

Appendix E

Housing and Technical Resources - HRA Variance Analysis 2023/24 (Period 6)

| Subjective Head | Variance | Subjective line | Service / amount | Explanation |
|-----------------|---------------------|--|------------------|---|
| Property Costs | (590k) over | Repairs and Maintenance - Internal and External Contractor - (463k) 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 - (123k) over | HRA | This overspend is due to inflationary price increases. |
| Income | 696k over recovered | House Rents - 193k 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 - 529k 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

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|--------------------------|--|--------------------------------|----------------|--------------------------------|----------------|--------------------------------|----------------|---------------------------------|-------------------------------|--------------------------------|----------------|
| EMPLOYEE COSTS | | | | | | | | | | | |
| APT & C BASIC | 10,946 | 0 | - | (31) | over | (34) | over | 4,589 | 4,638 | (49) | over |
| APT & C OVERTIME | 78 | (1) | over | 5 | under | 7 | under | 33 | 23 | 10 | under |
| APT & C SUPERANNUATION | 1,943 | 0 | - | (27) | over | (35) | over | 814 | 860 | (46) | over |
| APT & C NIC | 1,047 | 0 | - | 18 | under | 24 | under | 439 | 410 | 29 | under |
| TRAVEL AND SUBSISTANCE | 28 | 4 | under | 6 | under | 9 | under | 12 | 2 | 10 | under |
| OTHER EMPLOYEE COSTS | 0 | 0 | - | 0 | - | 0 | - | 0 | 1 | (1) | over |
| PENSION INCREASES | 211 | 0 | - | 0 | - | (3) | over | 88 | 93 | (5) | over |
| ADDITIONAL PENSION COSTS | 0 | 0 | - | (6) | over | (6) | over | 0 | 6 | (6) | over |
| EMPLOYEE COSTS | 14,253 | 3 | under | (35) | over | (38) | over | 5,975 | 6,033 | (58) | over |

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|---|-------------------------------|--------------------------|-------------|--------------------------|-------------|--------------------------|-------------|---------------------------|-------------------------|--------------------------|-------------|
| PROPERTY COSTS | | | | | | | | | | | |
| RATES | 105 | 0 | - | 0 | - | 0 | - | 0 | 0 | 0 | - |
| SCOTTISH WATER - UNMETERED CHARGES | 4 | 0 | - | 1 | under | 1 | under | 2 | 0 | 2 | under |
| SCOTTISH WATER - METERED CHARGES | 8 | 1 | under | 1 | under | (1) | over | 3 | 5 | (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 | - | 0 | - | 0 | 9 | (9) | over |
| PROPERTY INSURANCE | 1,145 | 0 | - | 0 | - | 0 | - | 0 | 0 | 0 | - |
| SECURITY COSTS | 55 | 9 | under | 0 | - | 3 | under | 8 | 1 | 7 | under |
| GROUND MAINTENANCE | 4,465 | 0 | - | 0 | - | 0 | - | 3,894 | 3,894 | 0 | - |
| REPAIRS & MAINTENANCE - INTERNAL CONTRACTOR | 35,777 | (19) | over | (157) | over | (368) | over | 12,728 | 13,191 | (463) | over |
| REPAIRS & MAINTENANCE - EXTERNAL CONTRACTOR | 877 | 0 | - | (33) | over | (23) | over | 338 | 330 | 8 | under |
| HOUSING - RENT FREE ACCOMMODATION | 155 | (2) | over | 0 | - | 0 | - | 121 | 121 | 0 | - |
| HOUSING - RENT W/O UNLET PERIODS | 2,445 | 0 | - | (15) | over | 0 | - | 1,267 | 1,267 | 0 | - |
| HOUSING - RENT W/O BAD PERIODS | 3,524 | 0 | - | 0 | - | 0 | - | 316 | 316 | 0 | - |
| ASBESTOS | 139 | 1 | under | 7 | under | 13 | under | 59 | 42 | 17 | under |
| FIXED ELECTRICAL | 0 | 0 | - | 0 | - | (1) | over | 0 | 1 | (1) | over |
| BOILER PLANT SERVICING | 0 | 1 | under | 1 | under | 1 | under | 0 | 0 | 0 | - |
| ELECTRICITY - CONTRACT | 1,008 | 0 | - | 0 | - | 0 | - | 293 | 293 | 0 | - |
| GAS | 301 | (6) | over | (18) | over | (16) | over | 116 | 133 | (17) | over |
| HEATING OIL | 54 | 0 | - | 4 | under | 4 | under | 21 | 13 | 8 | under |
| SOLID FUEL | 3 | 0 | - | 1 | under | 1 | under | 1 | 0 | 1 | under |
| FIXTURE & FITTINGS | 58 | 0 | - | 0 | - | 0 | - | 58 | 58 | 0 | - |
| JANITOR SERVICE | 74 | 0 | - | (7) | over | (1) | over | 34 | 30 | 4 | under |
| CLEANING CONTRACT | 384 | 0 | - | (122) | over | (122) | over | 384 | 507 | (123) | over |
| CLEANING MATERIALS | 60 | 3 | under | 0 | - | 0 | - | 10 | 10 | 0 | - |
| WINDOW CLEANING | 16 | 0 | - | 2 | under | 1 | under | 6 | 6 | 0 | - |
| PEST CONTROL | 122 | (4) | over | 0 | - | 0 | - | 69 | 69 | 0 | - |
| REFUSE UPLIFT | 0 | (3) | over | (11) | over | (12) | over | 0 | 15 | (15) | over |
| REMOVAL & STORAGE COSTS | 14 | (1) | over | (1) | over | (1) | over | 6 | 7 | (1) | over |
| OTHER PROPERTY COSTS | 34 | (2) | over | (1) | over | (8) | over | 15 | 21 | (6) | over |
| PROPERTY COSTS | 50,929 | (23) | over | (349) | over | (530) | over | 19,749 | 20,339 | (590) | over |

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|--|-------------------------------|--------------------------|--------------|--------------------------|-------------|--------------------------|--------------|---------------------------|-------------------------|--------------------------|--------------|
| SUPPLIES AND SERVICES | | | | | | | | | | | |
| COMPUTER EQUIPMENT PURCHASE | 253 | 9 | under | 0 | - | 0 | - | 32 | 32 | 0 | - |
| I.T. EQUIPMENT MAINT-CONTRACT | 75 | 19 | under | 0 | - | 0 | - | 0 | 0 | 0 | - |
| EQUIPMENT, APPARATUS AND TOOLS | 13 | 0 | - | 1 | under | 0 | - | 6 | 7 | (1) | over |
| ADAPTATIONS FOR CLIENTS | 0 | (15) | over | 0 | - | 0 | - | 0 | 0 | 0 | - |
| FURNITURE - OFFICE | 10 | (1) | over | 1 | under | (1) | over | 4 | 4 | 0 | - |
| MATERIALS | 0 | (15) | over | 0 | - | 0 | - | 0 | 0 | 0 | - |
| MATERIALS, APPARATUS AND EQUIPMENT | 0 | 0 | - | (1) | over | (1) | over | 0 | 1 | (1) | over |
| FOODSTUFFS - GENERAL | 6 | (13) | over | (15) | over | (15) | over | 3 | 3 | 0 | - |
| PROTECTIVE CLOTHING & UNIFORMS | 12 | (1) | over | 1 | under | 2 | under | 5 | 2 | 3 | under |
| LAUNDRY COSTS | 16 | (2) | over | (4) | over | (2) | over | 7 | 9 | (2) | over |
| OTHER SUPPLIES AND SERVICES | 33 | 4 | under | (4) | over | 3 | under | 32 | 30 | 2 | under |
| HEALTH AND SAFETY | 15 | 2 | under | 3 | under | 3 | under | 6 | 2 | 4 | under |
| CATERING - CONTRACT | 0 | 0 | - | 0 | - | 0 | - | 0 | 1 | (1) | over |
| OUTSOURCED MAIL | 0 | (5) | over | 0 | - | 0 | - | 0 | 0 | 0 | - |
| SUPPLIES AND SERVICES | 433 | (18) | over | (18) | over | (11) | over | 95 | 91 | 4 | under |
| TRANSPORT AND PLANT | | | | | | | | | | | |
| POOL CAR RECHARGE - RENTAL CHARGE | 26 | 2 | under | 0 | - | 1 | under | 10 | 8 | 2 | under |
| POOL CAR RECHARGE - FUEL | 6 | 0 | - | 1 | under | 2 | under | 2 | 0 | 2 | under |
| POOL CAR RECHARGE - ADDITIONAL CHARGES | 1 | 0 | - | 0 | - | 0 | - | 0 | 0 | 0 | - |
| FLEET SERVICE CHARGES VEHICLE MAINTENANCE | 23 | 0 | - | 1 | under | 1 | under | 9 | 7 | 2 | under |
| FLEET SERVICE CHARGES LEASING | 72 | (1) | over | (13) | over | (10) | over | 28 | 32 | (4) | over |
| FLEET SERVICE CHARGES HIRED VEHICLES | 34 | 3 | under | 8 | under | 11 | under | 13 | 0 | 13 | under |
| FLEET SERVICE CHARGES CONTRACT HIRE | 0 | 0 | - | (1) | over | (1) | over | 0 | 1 | (1) | over |
| FLEET SERVICE CHARGES ROAD FUND LICENCES/MOT | 8 | 0 | - | 1 | under | 2 | under | 3 | 2 | 1 | under |
| FLEET SERVICE CHARGES FUEL | 22 | 1 | under | (2) | over | 0 | - | 8 | 8 | 0 | - |
| STORAGE | 4 | 0 | - | 1 | under | 1 | under | 2 | 0 | 2 | under |
| TRANSPORT AND PLANT | 196 | 5 | under | (4) | over | 7 | under | 75 | 58 | 17 | under |

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|--------------------------------------|-------------------------------|--------------------------|--------------|--------------------------|--------------|--------------------------|--------------|---------------------------|-------------------------|--------------------------|--------------|
| ADMINISTRATION | | | | | | | | | | | |
| PRINTING AND STATIONERY | 61 | (6) | over | 0 | - | 0 | - | 40 | 40 | 0 | - |
| BULK PRINTING | 52 | 4 | under | 0 | - | 0 | - | 0 | 0 | 0 | - |
| TELEPHONES | 73 | 3 | under | 13 | under | 19 | under | 28 | 5 | 23 | under |
| MOBILE PHONES | 27 | 2 | under | 6 | under | 8 | under | 10 | 0 | 10 | under |
| ADVERTISING - OTHER | 12 | 1 | under | 3 | under | 4 | under | 5 | 0 | 5 | under |
| POSTAGES/COURIERS | 132 | 10 | under | 0 | - | (8) | over | 56 | 68 | (12) | over |
| SMS MESSAGING | 0 | 0 | - | (4) | over | (4) | over | 0 | 4 | (4) | over |
| MEMBERSHIP FEES/SUBSCRIPTIONS | 38 | 4 | under | (7) | over | (4) | over | 16 | 21 | (5) | over |
| MEDICAL COSTS | 25 | (1) | over | 0 | - | 1 | under | 10 | 12 | (2) | over |
| LEGAL EXPENSES | 61 | 1 | under | 8 | under | (2) | over | 24 | 25 | (1) | over |
| PETTY OUTLAYS | 4 | 0 | - | 1 | under | 1 | under | 2 | 0 | 2 | under |
| HOSPITALITY / CIVIC RECOGNITION | 0 | (4) | over | (4) | over | (4) | over | 0 | 4 | (4) | over |
| GIRO BANK AGENCY FEES | 9 | 2 | under | 3 | under | 4 | under | 5 | 0 | 5 | under |
| PAYPOINT AGENCY FEES | 28 | 2 | under | (1) | over | (2) | over | 11 | 14 | (3) | over |
| INTERNET AGENCY FEES | 6 | 1 | under | 2 | under | 2 | under | 3 | 0 | 3 | under |
| OTHER ADMIN COSTS | 15 | (2) | over | (7) | over | (6) | over | 6 | 13 | (7) | over |
| CONFERENCES - OFFICIALS | 7 | 1 | under | 2 | under | 2 | under | 3 | 0 | 3 | under |
| INTERNAL SUPPORT SERVICES ALLOCATION | 5,020 | 0 | - | 0 | - | 0 | - | 0 | 0 | 0 | - |
| ADMINISTRATION | 5,570 | 18 | under | 15 | under | 11 | under | 219 | 206 | 13 | under |
| PAYMENT TO OTHER BODIES | | | | | | | | | | | |
| OTHER COMMITTEES OF THE AUTHORITY | 2,909 | 0 | - | 0 | - | 0 | - | 902 | 902 | 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 | 0 | - | (11) | over | (12) | over | 32 | 55 | (23) | over |
| PRIVATE INDIVIDUALS - GENERAL | 0 | 0 | - | (16) | over | (16) | over | 0 | 40 | (40) | over |
| PAYMENT TO OTHER BODIES | 2,974 | 0 | - | (27) | over | (28) | over | 935 | 998 | (63) | over |
| PAYMENT TO CONTRACTORS | | | | | | | | | | | |
| PAYMENT TO PRIVATE CONTRACTOR | 80 | 0 | - | 0 | - | 0 | - | 32 | 32 | 0 | - |
| PAYMENT TO EXTERNAL CONSULTANTS | 20 | 0 | - | 0 | - | 0 | - | 10 | 10 | 0 | - |
| PAYMENT TO CONTRACTORS | 100 | 0 | - | 0 | - | 0 | - | 42 | 42 | 0 | - |
| TRUST FUND EXPENDITURE | | | | | | | | | | | |
| TRUST FUND EXPENDITURE | 0 | 0 | - | 0 | - | 0 | - | 0 | 0 | 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 | - | 0 | - | (19) | over | 8,382 | 8,401 | (19) | over |
| INTEREST ON REVENUE BALANCES | (67) | 0 | - | 0 | - | 0 | - | 0 | 0 | 0 | - |
| FINANCING CHARGES | 46,392 | 0 | - | 0 | - | (19) | over | 8,385 | 8,404 | (19) | over |

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|--------------------------------------|-------------------------------|--------------------------|-----------------|--------------------------|-----------------|--------------------------|-----------------|---------------------------|-------------------------|--------------------------|-----------------|
| TOTAL EXPENDITURE | 120,847 | (15) | over | (418) | over | (608) | over | 35,475 | 36,171 | (696) | over |
| INCOME | | | | | | | | | | | |
| SALES - DEPARTMENTS OF THE AUTHORITY | (885) | 0 | - | 0 | - | 0 | - | (540) | (540) | 0 | - |
| FEES AND CHARGES - GENERAL | (4,547) | 0 | - | 0 | - | 0 | - | (1,056) | (1,056) | 0 | - |
| RENTAL INCOME | (449) | 0 | - | 0 | - | 0 | - | 0 | 0 | 0 | - |
| HOUSE RENTS | (104,668) | 0 | - | 109 | over rec | 168 | over rec | (39,251) | (39,444) | 193 | over rec |
| LOCK UP RENTS | (2,679) | 0 | - | (11) | 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 | - | (559) | (559) | 0 | - |
| REALLOCATION OF SUPPORT COSTS | (717) | 0 | - | 0 | - | 0 | - | 0 | 0 | 0 | - |
| YEAR END T/FER TO BALANCE SHEET | (4,907) | 15 | over rec | 320 | over rec | 466 | over rec | (2,265) | (2,794) | 529 | over rec |
| INCOME | (120,847) | 15 | over rec | 418 | over rec | 608 | over rec | (45,011) | (45,707) | 696 | over rec |
| NET EXPENDITURE | 0 | 0 | - | 0 | - | 0 | - | (9,536) | (9,536) | 0 | - |