

**PERTH & KINROSS COUNCIL - HOUSING REVENUE ACCOUNT 2022/23 PROJECTED OUTTURN**  
**(Based on expenditure to 30 November 2022)**

£'000	Summary of Service Variances
219	<b>Housing Repairs</b> A projected over spend within stores (£200,000) as a result of the increased cost of materials, agreed increase in costs for Internet of Things (IOT) project due to increased demand (£20,000), projected increase in costs for diesel (£20,000), increased costs for gas and electric (£37,000), transport hire costs (£39,000) plus increased costs for waste disposal (£31,000). These projected over spends are partially offset by staff slippage (£127,000).
(217)	<b>Improvements</b> Projected under spend on staff costs (£121,000) and additional income from OFGEM (£100,000) partially offset by other minor over spends (£4,000).
(126)	<b>Letham, North &amp; South</b> A projected under spend on staff costs as a result of slippage (£41,000), on transport costs (£16,000), Sheriff Officers fees and related income (£41,000 net) and on non-staff budgets (£28,000).
22	<b>Perth City and Specialist</b> Projected net over spends on electricity and gas costs within Sheltered Housing (£80,000) and cleaning costs (£10,000) partially offset by additional staff slippage (£41,000), additional housing register income (£24,000) and non staff budgets (£3,000).
21	<b>Housing Management</b> Projected over spend on staff costs, including the Apprenticeship Levy (£12,000) and other non staff budgets (£9,000).
(232)	<b>Administration</b> Projected under spend on bad debt provision (£350,000), lower corporate recharges compared to budget (£103,000), reduced recharges from the General Fund (£83,000) and under spends in non-staff budgets (£3,000). These are partially offset by projected over spends on void rent loss based on similar trend to last year (£162,000), void rates / Council Tax / utilities (£92,000), bad debt provision (£37,000) and recharges (£13,000).
21	<b>Income</b> Projected shortfall in income from commercial rents (£17,000) and mainstream housing (£104,000) which is partially offset by increases in interest on revenue balances (£100,000).
292	<b>Capital Financed from Current Revenue</b> As a result of the projected net under spends highlighted above, this is the increase in the amount available to invest in the HRA capital programme from the Revenue Budget.
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