Appendix E

Housing and Technical Resources - HRA Variance Analysis 2023/24 (Period 4)

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Property Costs	(349k) over	Repairs and Maintenance - Internal and External Contractor - (190k) 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.
		Cleaning Contract - (122k) over	HRA	This overspend is due to inflationary price increases.
Income	418k over recovered	House Rents - 109k over recovered	HRA	The over recovery is due to the timing of new builds which completed ahead of the anticipated profiles.
		Year End Transfer from the Balance Sheet – 320k over recovered	HRA	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

	South Lanarkshire Council	DEVICED						
APT & C GASIC APT & C GUERTIME APT & C GUERTIM	Housing & Technical Resources - HRA			Over/				Over/
APT & C DASIC	Expenditure / Income Variance Trends 2023/24							Under
APT & COVERTIME APT &	EMPLOYEE COSTS							
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SOLID FUEL 3	GAS	301	(6)	over	69	87	(18)	over
FIXTURE & FITTINGS	HEATING OIL	54	0	-	13	9	4	under
JANITOR SERVICE	SOLID FUEL	3	0	-	1	0	1	under
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	SUPPLIES AND SERVICES	433	(18)	over	159	177	(18)	over

South Lanarkshire Council

South Lanarkshire Council	REVISED	· · ·		1			
Housing & Technical Resources - HRA	ANNUAL BUDGET	PERIOD 2 VARIANCE	Over/	PERIOD 4 ESTIMATE	PERIOD 4 ACTUAL	PERIOD 4 VARIANCE	Over/
Expenditure / Income Variance Trends 2023/24	2022/23	AMOUNT	Under	TO DATE	TO DATE	AMOUNT	Under
TRANSPORT AND PLANT							
POOL CAR RECHARGE - RENTAL CHARGE	26	2	under	6	6	0	-
POOL CAR RECHARGE - FUEL	6	0	-	1	0	1	under
POOL CAR RECHARGE - ADDITIONAL CHARGES FLEET SERVICE CHARGES VEHICLE MAINTENANCE	1 23	0	-	5	0	0	- under
FLEET SERVICE CHARGES LEASING	72	(1)	over	17	30	(13)	over
FLEET SERVICE CHARGES HIRED VEHICLES	34	3	under	8	0	8	under
FLEET SERVICE CHARGES CONTRACT HIRE	0		-	0	1	(1)	over
FLEET SERVICE CHARGES ROAD FUND LICENCES/MOT FLEET SERVICE CHARGES FUEL	8 22	0	- under	5	7	(2)	under over
STORAGE	4	0	-	1	0	1	under
TRANSPORT AND PLANT	196	5	under	45	49	(4)	over
ADMINISTRATION							
PRINTING AND STATIONERY	61	(6)	OVOT	32	32	0	_
BULK PRINTING	52	(6) 4	over under	0	0	0	-
TELEPHONES	73	3	under	17	4	13	under
MOBILE PHONES	27	2	under	6	0	6	under
ADVERTISING - OTHER POSTAGES/COURIERS	12 132	1 10	under	3 44	0 44	3	under -
SMS MESSAGING	0	0	-	0	4	(4)	over
MEMBERSHIP FEES/SUBSCRIPTIONS	38	4	under	10	17	(7)	over
MEDICAL COSTS LEGAL EXPENSES	25	(1)	over	7	7	0	-
PETTY OUTLAYS	61	1 0	under -	15 1	0	8	under under
HOSPITALITY / CIVIC RECOGNITION	0		over	0	4	(4)	over
GIRO BANK AGENCY FEES	9	2	under	3	0	3	under
PAYPOINT AGENCY FEES	28	2	under	6	7	(1)	over
INTERNET AGENCY FEES OTHER ADMIN COSTS	15	(2)	under	2	11	(7)	under over
CONFERENCES - OFFICIALS	7	1	under	2	0	2	under
INTERNAL SUPPORT SERVICES ALLOCATION	5,020	0	-	0	0	0	-
ADMINISTRATION	5,570	18	under	152	137	15	under
PAYMENT TO OTHER BODIES							
OTHER COMMITTEES OF THE AUTHORITY	2,909	0	-	601	601	0	-
GRANTS TO VOLUNTARY ORGANISATIONS	2	0	-	0	0	0	-
PAYMENTS TO VOLUNTARY ORGANISATIONS PAYMENTS TO OTHER BODIES	31	0	-	32	1 43	(11)	- over
PRIVATE INDIVIDUALS - GENERAL	0		-	0	16	(11)	over
PAYMENT TO OTHER BODIES	2,974	0	-	634	661	(27)	over
PAYMENT TO CONTRACTORS							
PAYMENT TO PRIVATE CONTRACTOR	80	0		20	20	0	
PAYMENT TO EXTERNAL CONSULTANTS	20	0	-	5	5	0	-
PAYMENT TO CONTRACTORS	100	0		25	25	0	•
FINANCING CHARGES							
INTEREST-DEBT CHARGES	19,230	0	-	0	0	0	-
I.T. EQUIPMENT LEASING-CONTRACT CFCR	67 27,162	0	-	5,902	5,902	0	-
INTEREST ON REVENUE BALANCES	(67)	0	-	0,302	0,302	0	-
FINANCING CHARGES	46,392	0	-	5,904	5,904	0	-
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TOTAL EXPENDITURE	120,847	(15)	over	21,610	22,028	(418)	over

South Lanarkshire Council

Housing & Technical Resources - HRA Expenditure / Income Variance Trends 2023/24	REVISED ANNUAL BUDGET 2022/23	PERIOD 2 VARIANCE AMOUNT	Over/ Under	PERIOD 4 ESTIMATE TO DATE	PERIOD 4 ACTUAL TO DATE	PERIOD 4 VARIANCE AMOUNT	Over/ Under
INCOME							
SALES - DEPARTMENTS OF THE AUTHORITY	(885)	0		(360)	(360)	0	
FEES AND CHARGES - GENERAL	(4,547)	0		(450)	(450)	0	-
RENTAL INCOME	(449)	0	_	(430)	(430)	0	-
HOUSE RENTS	(104,668)	0	-	(26,167)	(26,276)	109	over rec
LOCK UP RENTS	(2,679)	0	-	(670)	(659)	(11)	under rec
INSURANCE RECOVERIES	(250)	0	-	0	0	0	-
OTHER INCOME	(1,745)	0	-	(368)	(368)	0	-
REALLOCATION OF SUPPORT COSTS	(717)	0	-	0	0	0	-
YEAR END T/FER TO BALANCE SHEET	(4,907)	15	over rec	(377)	(697)	320	over rec
INCOME	(120,847)	15	over rec	(28,392)	(28,810)	418	over rec
NET EXPENDITURE	0	0	-	(6,782)	(6,782)	0	-