

Appendix E

Housing and Technical Resources - HRA Variance Analysis 2023/24 (Period 5)

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Property Costs	(530k) over	Repairs and Maintenance - Internal and External Contractor - (368k) 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	608k over recovered	House Rents - 168k 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 - 466k 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 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	10,946	0	-	(31)	over	3,747	3,781	(34)	over
APT & C OVERTIME	78	(1)	over	5	under	27	20	7	under
APT & C SUPERANNUATION	1,943	0	-	(27)	over	665	700	(35)	over
APT & C NIC	1,047	0	-	18	under	358	334	24	under
TRAVEL AND SUBSISTANCE	28	4	under	6	under	10	1	9	under
PENSION INCREASES	211	0	-	0	-	72	75	(3)	over
ADDITIONAL PENSION COSTS	0	0	-	(6)	over	0	6	(6)	over
EMPLOYEE COSTS	14,253	3	under	(35)	over	4,879	4,917	(38)	over
PROPERTY COSTS									
RATES	105	0	-	0	-	0	0	0	-
SCOTTISH WATER - UNMETERED CHARGES	4	0	-	1	under	1	0	1	under
SCOTTISH WATER - METERED CHARGES	8	1	under	1	under	2	3	(1)	over
RENT	6	0	-	0	-	0	0	0	-
SERVICE CHARGE	65	0	-	0	-	0	0	0	-
OTHER ACCOMMODATION COSTS	31	0	-	0	-	0	0	0	-
PROPERTY INSURANCE	1,145	0	-	0	-	0	0	0	-
SECURITY COSTS	55	9	under	0	-	4	1	3	under
GROUND MAINTENANCE	4,465	0	-	0	-	3,751	3,751	0	-
REPAIRS & MAINTENANCE - INTERNAL CONTRACTOR	35,777	(19)	over	(157)	over	7,989	8,357	(368)	over
REPAIRS & MAINTENANCE - EXTERNAL CONTRACTOR	877	0	-	(33)	over	270	293	(23)	over
HOUSING - RENT FREE ACCOMMODATION	155	(2)	over	0	-	113	113	0	-
HOUSING - RENT W/O UNLET PERIODS	2,445	0	-	(15)	over	1,196	1,196	0	-
HOUSING - RENT W/O BAD PERIODS	3,524	0	-	0	-	267	267	0	-
ASBESTOS	139	1	under	7	under	48	35	13	under
FIXED ELECTRICAL	0	0	-	0	-	0	1	(1)	over
ELECTRICITY - CONTRACT	1,008	0	-	0	-	292	292	0	-
GAS	301	(6)	over	(18)	over	93	109	(16)	over
HEATING OIL	54	0	-	4	under	17	13	4	under
SOLID FUEL	3	0	-	1	under	1	0	1	under
FIXTURE & FITTINGS	58	0	-	0	-	54	54	0	-
JANITOR SERVICE	74	0	-	(7)	over	29	30	(1)	over
CLEANING CONTRACT	384	0	-	(122)	over	384	506	(122)	over
CLEANING MATERIALS	60	3	under	0	-	8	8	0	-
WINDOW CLEANING	16	0	-	2	under	5	4	1	under
PEST CONTROL	122	(4)	over	0	-	56	56	0	-
REFUSE UPLIFT	0	(3)	over	(11)	over	0	12	(12)	over
REMOVAL & STORAGE COSTS	14	(1)	over	(1)	over	5	6	(1)	over
OTHER PROPERTY COSTS	34	(2)	over	(1)	over	12	20	(8)	over
PROPERTY COSTS	50,929	(23)	over	(349)	over	14,597	15,127	(530)	over
SUPPLIES AND SERVICES									
COMPUTER EQUIPMENT PURCHASE	253	9	under	0	-	30	30	0	-
I.T. EQUIPMENT MAINT-CONTRACT	75	19	under	0	-	0	0	0	-
EQUIPMENT, APPARATUS AND TOOLS	13	0	-	1	under	5	5	0	-
ADAPTATIONS FOR CLIENTS	0	(15)	over	0	-	0	0	0	-
FURNITURE - OFFICE	10	(1)	over	1	under	3	4	(1)	over
MATERIALS	0	(15)	over	0	-	0	0	0	-
MATERIALS, APPARATUS AND EQUIPMENT	0	0	-	(1)	over	0	1	(1)	over
FOODSTUFFS - GENERAL	6	(13)	over	(15)	over	2	17	(15)	over
PROTECTIVE CLOTHING & UNIFORMS	12	(1)	over	1	under	4	2	2	under
LAUNDRY COSTS	16	(2)	over	(4)	over	6	8	(2)	over
OTHER SUPPLIES AND SERVICES	33	4	under	(4)	over	32	29	3	under
HEALTH AND SAFETY	15	2	under	3	under	5	2	3	under
OUTSOURCED MAIL	0	(5)	over	0	-	0	0	0	-
SUPPLIES AND SERVICES	433	(18)	over	(18)	over	87	98	(11)	over
TRANSPORT AND PLANT									
POOL CAR RECHARGE - RENTAL CHARGE	26	2	under	0	-	8	7	1	under
POOL CAR RECHARGE - FUEL	6	0	-	1	under	2	0	2	under
POOL CAR RECHARGE - ADDITIONAL CHARGES	1	0	-	0	-	0	0	0	-
FLEET SERVICE CHARGES VEHICLE MAINTENANCE	23	0	-	1	under	7	6	1	under
FLEET SERVICE CHARGES LEASING	72	(1)	over	(13)	over	22	32	(10)	over
FLEET SERVICE CHARGES HIRED VEHICLES	34	3	under	8	under	11	0	11	under
FLEET SERVICE CHARGES CONTRACT HIRE	0	0	-	(1)	over	0	1	(1)	over
FLEET SERVICE CHARGES ROAD FUND LICENCES/MOT	8	0	-	1	under	3	1	2	under
FLEET SERVICE CHARGES FUEL	22	1	under	(2)	over	7	7	0	-
STORAGE	4	0	-	1	under	1	0	1	under
TRANSPORT AND PLANT	196	5	under	(4)	over	61	54	7	under

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ADMINISTRATION									
PRINTING AND STATIONERY	61	(6)	over	0	-	37	37	0	-
BULK PRINTING	52	4	under	0	-	0	0	0	-
TELEPHONES	73	3	under	13	under	23	4	19	under
MOBILE PHONES	27	2	under	6	under	8	0	8	under
ADVERTISING - OTHER	12	1	under	3	under	4	0	4	under
POSTAGES/COURIERS	132	10	under	0	-	46	54	(8)	over
SMS MESSAGING	0	0	-	(4)	over	0	4	(4)	over
MEMBERSHIP FEES/SUBSCRIPTIONS	38	4	under	(7)	over	13	17	(4)	over
MEDICAL COSTS	25	(1)	over	0	-	9	8	1	under
LEGAL EXPENSES	61	1	under	8	under	20	22	(2)	over
PETTY OUTLAYS	4	0	-	1	under	1	0	1	under
HOSPITALITY / CIVIC RECOGNITION	0	(4)	over	(4)	over	0	4	(4)	over
GIRO BANK AGENCY FEES	9	2	under	3	under	4	0	4	under
PAYPOINT AGENCY FEES	28	2	under	(1)	over	9	11	(2)	over
INTERNET AGENCY FEES	6	1	under	2	under	2	0	2	under
OTHER ADMIN COSTS	15	(2)	over	(7)	over	5	11	(6)	over
CONFERENCES - OFFICIALS	7	1	under	2	under	2	0	2	under
INTERNAL SUPPORT SERVICES ALLOCATION	5,020	0	-	0	-	0	0	0	-
ADMINISTRATION	5,570	18	under	15	under	183	172	11	under
PAYMENT TO OTHER BODIES									
OTHER COMMITTEES OF THE AUTHORITY	2,909	0	-	0	-	752	752	0	-
GRANTS TO VOLUNTARY ORGANISATIONS	2	0	-	0	-	0	0	0	-
PAYMENTS TO VOLUNTARY ORGANISATIONS	31	0	-	0	-	1	1	0	-
PAYMENTS TO OTHER BODIES	32	0	-	(11)	over	32	44	(12)	over
PRIVATE INDIVIDUALS - GENERAL	0	0	-	(16)	over	0	16	(16)	over
PAYMENT TO OTHER BODIES	2,974	0	-	(27)	over	785	813	(28)	over
PAYMENT TO CONTRACTORS									
PAYMENT TO PRIVATE CONTRACTOR	80	0	-	0	-	26	26	0	-
PAYMENT TO EXTERNAL CONSULTANTS	20	0	-	0	-	5	5	0	-
PAYMENT TO CONTRACTORS	100	0	-	0	-	31	31	0	-
FINANCING CHARGES									
INTEREST-DEBT CHARGES	19,230	0	-	0	-	0	0	0	-
I.T. EQUIPMENT LEASING-CONTRACT	67	0	-	0	-	3	3	0	-
CFCR	27,162	0	-	0	-	8,382	8,401	(19)	over
INTEREST ON REVENUE BALANCES	(67)	0	-	0	-	0	0	0	-
FINANCING CHARGES	46,392	0	-	0	-	8,385	8,404	(19)	over
TOTAL EXPENDITURE	120,847	(15)	over	(418)	over	29,008	29,616	(608)	over
INCOME									
SALES - DEPARTMENTS OF THE AUTHORITY	(885)	0	-	0	-	(450)	(450)	0	-
FEES AND CHARGES - GENERAL	(4,547)	0	-	0	-	(995)	(995)	0	-
RENTAL INCOME	(449)	0	-	0	-	0	0	0	-
HOUSE RENTS	(104,668)	0	-	109	over rec	(34,889)	(35,057)	168	over rec
LOCK UP RENTS	(2,679)	0	-	(11)	under rec	(1,340)	(1,314)	(26)	under rec
INSURANCE RECOVERIES	(250)	0	-	0	-	0	0	0	-
OTHER INCOME	(1,745)	0	-	0	-	(467)	(467)	0	-
REALLOCATION OF SUPPORT COSTS	(717)	0	-	0	-	0	0	0	-
YEAR END T/FER TO BALANCE SHEET	(4,907)	15	over rec	320	over rec	(1,510)	(1,976)	466	over rec
INCOME	(120,847)	15	over rec	418	over rec	(39,651)	(40,259)	608	over rec
NET EXPENDITURE	0	0	-	0	-	(10,643)	(10,643)	0	-