

## Appendix E

### Housing and Technical Resources - HRA Variance Analysis 2017/18 (Period 7)

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Employee Costs	242k under	APT&C Basic / Superannuation / National Insurance - 220k under	HRA	This underspend reflects the current turnover levels within the service.
Property Costs	(388k) over	Grounds Maintenance - (84k) over	HRA	This overspend is grounds maintenance works which are demand led services and will be managed within the overall budget.
		Repairs and Maintenance - Internal and External Contractor - (298k) over	HRA	This overspend is due to repairs which are demand led services and will be managed within the overall budget.

South Lanarkshire Council

Housing & Technical Resources - HRA

Expenditure / Income Variance Trends 2016/17

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EMPLOYEE COSTS											
APT & C BASIC	9,608	7	under	8	under	83	under	4,149	4,058	91	under
APT & C OVERTIME	79	8	under	12	under	12	under	35	23	12	under
APT & C SUPERANNUATION	1,851	44	under	59	under	91	under	799	691	108	under
APT & C NIC	860	7	under	10	under	20	under	371	350	21	under
MANUAL OVERTIME	0	0		0		0		0	1	(1)	over
TRAVEL AND SUBSISTENCE	44	(2)	over	0		12	under	19	4	15	under
OTHER EMPLOYEE COSTS	0	(5)	over	(5)	over	(5)	over	0	5	(5)	over
PENSION INCREASES	219	(9)	over	(10)	over	(11)	over	96	90	6	under
ADDITIONAL PENSION COSTS	0	(5)	over	(5)	over	(5)	over	0	5	(5)	over
EMPLOYEE COSTS	12,661	45	under	69	under	197	under	5,469	5,227	242	under

South Lanarkshire Council

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PROPERTY COSTS											
RATES	94	0		0		0		94	119	(25)	over
SCOTTISH WATER - UNMETERED CHARGES	4	1	under	0		1	under	2	1	1	under
SCOTTISH WATER - METERED CHARGES	8	2	under	(1)	over	(1)	over	4	5	(1)	over
RENT	6	0		0		0		0	0	0	
SERVICE CHARGE	65	0		0		0		3	3	0	
FACTORING CHARGES	0	0		(1)	over	(1)	over	0	1	(1)	over
OTHER ACCOMMODATION COSTS	101	1	under	1	under	18	under	100	82	18	under
BED AND BREAKFAST	0	(2)	over	(2)	over	(4)	over	0	5	(5)	over
PROPERTY INSURANCE	923	0		0		0		0	0	0	
SECURITY COSTS	55	0		(6)	over	0		2	2	0	
GROUND MAINTENANCE	3,923	(60)	over	(66)	over	(59)	over	327	411	(84)	over
REPAIRS & MAINTENANCE - INTERNAL CONTRACTOR	24,572	(2)	over	(31)	over	(62)	over	10,445	10,689	(244)	over
LIFE CYCLE MAINTENANCE	0	0		0		0		0	1	(1)	over
REPAIRS & MAINTENANCE - EXTERNAL CONTRACTOR	946	(66)	over	(36)	over	(41)	over	327	380	(53)	over
HOUSING - RENT FREE ACCOMMODATION	155	0		0		0		61	61	0	
HOUSING - RENT W/O UNLET PERIODS	1,960	0		0		0		806	806	0	
HOUSING - RENT W/O BAD PERIODS	2,998	0		0		0		161	161	0	
ASBESTOS	139	20	under	17	under	3	under	69	68	1	under
EPC	0	(1)	over	(2)	over	(2)	over	0	2	(2)	over
ELECTRICITY - CONTRACT	717	0		0		0		203	203	0	
GAS	310	0		0		0		71	71	0	
HEATING OIL	54	0		0		0		0	0	0	
SOLID FUEL	4	0		0		(1)	over	2	1	1	under
FIXTURE & FITTINGS	58	0		(1)	over	(1)	over	29	35	(6)	over
JANITOR SERVICE	150	0		0		0		0	0	0	
CLEANING CONTRACT	417	1	under	0		0		0	0	0	
CLEANING MATERIALS	60	0		0		0		30	12	18	under
HEALTH AND HYGIENE	0	0		(3)	over	(3)	over	0	3	(3)	over
WINDOW CLEANING	16	2	under	2	under	0		7	7	0	
PEST CONTROL	122	0		0		0		56	38	18	under
REFUSE UPLIFT	0	(2)	over	(2)	over	(3)	over	0	8	(8)	over
REMOVAL & STORAGE COSTS	14	(3)	over	(5)	over	(9)	over	7	19	(12)	over
OTHER PROPERTY COSTS	35	0		7	under	0		10	10	0	
PROPERTY COSTS	37,906	(109)	over	(130)	over	(165)	over	12,816	13,204	(388)	over

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EXPENDITURE / INCOME VARIANCE TRENDS 2016/17											
SUPPLIES AND SERVICES											
COMPUTER EQUIPMENT PURCHASE	298	(1)	over	(3)	over	0		100	101	(1)	over
I.T. EQUIPMENT MAINT-CONTRACT	209	0		0		0		183	178	5	under
EQUIPMENT AND OTHER TOOLS	14	4	under	1	under	(4)	over	7	11	(4)	over
ADAPTATIONS FOR CLIENTS	0	(1)	over	(1)	over	(3)	over	0	5	(5)	over
SUPPLIES FOR CLIENTS	0	(1)	over	(1)	over	(1)	over	0	1	(1)	over
FURNITURE - OFFICE	10	2	under	1	under	3	under	5	2	3	under
FURNITURE - GENERAL	0	(1)	over	(1)	over	(1)	over	0	7	(7)	over
FURNISHINGS	0	0		0		0		0	1	(1)	over
MATERIALS	0	(2)	over	(2)	over	(3)	over	0	4	(4)	over
FOODSTUFFS - GENERAL	6	1	under	0		1	under	3	2	1	under
PROTECTIVE CLOTHING & UNIFORMS	12	0		1	under	2	under	6	2	4	under
LAUNDRY COSTS	16	5	under	7	under	8	under	8	1	7	under
OTHER SUPPLIES AND SERVICES	32	3	under	5	under	6	under	16	8	8	under
HEALTH AND SAFETY	15	4	under	5	under	6	under	8	0	8	under
CATERING - CONTRACT	0	0		0		0		0	1	(1)	over
CATERING - OUTWITH CONTRACT	0	(1)	over	(1)	over	(1)	over	0	1	(1)	over
OUTSOURCED MAIL	0	(4)	over	(4)	over	(6)	over	0	6	(6)	over
<b>SUPPLIES AND SERVICES</b>	<b>612</b>	<b>8</b>	<b>under</b>	<b>7</b>	<b>under</b>	<b>7</b>	<b>under</b>	<b>336</b>	<b>331</b>	<b>5</b>	<b>under</b>
TRANSPORT AND PLANT											
POOL CAR RECHARGE - RENTAL CHARGE	37	4	under	5	under	4	under	17	13	4	under
POOL CAR RECHARGE - FUEL	13	2	under	2	under	3	under	6	3	3	under
POOL CAR RECHARGE - ADDITIONAL CHARGES	2	0		1	under	0		1	1	0	
OTHER TRANSPORT COSTS	0	0		(3)	over	(3)	over	0	3	(3)	over
FLEET SERVICE CHARGES - VEHICLE MAINTENANCE	8	(3)	over	0		0		8	8	0	
FLEET SERVICE CHARGES - LEASING	90	0		0		0		17	17	0	
FLEET SERVICE CHARGES - HIRED VEHICLES	30	0		0		0		0	0	0	
FLEET SERVICE CHARGES - CONTRACT HIRE	6	0		0		0		0	0	0	
FLEET SERVICE CHARGES - FUEL	25	0		1	under	0		9	9	0	
HIRE OF EXTERNAL VEHICLES	0	(2)	over	(2)	over	(2)	over	0	2	(2)	over
HIRE OF SKIPS	0	(3)	over	(2)	over	(3)	over	0	3	(3)	over
STORAGE	4	1	under	0		2	under	2	0	2	under
TAXI CHARGES - CONTRACTED	0	0		0		(1)	over	0	1	(1)	
<b>TRANSPORT AND PLANT</b>	<b>215</b>	<b>(1)</b>	<b>over</b>	<b>2</b>	<b>under</b>	<b>0</b>		<b>60</b>	<b>60</b>	<b>0</b>	

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ADMINISTRATION											
PRINTING AND STATIONERY	85	3	under	(1)	over	(1)	over	40	40	0	
BULK PRINTING	75	0		0		0		67	67	0	
TELEPHONES	131	0		0		0		31	31	0	
MOBILE PHONES	27	0		0		0		7	7	0	
ADVERTISING - OF COUNCIL SERVICE AVAILABILITY	67	(1)	over	(1)	over	(1)	over	0	1	(1)	over
ADVERTISING - OTHER	12	2	under	3	under	4	under	6	1	5	under
POSTAGES/COURIERS	154	0		0		0		32	32	0	
MEMBERSHIP FEES/SUBSCRIPTIONS	38	0		0		0		23	23	0	
INSURANCE	0	1	under	0		0		0	0	0	
MEDICAL COSTS	25	0	under	0		(2)	over	12	15	(3)	over
LEGAL EXPENSES	86	0		(1)	over	(7)	over	55	72	(17)	over
PETTY OUTLAYS	4	0		1	under	0		2	1	1	under
GIRO BANK AGENCY FEES	9	0		0		0		0	0	0	
PAYPOINT AGENCY FEES	61	0		0		0		40	40	0	
INTERNET AGENCY FEES	6	0		0		0		0	0	0	
OTHER ADMIN COSTS	27	0		0		0		3	4	(1)	over
CONFERENCES - MEMBERS	0	(1)	over	(1)	over	(1)	over	0	1	(1)	over
CONFERENCES - OFFICIALS	7	2	under	1	under	2	under	3	1	2	under
TRAINING	0	(2)	over	(3)	over	(3)	over	0	4	(4)	over
INTERNAL SUPPORT SERVICES ALLOCATION	3,347	0		0		0		0	0	0	
<b>ADMINISTRATION</b>	<b>4,161</b>	<b>4</b>	<b>under</b>	<b>(2)</b>	<b>over</b>	<b>(9)</b>	<b>over</b>	<b>321</b>	<b>340</b>	<b>(19)</b>	<b>over</b>
PAYMENT TO OTHER BODIES											
OTHER COMMITTEES OF THE AUTHORITY	4,994	0		0		0		0	0	0	
OTHER LOCAL AUTHORITIES	0	(1)	over	(1)	over	(1)	over	0	1	(1)	over
GRANTS TO VOLUNTARY ORGANISATIONS	3	0		0		0		0	0	0	
PAYMENTS TO VOLUNTARY ORGANISATIONS	31	(1)	over	(3)	over	(2)	over	0	3	(3)	over
PAYMENTS TO OTHER BODIES	32	0		0		2	under	7	7	0	
<b>PAYMENT TO OTHER BODIES</b>	<b>5,060</b>	<b>(2)</b>	<b>over</b>	<b>(4)</b>	<b>over</b>	<b>(1)</b>	<b>over</b>	<b>7</b>	<b>11</b>	<b>(4)</b>	<b>over</b>
PAYMENT TO CONTRACTORS											
PAYMENT TO PRIVATE CONTRACTOR	80	0		0		0		21	21	0	
PAYMENT TO EXTERNAL CONSULTANTS	20	0		0		0		19	19	0	
<b>PAYMENT TO CONTRACTORS</b>	<b>100</b>	<b>0</b>		<b>0</b>		<b>0</b>		<b>40</b>	<b>40</b>	<b>0</b>	

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FINANCING CHARGES											
INTEREST-DEBT CHARGES	14,383	0		0		0		0	0	0	
I.T. EQUIPMENT LEASING-CONTRACT	67	0		0		(4)	over	27	27	0	
CFCR	19,520	0		0		0		7,692	7,692	0	
INTEREST ON REVENUE BALANCES	(67)	0		0		0		0	0	0	
<b>FINANCING CHARGES</b>	<b>33,903</b>	<b>0</b>		<b>0</b>		<b>(4)</b>	<b>over</b>	<b>7,719</b>	<b>7,719</b>	<b>0</b>	
<b>TOTAL EXPENDITURE</b>	<b>94,618</b>	<b>(55)</b>	<b>over</b>	<b>(58)</b>	<b>over</b>	<b>25</b>	<b>under</b>	<b>26,768</b>	<b>26,932</b>	<b>(164)</b>	<b>over</b>
INCOME											
SALES - DEPARTMENTS OF THE AUTHORITY	(1,170)	0		0		0		(540)	(540)	0	
FEES AND CHARGES - GENERAL	(4,539)	3	over rec	7	over rec	(5)	under rec	(1,366)	(1,374)	8	over rec
RENTAL INCOME	(460)	0		0		0		0	0	0	
HOUSE RENTS	(83,187)	0		0		0		(34,726)	(34,726)	0	
LOCK UP RENTS	(2,392)	0		0		0		(1,077)	(1,077)	0	
COMMISSION	(216)	0		0		0		(32)	(32)	0	
INSURANCE RECOVERIES	(250)	0		0		0		(31)	(31)	0	
OTHER INCOME	(2,272)	2	over rec	2	over rec	2	over rec	(611)	(614)	3	over rec
REALLOCATION OF SUPPORT COSTS	(751)	0		0		0		0	0	0	
<b>TOTAL INCOME</b>	<b>(95,237)</b>	<b>5</b>	<b>over rec</b>	<b>9</b>	<b>over rec</b>	<b>(3)</b>	<b>under rec</b>	<b>(38,383)</b>	<b>(38,394)</b>	<b>11</b>	<b>over rec</b>
<b>TOTAL YEAR END T/FER TO/FROM BALANCE SHEET</b>	<b>619</b>	<b>50</b>	<b>under</b>	<b>49</b>	<b>under</b>	<b>(22)</b>	<b>over</b>	<b>286</b>	<b>133</b>	<b>153</b>	<b>under</b>
<b>NET EXPENDITURE</b>	<b>0</b>	<b>0</b>		<b>0</b>		<b>(0)</b>	<b>over</b>	<b>(11,329)</b>	<b>(11,329)</b>	<b>(0)</b>	<b>over</b>