

Appendix E

Housing and Technical Resources - HRA Variance Analysis 2023/24 (Period 7)

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Property Costs	(1,082k) over	Repairs and Maintenance - Internal and External Contractor - (1,046k) over Cleaning Contract - (123k) over	HRA 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. This overspend is due to inflationary price increases.
<u>Payment to Other Bodies</u>	<u>(140k) over</u>	<u>Payments to Other Bodies (100k) over</u>	<u>HRA</u>	<u>The overspend is due to the timing of payments for the One Housing project to date and will be managed within the overall HRA budget.</u>
Income	1,256k over recovered	House Rents - 250k over recovered Year End Transfer from the Balance Sheet - 1,032k over recovered	HRA HRA	The over recovery is due to the timing of new builds which completed ahead of the anticipated profiles. The budget assumes a level of transfer from reserves, due to the current net overspend across the service. This is mainly as a result of the aforementioned recovery of costs from chargeable services.

South Lanarkshire Council

Housing & Technical Resources - HRA

Expenditure / Income Variance Trends 2023/24

	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	10,946	(31)	over	(34)	over	(49)	over	5,430	5,491	(61)	over
APT & C OVERTIME	78	5	under	7	under	10	under	39	27	12	under
APT & C SUPERANNUATION	1,943	(27)	over	(35)	over	(46)	over	964	1,024	(60)	over
APT & C NIC	1,047	18	under	24	under	29	under	519	489	30	under
TRAVEL AND SUBSISTANCE	28	6	under	9	under	10	under	14	2	12	under
OTHER EMPLOYEE COSTS	0	0	-	0	-	(1)	over	0	1	(1)	over
PENSION INCREASES	211	0	-	(3)	over	(5)	over	104	112	(8)	over
ADDITIONAL PENSION COSTS	0	(6)	over	(6)	over	(6)	over	0	6	(6)	over
EMPLOYEE COSTS	14,253	(35)	over	(38)	over	(58)	over	7,070	7,152	(82)	over
PROPERTY COSTS											
RATES	105	0	-	0	-	0	-	105	69	36	under
SCOTTISH WATER - UNMETERED CHARGES	4	1	under	1	under	2	under	2	0	2	under
SCOTTISH WATER - METERED CHARGES	8	1	under	(1)	over	(2)	over	4	6	(2)	over
RENT	6	0	-	0	-	0	-	0	0	0	-
SERVICE CHARGE	65	0	-	0	-	0	-	0	0	0	-
OTHER ACCOMMODATION COSTS	31	0	-	0	-	0	-	0	0	0	-
BED AND BREAKFAST	0	0	-	0	-	(9)	over	0	9	(9)	over
PROPERTY INSURANCE	1,145	0	-	0	-	0	-	0	0	0	-
SECURITY COSTS	55	0	-	3	under	7	under	13	3	10	under
GROUND MAINTENANCE	4,465	0	-	0	-	0	-	3,992	3,992	0	-
REPAIRS & MAINTENANCE - INTERNAL CONTRACTOR	35,777	(157)	over	(368)	over	(463)	over	14,483	15,529	(1,046)	over
REPAIRS & MAINTENANCE - EXTERNAL CONTRACTOR	877	(33)	over	(23)	over	8	under	405	378	27	under
HOUSING - RENT FREE ACCOMMODATION	155	0	-	0	-	0	-	137	137	0	-
HOUSING - RENT W/O UNLET PERIODS	2,445	(15)	over	0	-	0	-	1,412	1,412	0	-
HOUSING - RENT W/O BAD PERIODS	3,524	0	-	0	-	0	-	388	388	0	-
ASBESTOS	139	7	under	13	under	17	under	69	50	19	under
FIXED ELECTRICAL	0	0	-	(1)	over	(1)	over	0	1	(1)	over
BOILER PLANT SERVICING	0	1	under	1	under	0	-	0	0	0	-
ELECTRICITY - CONTRACT	1,008	0	-	0	-	0	-	343	343	0	-
GAS	301	(18)	over	(16)	over	(17)	over	139	133	6	under
HEATING OIL	54	4	under	4	under	8	under	25	16	9	under
SOLID FUEL	3	1	under	1	under	1	under	2	0	2	under
FIXTURE & FITTINGS	58	0	-	0	-	0	-	87	87	0	-
JANITOR SERVICE	74	(7)	over	(1)	over	4	under	40	30	10	under
CLEANING CONTRACT	384	(122)	over	(122)	over	(123)	over	384	507	(123)	over
CLEANING MATERIALS	60	0	-	0	-	0	-	12	12	0	-
WINDOW CLEANING	16	2	under	1	under	0	-	7	5	2	under
PEST CONTROL	122	0	-	0	-	0	-	80	80	0	-
REFUSE UPLIFT	0	(11)	over	(12)	over	(15)	over	0	18	(18)	over
REMOVAL & STORAGE COSTS	14	(1)	over	(1)	over	(1)	over	7	8	(1)	over
OTHER PROPERTY COSTS	34	(1)	over	(8)	over	(6)	over	17	22	(5)	over
PROPERTY COSTS	50,929	(349)	over	(530)	over	(590)	over	22,153	23,235	(1,082)	over

South Lanarkshire Council

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SUPPLIES AND SERVICES											
COMPUTER EQUIPMENT PURCHASE	253	0	-	0	-	0	-	34	34	0	-
I.T. EQUIPMENT MAINT-CONTRACT	75	0	-	0	-	0	-	0	0	0	-
EQUIPMENT, APPARATUS AND TOOLS	13	1	under	0	-	(1)	over	7	7	0	-
FURNITURE - OFFICE	10	1	under	(1)	over	0	-	5	4	1	under
FURNITURE - GENERAL	0	0	-	0	-	0	-	0	1	(1)	over
MATERIALS, APPARATUS AND EQUIPMENT	0	(1)	over	(1)	over	(1)	over	0	1	(1)	over
FOODSTUFFS - GENERAL	6	(15)	over	(15)	over	0	-	3	4	(1)	over
PROTECTIVE CLOTHING & UNIFORMS	12	1	under	2	under	3	under	6	3	3	under
LAUNDRY COSTS	16	(4)	over	(2)	over	(2)	over	8	9	(1)	over
OTHER SUPPLIES AND SERVICES	33	(4)	over	3	under	2	under	32	31	1	under
HEALTH AND SAFETY	15	3	under	3	under	4	under	8	2	6	under
CATERING - CONTRACT	0	0	-	0	-	(1)	over	0	1	(1)	over
SUPPLIES AND SERVICES	433	(18)	over	(11)	over	4	under	103	97	6	under
TRANSPORT AND PLANT											
POOL CAR RECHARGE - RENTAL CHARGE	26	0	-	1	under	2	under	12	8	4	under
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	1	under	1	under	2	under	10	7	3	under
FLEET SERVICE CHARGES LEASING	72	(13)	over	(10)	over	(4)	over	33	33	0	-
FLEET SERVICE CHARGES HIRED VEHICLES	34	8	under	11	under	13	under	16	0	16	under
FLEET SERVICE CHARGES CONTRACT HIRE	0	(1)	over	(1)	over	(1)	over	0	3	(3)	over
FLEET SERVICE CHARGES ROAD FUND LICENCES/MOT	8	1	under	2	under	1	under	4	2	2	under
FLEET SERVICE CHARGES FUEL	22	(2)	over	0	-	0	-	10	8	2	under
STORAGE	4	1	under	1	under	2	under	2	0	2	under
TRANSPORT AND PLANT	196	(4)	over	7	under	17	under	91	61	30	under

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ADMINISTRATION											
PRINTING AND STATIONERY	61	0	-	0	-	0	-	43	43	0	-
BULK PRINTING	52	0	-	0	-	0	-	0	0	0	-
TELEPHONES	73	13	under	19	under	23	under	34	23	11	under
MOBILE PHONES	27	6	under	8	under	10	under	12	0	12	under
ADVERTISING - OTHER	12	3	under	4	under	5	under	6	0	6	under
POSTAGES/COURIERS	132	0	-	(8)	over	(12)	over	66	77	(11)	over
SMS MESSAGING	0	(4)	over	(4)	over	(4)	over	0	4	(4)	over
MEMBERSHIP FEES/SUBSCRIPTIONS	38	(7)	over	(4)	over	(5)	over	19	21	(2)	over
MEDICAL COSTS	25	0	-	1	under	(2)	over	12	14	(2)	over
LEGAL EXPENSES	61	8	under	(2)	over	(1)	over	29	27	2	under
PETTY OUTLAYS	4	1	under	1	under	2	under	2	0	2	under
HOSPITALITY / CIVIC RECOGNITION	0	(4)	over	(4)	over	(4)	over	0	4	(4)	over
GIRO BANK AGENCY FEES	9	3	under	4	under	5	under	6	0	6	under
PAYPOINT AGENCY FEES	28	(1)	over	(2)	over	(3)	over	13	17	(4)	over
INTERNET AGENCY FEES	6	2	under	2	under	3	under	3	0	3	under
OTHER ADMIN COSTS	15	(7)	over	(6)	over	(7)	over	8	14	(6)	over
CONFERENCES - OFFICIALS	7	2	under	2	under	3	under	3	0	3	under
INTERNAL SUPPORT SERVICES ALLOCATION	5,020	0	-	0	-	0	-	0	0	0	-
ADMINISTRATION	5,570	15	under	11	under	13	under	256	244	12	under
PAYMENT TO OTHER BODIES											
OTHER COMMITTEES OF THE AUTHORITY	2,909	0	-	0	-	0	-	1,052	1,052	0	-
GRANTS TO VOLUNTARY ORGANISATIONS	2	0	-	0	-	0	-	0	0	0	-
PAYMENTS TO VOLUNTARY ORGANISATIONS	31	0	-	0	-	0	-	1	1	0	-
PAYMENTS TO OTHER BODIES	32	(11)	over	(12)	over	(23)	over	32	132	(100)	over
PRIVATE INDIVIDUALS - GENERAL	0	(16)	over	(16)	over	(40)	over	0	40	(40)	over
PAYMENT TO OTHER BODIES	2,974	(27)	over	(28)	over	(63)	over	1,085	1,225	(140)	over
PAYMENT TO CONTRACTORS											
PAYMENT TO PRIVATE CONTRACTOR	80	0	-	0	-	0	-	38	38	0	-
PAYMENT TO EXTERNAL CONSULTANTS	20	0	-	0	-	0	-	10	10	0	-
PAYMENT TO CONTRACTORS	100	0	-	0	-	0	-	48	48	0	-
FINANCING CHARGES											
INTEREST-DEBT CHARGES	19,230	0	-	0	-	0	-	0	0	0	-
I.T. EQUIPMENT LEASING-CONTRACT	67	0	-	0	-	0	-	3	3	0	-
CFCR	27,162	0	-	(19)	over	(19)	over	15,149	15,149	0	-
INTEREST ON REVENUE BALANCES	(67)	0	-	0	-	0	-	0	0	0	-
FINANCING CHARGES	46,392	0	-	(19)	over	(19)	over	15,152	15,152	0	-
TOTAL EXPENDITURE	120,847	(418)	over	(608)	over	(696)	over	45,958	47,214	(1,256)	over

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INCOME											
SALES - DEPARTMENTS OF THE AUTHORITY	(885)	0	-	0	-	0	-	(630)	(630)	0	-
FEES AND CHARGES - GENERAL	(4,547)	0	-	0	-	0	-	(1,135)	(1,135)	0	-
RENTAL INCOME	(449)	0	-	0	-	0	-	0	0	0	-
HOUSE RENTS	(104,668)	109	over rec	168	over rec	193	over rec	(47,973)	(48,223)	250	over rec
LOCK UP RENTS	(2,679)	(11)	under rec	(26)	under rec	(26)	under rec	(1,340)	(1,314)	(26)	under rec
INSURANCE RECOVERIES	(250)	0	-	0	-	0	-	0	0	0	-
OTHER INCOME	(1,745)	0	-	0	-	0	-	(657)	(657)	0	-
REALLOCATION OF SUPPORT COSTS	(717)	0	-	0	-	0	-	0	0	0	-
YEAR END T/FER TO BALANCE SHEET	(4,907)	320	over rec	466	over rec	529	over rec	(2,265)	(3,297)	1,032	over rec
INCOME	(120,847)	418	over rec	608	over rec	696	over rec	(54,000)	(55,256)	1,256	over rec
NET EXPENDITURE	0	0	-	0	-	0	-	(8,042)	(8,042)	0	-