

Appendix E

Housing and Technical Resources - HRA Variance Analysis 2023/24 (Period 11)

| Subjective Head | Variance | Subjective line | Service / amount | Explanation |
|-----------------|-----------------------------|--|------------------|---|
| Property Costs | (4,616k) over | Repairs and Maintenance – Internal and External Contractor – (4,886k) over | HRA | The 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. |
| | | Housing – Rent Write off Unlet Periods/Bad Periods – 390k under | HRA | The net underspend reflects a lower than anticipated level of bad debt provision. During the year collection rates for rental income have been better than forecast, which is due in part to schemes such as the tenancy sustainment fund mitigating the overall level of debt. |
| | | Fixtures & Fittings – (114k) over | HRA | This budget is demand led and the overspend reflects the increased demand during the year. |
| Income | (1,802k) under recovered | House Rents – 188k over recovered | HRA | The over recovery is due to the timing of new builds which completed ahead of the anticipated profiles. |

| Subjective Head | Variance | Subjective line | Service / amount | Explanation |
|-----------------|----------|---|------------------|--|
| Income (cont.) | | Year End Transfer from the Balance Sheet – (1,995k) under recovered | HRA | The budget assumes a level of transfer from reserves, due to the current net underspend across the service. This is mainly as a result of the before mentioned recovery of costs from chargeable services. |

South Lanarkshire Council

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Expenditure / Income Variance Trends 2023/24

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|---|--|--------------------------------|----------------|--------------------------------|----------------|---------------------------------|----------------|----------------------------------|--------------------------------|---------------------------------|----------------|
| EMPLOYEE COSTS | | | | | | | | | | | |
| APT & C BASIC | 11,776 | (61) | over | 15 | under | (9) | over | 9,505 | 9,499 | 6 | under |
| APT & C OVERTIME | 78 | 12 | under | 3 | under | 1 | under | 62 | 68 | (6) | over |
| APT & C SUPERANNUATION | 2,097 | (60) | over | (72) | over | (79) | over | 1,685 | 1,769 | (84) | over |
| APT & C NIC | 1,120 | 30 | under | 20 | under | 24 | under | 900 | 872 | 28 | under |
| TRAVEL AND SUBSISTANCE | 28 | 12 | under | 15 | under | 16 | under | 22 | 4 | 18 | under |
| OTHER EMPLOYEE COSTS | 0 | (1) | over | (1) | over | (1) | over | 0 | 4 | (4) | over |
| PENSION INCREASES | 211 | (8) | over | (13) | over | (15) | over | 169 | 187 | (18) | over |
| ADDITIONAL PENSIONS COSTS | 0 | (6) | over | (6) | over | (6) | over | 0 | 6 | (6) | over |
| EMPLOYEE COSTS | 15,310 | (82) | over | (39) | over | (69) | over | 12,343 | 12,409 | (66) | over |
| PROPERTY COSTS | | | | | | | | | | | |
| RATES | 105 | 36 | under | 36 | under | 36 | under | 105 | 69 | 36 | under |
| SCOTTISH WATER - UNMETERED CHARGES | 4 | 2 | under | 3 | under | 3 | under | 3 | 0 | 3 | under |
| SCOTTISH WATER - METERED CHARGES | 8 | (2) | over | (6) | over | (6) | over | 6 | 13 | (7) | 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 | (9) | over | (15) | over | (15) | over | 0 | 15 | (15) | over |
| PROPERTY INSURANCE | 1,484 | 0 | - | 0 | - | 0 | - | 1,484 | 1,484 | 0 | - |
| SECURITY COSTS | 55 | 10 | under | 0 | - | 0 | - | 3 | 3 | 0 | - |
| GROUND MAINTENANCE | 4,625 | 0 | - | 0 | - | 0 | - | 4,370 | 4,370 | 0 | - |
| GROUNDS MAINTENANCE ADDITIONAL WORKS | 0 | 0 | - | 0 | - | 0 | - | 0 | 1 | (1) | over |
| REPAIRS & MAINTENANCE - INTERNAL CONTRACTOR | 35,777 | (1,046) | over | (4,306) | over | (4,748) | over | 22,298 | 27,066 | (4,768) | over |
| REPAIRS & MAINTENANCE - EXTERNAL CONTRACTOR | 877 | 27 | under | (33) | over | (76) | over | 675 | 793 | (118) | over |
| HOUSING - RENT FREE ACCOMMODATION | 155 | 0 | - | (68) | over | (75) | over | 129 | 202 | (73) | over |
| HOUSING - RENT W/O UNLET PERIODS | 2,445 | 0 | - | (221) | over | (251) | over | 2,056 | 2,442 | (386) | over |
| HOUSING - RENT W/O BAD PERIODS | 2,456 | 0 | - | 714 | under | 778 | under | 1,324 | 548 | 776 | under |
| ASBESTOS | 139 | 19 | under | 41 | under | 38 | under | 112 | 70 | 42 | under |
| FIXED ELECTRICAL | 0 | (1) | over | (2) | over | (2) | over | 0 | 2 | (2) | over |
| ELECTRICITY - CONTRACT | 1,358 | 0 | - | 0 | - | 0 | - | 637 | 637 | 0 | - |
| GAS | 436 | 6 | under | 0 | - | (22) | over | 268 | 316 | (48) | over |
| HEATING OIL | 54 | 9 | under | 12 | under | 12 | under | 42 | 28 | 14 | under |
| SOLID FUEL | 3 | 2 | under | 2 | under | 2 | under | 3 | 0 | 3 | under |
| FIXTURE & FITTINGS | 58 | 0 | - | (105) | over | (110) | over | 47 | 161 | (114) | over |
| JANITOR SERVICE | 74 | 10 | under | 21 | under | 27 | under | 63 | 30 | 33 | under |
| CLEANING CONTRACT | 468 | (123) | over | 0 | - | 40 | under | 468 | 428 | 40 | under |
| CLEANING MATERIALS | 60 | 0 | - | 0 | - | 0 | - | 18 | 18 | 0 | - |
| WINDOW CLEANING | 16 | 2 | under | 2 | under | 2 | under | 12 | 10 | 2 | under |
| PEST CONTROL | 122 | 0 | - | (15) | over | (14) | over | 107 | 115 | (8) | over |
| REFUSE UPLIFT | 0 | (18) | over | (24) | over | (24) | over | 0 | 27 | (27) | over |
| REMOVAL & STORAGE COSTS | 14 | (1) | over | (1) | over | (1) | over | 11 | 11 | 0 | - |
| OTHER PROPERTY COSTS | 34 | (5) | over | (1) | over | 0 | - | 28 | 26 | 2 | under |
| PROPERTY COSTS | 50,929 | (1,082) | over | (3,966) | over | (4,406) | over | 34,269 | 38,885 | (4,616) | over |

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|--|--|--------------------------------|----------------|--------------------------------|----------------|---------------------------------|----------------|----------------------------------|--------------------------------|---------------------------------|----------------|
| SUPPLIES AND SERVICES | | | | | | | | | | | |
| COMPUTER EQUIPMENT PURCHASE | 467 | 0 | - | 0 | - | 0 | - | 385 | 385 | 0 | - |
| COMPUTER EQUIPMENT RENTAL | 0 | 0 | - | (11) | over | (11) | over | 0 | 11 | (11) | over |
| I.T. EQUIPMENT MAINT-CONTRACT | 81 | 0 | - | 0 | - | 0 | - | 81 | 63 | 18 | under |
| EQUIPMENT, APPARATUS AND TOOLS | 13 | 0 | - | (1) | over | (1) | over | 11 | 11 | 0 | - |
| FURNITURE - OFFICE | 10 | 1 | under | 1 | under | 2 | under | 8 | 7 | 1 | under |
| FURNITURE - GENERAL | 0 | (1) | over | (1) | over | (1) | over | 0 | 1 | (1) | over |
| MATERIALS, APPARATUS AND EQUIPMENT | 0 | (1) | over | (2) | over | (3) | over | 0 | 3 | (3) | over |
| FOODSTUFFS - GENERAL | 6 | (1) | over | (2) | over | (4) | over | 5 | 8 | (3) | over |
| PROTECTIVE CLOTHING & UNIFORMS | 12 | 3 | under | 4 | under | 3 | under | 10 | 6 | 4 | under |
| LAUNDRY COSTS | 16 | (1) | over | 0 | - | 1 | under | 13 | 12 | 1 | under |
| OTHER SUPPLIES AND SERVICES | 33 | 1 | under | (3) | over | (3) | over | 32 | 36 | (4) | over |
| HEALTH AND SAFETY | 15 | 6 | under | 6 | under | 4 | under | 12 | 7 | 5 | under |
| CATERING - CONTRACT | 0 | (1) | over | (1) | over | (1) | over | 0 | 1 | (1) | over |
| SUPPLIES AND SERVICES | 653 | 6 | under | (10) | over | (14) | over | 557 | 551 | 6 | under |
| TRANSPORT AND PLANT | | | | | | | | | | | |
| POOL CAR RECHARGE - RENTAL CHARGE | 26 | 4 | under | 7 | under | (1) | over | 11 | 10 | 1 | under |
| POOL CAR RECHARGE - FUEL | 6 | 3 | under | 4 | under | 4 | under | 4 | 0 | 4 | under |
| POOL CAR RECHARGE - ADDITIONAL CHARGES | 1 | 1 | under | 1 | under | 1 | under | 1 | 0 | 1 | under |
| OTHER TRANSPORT COSTS | 0 | 0 | - | (5) | over | (5) | over | 0 | 7 | (7) | over |
| FLEET SERVICE CHARGES VEHICLE MAINTENANCE | 23 | 3 | under | (6) | over | 2 | under | 23 | 24 | (1) | over |
| FLEET SERVICE CHARGES LEASING | 72 | 0 | - | 6 | under | 5 | under | 55 | 45 | 10 | under |
| FLEET SERVICE CHARGES HIRED VEHICLES | 34 | 16 | under | 21 | under | 0 | - | 0 | 0 | 0 | - |
| FLEET SERVICE CHARGES CONTRACT HIRE | 0 | (3) | over | (7) | over | (8) | over | 0 | 10 | (10) | over |
| FLEET SERVICE CHARGES ROAD FUND LICENCES/MOT | 8 | 2 | under | 2 | under | 3 | under | 6 | 5 | 1 | under |
| FLEET SERVICE CHARGES FUEL | 22 | 2 | under | 2 | under | 4 | under | 16 | 12 | 4 | under |
| HIRE OF SCAFFOLDING | 0 | 0 | - | (19) | over | 0 | - | 0 | 0 | 0 | - |
| STORAGE | 4 | 2 | under | 3 | under | 3 | under | 3 | 0 | 3 | under |
| TRANSPORT AND PLANT | 196 | 30 | under | 9 | under | 8 | under | 119 | 113 | 6 | under |

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|--------------------------------------|--|--------------------------------|----------------|--------------------------------|----------------|---------------------------------|----------------|----------------------------------|--------------------------------|---------------------------------|----------------|
| ADMINISTRATION | | | | | | | | | | | |
| PRINTING AND STATIONERY | 63 | 0 | - | 0 | - | 0 | - | 63 | 63 | 0 | - |
| BULK PRINTING | 50 | 0 | - | 0 | - | 0 | - | 0 | 0 | 0 | - |
| TELEPHONES | 73 | 11 | under | (5) | over | (15) | over | 49 | 57 | (8) | over |
| MOBILE PHONES | 27 | 12 | under | 3 | under | 4 | under | 20 | 14 | 6 | under |
| ADVERTISING - OTHER | 12 | 6 | under | 8 | under | 9 | under | 10 | 0 | 10 | under |
| POSTAGES/COURIERS | 132 | (11) | over | 0 | - | 0 | - | 132 | 139 | (7) | over |
| SMS MESSAGING | 0 | (4) | over | (4) | over | (4) | over | 0 | 5 | (5) | over |
| MEMBERSHIP FEES/SUBSCRIPTIONS | 38 | (2) | over | (13) | over | (10) | over | 30 | 38 | (8) | over |
| MEDICAL COSTS | 25 | (2) | over | (2) | over | (1) | over | 20 | 22 | (2) | over |
| LEGAL EXPENSES | 61 | 2 | under | 3 | under | 8 | under | 48 | 44 | 4 | under |
| PETTY OUTLAYS | 4 | 2 | under | 3 | under | 3 | under | 3 | 0 | 3 | under |
| HOSPITALITY / CIVIC RECOGNITION | 0 | (4) | over | (7) | over | (7) | over | 0 | 7 | (7) | over |
| GIRO BANK AGENCY FEES | 9 | 6 | under | 7 | under | 8 | under | 8 | 0 | 8 | under |
| PAYPOINT AGENCY FEES | 28 | (4) | over | (4) | over | (5) | over | 21 | 28 | (7) | over |
| INTERNET AGENCY FEES | 6 | 3 | under | 4 | under | 4 | under | 5 | 0 | 5 | under |
| OTHER ADMIN COSTS | 15 | (6) | over | (11) | over | (13) | over | 12 | 24 | (12) | over |
| CONFERENCES - OFFICIALS | 7 | 3 | under | 3 | under | 3 | under | 6 | 2 | 4 | under |
| INTERNAL SUPPORT SERVICES ALLOCATION | 5,020 | 0 | - | 0 | - | 0 | - | 0 | 0 | 0 | - |
| ADMINISTRATION | 5,570 | 12 | under | (15) | over | (16) | over | 427 | 443 | (16) | over |
| PAYMENT TO OTHER BODIES | | | | | | | | | | | |
| OTHER COMMITTEES OF THE AUTHORITY | 2,909 | 0 | - | 0 | - | 0 | - | 1,654 | 1,654 | 0 | - |
| GRANTS TO VOLUNTARY ORGANISATIONS | 2 | 0 | - | 0 | - | 0 | - | 0 | 0 | 0 | - |
| PAYMENTS TO VOLUNTARY ORGANISATIONS | 31 | 0 | - | 0 | - | 0 | - | 10 | 10 | 0 | - |
| PAYMENTS TO OTHER BODIES | 32 | (100) | over | (6) | over | (6) | over | 32 | 39 | (7) | over |
| PRIVATE INDIVIDUALS - GENERAL | 0 | (40) | over | 0 | - | 0 | - | 0 | 0 | 0 | - |
| PAYMENT TO OTHER BODIES | 2,974 | (140) | over | (6) | over | (6) | over | 1,696 | 1,703 | (7) | over |
| PAYMENT TO CONTRACTORS | | | | | | | | | | | |
| PAYMENT TO PRIVATE CONTRACTOR | 80 | 0 | - | 0 | - | 0 | - | 68 | 68 | 0 | - |
| PAYMENT TO EXTERNAL CONSULTANTS | 20 | 0 | - | 0 | - | 0 | - | 0 | 0 | 0 | - |
| PAYMENT TO CONTRACTORS | 100 | 0 | - | 0 | - | 0 | - | 68 | 68 | 0 | - |

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|--------------------------------------|--|--------------------------------|-----------------|--------------------------------|------------------|---------------------------------|------------------|----------------------------------|--------------------------------|---------------------------------|------------------|
| | | | | | | | | | | | |
| FINANCING CHARGES | | | | | | | | | | | |
| INTEREST-DEBT CHARGES | 17,953 | 0 | - | 5,845 | under | 6,495 | under | 6,495 | 0 | 6,495 | under |
| DEPRECIATION-CAP CHARGES | 0 | 0 | - | 0 | - | (30) | over | 0 | 0 | 0 | - |
| I.T. EQUIPMENT LEASING-CONTRACT | 67 | 0 | - | 0 | - | 0 | - | 5 | 5 | 0 | - |
| CFCR | 27,162 | 0 | - | 0 | - | 0 | - | 25,162 | 25,162 | 0 | - |
| INTEREST ON REVENUE BALANCES | (67) | 0 | - | 0 | - | 0 | - | 0 | 0 | 0 | - |
| FINANCING CHARGES | 45,115 | 0 | - | 5,845 | under | 6,465 | under | 31,662 | 25,167 | 6,495 | under |
| TOTAL EXPENDITURE | 120,847 | (1,256) | over | 1,818 | under | 1,962 | under | 81,141 | 79,339 | 1,802 | under |
| INCOME | | | | | | | | | | | |
| SALES - DEPARTMENTS OF THE AUTHORITY | (885) | 0 | - | 0 | - | 0 | - | (848) | (848) | 0 | - |
| FEES AND CHARGES - GENERAL | (4,547) | 0 | - | 0 | - | 0 | - | (2,361) | (2,361) | 0 | - |
| RENTAL INCOME | (449) | 0 | - | 0 | - | 0 | - | 0 | 0 | 0 | - |
| HOUSE RENTS | (104,668) | 250 | over rec | 390 | over rec | 430 | over rec | (78,824) | (79,012) | 188 | over rec |
| LOCK UP RENTS | (2,679) | (26) | under rec | (39) | under rec | 48 | over rec | (2,644) | (2,625) | (19) | under rec |
| INSURANCE RECOVERIES | (250) | 0 | - | 42 | over rec | 42 | over rec | 0 | (42) | 42 | over rec |
| OTHER INCOME | (1,745) | 0 | - | (118) | under rec | (113) | under rec | (1,038) | (1,026) | (12) | under rec |
| REALLOCATION OF SUPPORT COSTS | (717) | 0 | - | 0 | - | 0 | - | 0 | 0 | 0 | - |
| RECOVERY FROM CAPITAL | 0 | 0 | - | 0 | - | 0 | - | 0 | 6 | (6) | under rec |
| TRADING SERVICES RECHARGES | 0 | 0 | - | 0 | - | 0 | - | 0 | 0 | 0 | - |
| MANUAL TRADING SERVICES RECHARGES | 0 | 0 | - | 0 | - | 0 | - | 0 | 0 | 0 | - |
| ACCOMMODATION INCOME FROM USERS | 0 | 0 | - | 0 | - | 0 | - | 0 | 0 | 0 | - |
| TMC BALANCE TO BAL SHEET | 0 | 0 | - | 0 | - | 0 | - | 0 | 0 | 0 | - |
| YEAR END T/FER TO BALANCE SHEET | (4,907) | 1,032 | over rec | (2,093) | under rec | (2,369) | under rec | (3,118) | (1,123) | (1,995) | under rec |
| INCOME | (120,847) | 1,256 | over rec | (1,818) | under rec | (1,962) | under rec | (88,833) | (87,031) | (1,802) | under rec |
| NET EXPENDITURE | 0 | 0 | - | 0 | - | 0 | - | (7,692) | (7,692) | 0 | - |