

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

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
EMPLOYEE COSTS							
APT & C BASIC	10,946	0	-	2,904	2,935	(31)	over
APT & C OVERTIME	78	(1)	over	21	16	5	under
APT & C SUPERANNUATION	1,943	0	-	515	542	(27)	over
APT & C NIC	1,047	0	-	278	260	18	under
TRAVEL AND SUBSISTANCE	28	4	under	7	1	6	under
PENSION INCREASES	211	0	-	56	56	0	-
ADDITIONAL PENSION COSTS	0	0	-	0	6	(6)	over
EMPLOYEE COSTS	14,253	3	under	3,781	3,816	(35)	over
PROPERTY COSTS							
RATES	105	0	-	0	0	0	-
SCOTTISH WATER - UNMETERED CHARGES	4	0	-	1	0	1	under
SCOTTISH WATER - METERED CHARGES	8	1	under	2	1	1	under
RENT	6	0	-	0	0	0	-
SERVICE CHARGE	65	0	-	0	0	0	-
OTHER ACCOMMODATION COSTS	31	0	-	0	0	0	-
PROPERTY INSURANCE	1,145	0	-	0	0	0	-
SECURITY COSTS	55	9	under	0	0	0	-
GROUND MAINTENANCE	4,465	0	-	3,614	3,614	0	-
REPAIRS & MAINTENANCE - INTERNAL CONTRACTOR	35,777	(19)	over	5,241	5,398	(157)	over
REPAIRS & MAINTENANCE - EXTERNAL CONTRACTOR	877	0	-	270	303	(33)	over
HOUSING - RENT FREE ACCOMMODATION	155	(2)	over	86	86	0	-
HOUSING - RENT W/O UNLET PERIODS	2,445	0	-	752	767	(15)	over
HOUSING - RENT W/O BAD PERIODS	3,524	0	-	277	277	0	-
ASBESTOS	139	1	under	37	30	7	under
ELECTRICITY - CONTRACT	1,008	0	-	28	28	0	-
GAS	301	(6)	over	69	87	(18)	over
HEATING OIL	54	0	-	13	9	4	under
SOLID FUEL	3	0	-	1	0	1	under
FIXTURE & FITTINGS	58	0	-	44	44	0	-
JANITOR SERVICE	74	0	-	23	30	(7)	over
CLEANING CONTRACT	384	0	-	384	506	(122)	over
CLEANING MATERIALS	60	3	under	8	8	0	-
WINDOW CLEANING	16	0	-	4	2	2	under
PEST CONTROL	122	(4)	over	43	43	0	-
REFUSE UPLIFT	0	(3)	over	0	11	(11)	over
REMOVAL & STORAGE COSTS	14	(1)	over	4	5	(1)	over
OTHER PROPERTY COSTS	34	(2)	over	9	10	(1)	over
PROPERTY COSTS	50,929	(23)	over	10,910	11,259	(349)	over
SUPPLIES AND SERVICES							
COMPUTER EQUIPMENT PURCHASE	253	9	under	129	129	0	-
I.T. EQUIPMENT MAINT-CONTRACT	75	19	under	1	1	0	-
EQUIPMENT, APPARATUS AND TOOLS	13	0	-	4	3	1	under
ADAPTATIONS FOR CLIENTS	0	(15)	over	0	0	0	-
FURNITURE - OFFICE	10	(1)	over	3	2	1	under
MATERIALS	0	(15)	over	0	0	0	-
MATERIALS, APPARATUS AND EQUIPMENT	0	0	-	0	1	(1)	over
FOODSTUFFS - GENERAL	6	(13)	over	2	17	(15)	over
PROTECTIVE CLOTHING & UNIFORMS	12	(1)	over	3	2	1	under
LAUNDRY COSTS	16	(2)	over	4	8	(4)	over
OTHER SUPPLIES AND SERVICES	33	4	under	9	13	(4)	over
HEALTH AND SAFETY	15	2	under	4	1	3	under
OUTSOURCED MAIL	0	(5)	over	0	0	0	-
SUPPLIES AND SERVICES	433	(18)	over	159	177	(18)	over

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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	1	0	-	0	0	0	-
FLEET SERVICE CHARGES VEHICLE MAINTENANCE	23	0	-	5	4	1	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	-	0	1	(1)	over
FLEET SERVICE CHARGES ROAD FUND LICENCES/MOT	8	0	-	2	1	1	under
FLEET SERVICE CHARGES FUEL	22	1	under	5	7	(2)	over
STORAGE	4	0	-	1	0	1	under
TRANSPORT AND PLANT	196	5	under	45	49	(4)	over
ADMINISTRATION							
PRINTING AND STATIONERY	61	(6)	over	32	32	0	-
BULK PRINTING	52	4	under	0	0	0	-
TELEPHONES	73	3	under	17	4	13	under
MOBILE PHONES	27	2	under	6	0	6	under
ADVERTISING - OTHER	12	1	under	3	0	3	under
POSTAGES/COURIERS	132	10	under	44	44	0	-
SMS MESSAGING	0	0	-	0	4	(4)	over
MEMBERSHIP FEES/SUBSCRIPTIONS	38	4	under	10	17	(7)	over
MEDICAL COSTS	25	(1)	over	7	7	0	-
LEGAL EXPENSES	61	1	under	15	7	8	under
PETTY OUTLAYS	4	0	-	1	0	1	under
HOSPITALITY / CIVIC RECOGNITION	0	(4)	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	6	1	under	2	0	2	under
OTHER ADMIN COSTS	15	(2)	over	4	11	(7)	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	31	0	-	1	1	0	-
PAYMENTS TO OTHER BODIES	32	0	-	32	43	(11)	over
PRIVATE INDIVIDUALS - GENERAL	0	0	-	0	16	(16)	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	67	0	-	2	2	0	-
CFCR	27,162	0	-	5,902	5,902	0	-
INTEREST ON REVENUE BALANCES	(67)	0	-	0	0	0	-
FINANCING CHARGES	46,392	0	-	5,904	5,904	0	-
TOTAL EXPENDITURE	120,847	(15)	over	21,610	22,028	(418)	over

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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	-	0	0	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	-