>	<b>96,950</b>	<b>99,522</b>	<b>(2,572)</b>	<b>over</b>
<b>INCOME</b>											
SALES - DEPARTMENTS OF THE AUTHORITY	(1,169)	0	-	0	-	0	-	(1,080)	(1,080)	0	-
FEES AND CHARGES - GENERAL	(4,523)	0	-	0	-	0	-	(2,529)	(2,529)	0	-
RENTAL INCOME	(460)	0	-	0	-	0	-	0	12	(12)	under rec
HOUSE RENTS	(100,503)	0	-	277	over rec	339	over rec	(83,846)	(84,185)	339	over rec
LOCK UP RENTS	(2,589)	0	-	0	-	0	-	(2,563)	(2,563)	0	-
INSURANCE RECOVERIES	(250)	0	-	0	-	0	-	(28)	(28)	0	-
OTHER INCOME	(1,789)	0	-	0	-	0	-	(1,405)	(1,405)	0	-
REALLOCATION OF SUPPORT COSTS	(717)	0	-	0	-	0	-	0	0	0	-
YEAR END T/FER TO BALANCE SHEET	(3,500)	(84)	under rec	1,378	over rec	2,103	over rec	(2,961)	(5,206)	2,245	over rec
<b>INCOME</b>	<b>(115,500)</b>	<b>(84)</b>	<b>under rec</b>	<b>1,655</b>	<b>over rec</b>	<b>2,442</b>	<b>over rec</b>	<b>(94,412)</b>	<b>(96,984)</b>	<b>2,572</b>	<b>over 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>2,538</b>	<b>2,538</b>	<b>0</b>	<b>-</b>