

South Lanarkshire Council

Revenue Budget Monitoring Statement

Period Ended 14 July 2023 (No 4)

Housing and Technical Resources

Committee

Service Departments :-

Housing Services

Property Services

Total Housing and Technical Resources

| Annual Budget | Forecast for Year | Annual Forecast Over / Under | Budget Proportion 14/07/23 | Actual to Period 4 14/07/23 | Variance 14/07/23 |
|------------------|----------------------|------------------------------------|----------------------------------|-----------------------------------|----------------------|
| £m | £m | £m | £m | £m | £m |
| 8.464 | 8.464 | 0.000 | 2.721 | 2.721 | 0.000 |
| 5.712 | 5.712 | 0.000 | 10.720 | 10.720 | 0.000 |
| 14.176 | 14.176 | 0.000 | 13.441 | 13.441 | 0.000 |

Housing and Technical Resources (excl HRA) Variance Analysis 2023/24 (Period 4)

| Subjective Head | Variance | Subjective line | Service / amount | Explanation |
|-----------------------|-------------|---|---------------------------------|--|
| Employee Costs | 418k under | APT&C Basic / Overtime / Superannuation / National Insurance - 616k under | Property Services - 603k under | The variance relates to vacancies which are actively being recruited in line with Service requirements. |
| | | Manual Basic / Overtime / Superannuation / National Insurance - (181k) over | Property Services - (181k) over | The variance reflects the current level of trade operatives and overtime required to meet service demands. |
| Property Costs | (143k) over | Service Charge - (69k) over | Property Services - (69k) over | The overspend relates to the cost of shopping centre service charges which are not recoverable from tenants. |
| | | Repairs and Maintenance - Internal /External Contractor – (51k) over | Housing Services - (34k) over | The overspend relates to the cost of works on temporary accommodation to meet current demand. This has been managed within the overall service budget. |
| Supplies and Services | (318k) over | Materials/Stores – (301k) over | Property Services – (301k) over | Expenditure on materials varies depending on the current workload demands and timing of works on a wide variety of capital and revenue works. |

| Subjective Head | Variance | Subjective line | Service / amount | Explanation |
|-------------------------|------------------------|---|--|--|
| Payments to Contractors | 445k under | Payments to Private Contractors – 493k under | Property Services – 493k under | Expenditure on contractor payments varies depending on the current workload demands and timing of works on a wide variety of capital and revenue works. |
| Income | (424k) under recovered | Rental Income - (103k) under recovered | Property Services - (103k) under recovered | The under recovery relates to the shopping centre income which is lower than budgeted due to vacant units. |
| | | Recovery from Capital / Recharges - Departments of the Authority - (339k) under recovered | Property Services - (339k) under recovered | The level of income recovered varies depending on the current workload and the timing of a wide variety of projects and is offset by a reduction in expenditure. |

* The underlined variances represent new variances since the last report.

South Lanarkshire Council

Housing & Technical Resources - Total

Expenditure / Income Variance Trends 2023/24

| | REVISED ANNUAL BUDGET 2023/24 | PERIOD 2 VARIANCE AMOUNT | Over/ Under | PERIOD 4 ESTIMATE TO DATE | PERIOD 4 ACTUAL TO DATE | PERIOD 4 VARIANCE AMOUNT | Over/ Under |
|---|--|--------------------------------|----------------|---------------------------------|-------------------------------|--------------------------------|----------------|
| EMPLOYEE COSTS | | | | | | | |
| APT & C BASIC | 16,125 | 96 | under | 4,245 | 3,805 | 440 | under |
| APT & C OVERTIME | 204 | 5 | under | 55 | 40 | 15 | under |
| APT & C SUPERANNUATION | 3,124 | 23 | under | 819 | 717 | 102 | under |
| APT & C NIC | 1,673 | 14 | under | 440 | 381 | 59 | under |
| MANUAL BASIC | 18,765 | (15) | over | 4,978 | 5,000 | (22) | over |
| MANUAL OVERTIME | 588 | (22) | over | 156 | 294 | (138) | over |
| MANUAL SUPERANNUATION | 3,613 | (1) | over | 959 | 956 | 3 | under |
| MANUAL NIC | 1,895 | (7) | over | 503 | 527 | (24) | over |
| TRAVEL AND SUBSISTANCE | 25 | 0 | - | 6 | 4 | 2 | under |
| OTHER EMPLOYEE COSTS | 339 | (2) | over | 131 | 138 | (7) | over |
| PENSION INCREASES | 602 | (13) | over | 160 | 160 | 0 | - |
| ADDITIONAL PENSION COSTS | 13 | (1) | over | 0 | 12 | (12) | over |
| EMPLOYEE COSTS | 46,966 | 77 | under | 12,452 | 12,034 | 418 | under |
| PROPERTY COSTS | | | | | | | |
| RATES | 2,316 | 9 | under | 27 | 0 | 27 | under |
| SCOTTISH WATER - UNMETERED CHARGES | 12 | 1 | under | 2 | 0 | 2 | under |
| SCOTTISH WATER - METERED CHARGES | 240 | (2) | over | 23 | 20 | 3 | under |
| RENT | 1,836 | (3) | over | 497 | 500 | (3) | over |
| SERVICE CHARGE | 439 | 0 | - | 155 | 224 | (69) | over |
| FACTORING CHARGES | 9 | 0 | - | 0 | 0 | 0 | - |
| OTHER ACCOMMODATION COSTS | 2,274 | 0 | - | 1,361 | 1,336 | 25 | under |
| BED AND BREAKFAST | 27 | 0 | - | 7 | 21 | (14) | over |
| PROPERTY INSURANCE | 374 | 4 | under | 20 | 13 | 7 | under |
| SECURITY COSTS | 299 | 5 | under | 70 | 55 | 15 | under |
| GROUND MAINTENANCE | 52 | (1) | over | 52 | 53 | (1) | over |
| GROUNDS MAINTENANCE ADDITIONAL WORKS | 10 | 0 | - | 2 | 2 | 0 | - |
| REPAIRS & MAINTENANCE - INTERNAL CONTRACTOR | 2,796 | (13) | over | 1,592 | 551 | 1,041 | under |
| LIFE CYCLE MAINTENANCE | 600 | (1) | over | 558 | 1,505 | (947) | over |
| REPAIRS & MAINTENANCE - EXTERNAL CONTRACTOR | 390 | (2) | over | 152 | 297 | (145) | over |
| HOUSING - RENT FREE ACCOMMODATION | 0 | (2) | over | 0 | 4 | (4) | over |
| HOUSING - RENT W/O UNLET PERIODS | 730 | 0 | - | 195 | 174 | 21 | under |
| HOUSING - RENT W/O BAD PERIODS | 778 | 2 | under | 60 | 53 | 7 | under |
| ELECTRICITY - CONTRACT | 903 | (1) | over | 240 | 283 | (43) | over |
| ELECTRICITY - NON CONTRACT | 29 | 0 | - | 8 | 5 | 3 | under |
| GAS | 650 | (7) | over | 144 | 152 | (8) | over |
| HEATING OIL | 11 | 0 | - | 1 | 1 | 0 | - |
| FIXTURE & FITTINGS | 891 | 0 | - | 260 | 278 | (18) | over |
| JANITOR SERVICE | 164 | 12 | under | 164 | 152 | 12 | under |
| CLEANING CONTRACT | 407 | (16) | over | 377 | 393 | (16) | over |
| CLEANING OUTWITH CONTRACT | 0 | (16) | over | 0 | 16 | (16) | over |
| CLEANING MATERIALS | 10 | 0 | - | 2 | 2 | 0 | - |
| WINDOW CLEANING | 2 | 0 | - | 1 | 0 | 1 | under |
| PEST CONTROL | 6 | (2) | over | 5 | 5 | 0 | - |
| REFUSE UPLIFT | 404 | 28 | under | 115 | 132 | (17) | over |
| REMOVAL & STORAGE COSTS | 52 | 0 | - | 14 | 7 | 7 | under |
| OTHER PROPERTY COSTS | 511 | (6) | over | 168 | 163 | 5 | under |
| OFFICE ACCOM-FACILITIES MANAGEMENT | 1,113 | (18) | over | 1,113 | 1,131 | (18) | over |
| ACCOMMODATION RECHARGE TO USERS | 33 | 0 | - | 14 | 14 | 0 | - |
| PROPERTY COSTS | 18,368 | (29) | over | 7,399 | 7,542 | (143) | over |

South Lanarkshire Council

Housing & Technical Resources - Total

Expenditure / Income Variance Trends 2023/24

| | REVISED ANNUAL BUDGET 2023/24 | PERIOD 2 VARIANCE AMOUNT | Over/ Under | PERIOD 4 ESTIMATE TO DATE | PERIOD 4 ACTUAL TO DATE | PERIOD 4 VARIANCE AMOUNT | Over/ Under |
|---|--|--------------------------------|----------------|---------------------------------|-------------------------------|--------------------------------|----------------|
| SUPPLIES AND SERVICES | | | | | | | |
| COMPUTER EQUIPMENT PURCHASE | 475 | 11 | under | 302 | 342 | (40) | over |
| COMPUTER EQUIPMENT MAINTENANCE | 7 | 2 | under | 2 | 0 | 2 | under |
| I.T. EQUIPMENT MAINT-CONTRACT | 223 | (8) | over | 61 | 39 | 22 | under |
| EQUIPMENT, APPARATUS AND TOOLS | 46 | 3 | under | 10 | 2 | 8 | under |
| ADAPTATIONS FOR CLIENTS | 500 | 0 | - | 78 | 87 | (9) | over |
| FURNITURE - OFFICE | 0 | 0 | - | 0 | 1 | (1) | over |
| FURNISHINGS | 0 | (16) | over | 0 | 5 | (5) | over |
| MATERIALS | 12,715 | 0 | - | 2,936 | 3,237 | (301) | over |
| AUDIO VISUAL | 10 | 0 | - | 7 | 7 | 0 | - |
| PUBLICATIONS, JOURNALS, NEWSPAPERS ETC. | 2 | 0 | - | 0 | 0 | 0 | - |
| TV LICENCES - EDUCATION | 1 | 0 | - | 0 | 0 | 0 | - |
| FOODSTUFFS - GENERAL | 2 | 0 | - | 0 | 0 | 0 | - |
| PROTECTIVE CLOTHING & UNIFORMS | 44 | 2 | under | 10 | 5 | 5 | under |
| OTHER SUPPLIES AND SERVICES | 183 | 3 | under | 95 | 90 | 5 | under |
| HEALTH AND SAFETY | 1 | 0 | - | 0 | 0 | 0 | - |
| CATERING - CONTRACT | 1 | 0 | - | 0 | 0 | 0 | - |
| OUTSOURCED MAIL | 0 | (1) | over | 0 | 4 | (4) | over |
| SUPPLIES AND SERVICES | 14,210 | (4) | over | 3,501 | 3,819 | (318) | over |
| TRANSPORT AND PLANT | | | | | | | |
| PURCHASE OF PLANT | 125 | (6) | over | 29 | 41 | (12) | over |
| FLEET SERVICES - FUEL | 0 | (1) | over | 0 | 1 | (1) | over |
| FLEET SERVICES - VEHICLE HIRE | 42 | 0 | - | 11 | 12 | (1) | over |
| POOL CAR RECHARGE - RENTAL CHARGE | 111 | (8) | over | 11 | 12 | (1) | over |
| POOL CAR RECHARGE - FUEL | 26 | 1 | under | 3 | 0 | 3 | under |
| POOL CAR RECHARGE - ADDITIONAL CHARGES | 1 | 0 | - | 0 | 0 | 0 | - |
| OTHER TRANSPORT COSTS | 0 | 0 | - | 0 | 1 | (1) | over |
| TRANSPORT INSURANCE | 44 | 3 | under | 11 | 0 | 11 | under |
| LICENCES | 0 | 0 | - | 0 | 5 | (5) | over |
| PLANT SERVICES | 7 | 0 | - | 2 | 2 | 0 | - |
| FLEET SERVICE CHARGES VEHICLE MAINTENANCE | 329 | (5) | over | 102 | 113 | (11) | over |
| FLEET SERVICE CHARGES UNSCHEDULED LABOUR | 1 | 0 | - | 0 | 0 | 0 | - |
| FLEET SERVICE CHARGES PLANT MAINTENANCE | 7 | (1) | over | 7 | 7 | 0 | - |
| FLEET SERVICE CHARGES ASSET MODIFICATIONS | 15 | 1 | under | 0 | 0 | 0 | - |
| FLEET SERVICE CHARGES LEASING | 1,402 | 0 | - | 590 | 636 | (46) | over |
| FLEET SERVICE CHARGES HIRED VEHICLES | 202 | 5 | under | 58 | 48 | 10 | under |
| FLEET SERVICE CHARGES CONTRACT HIRE | 49 | 2 | under | 5 | 3 | 2 | under |
| FLEET SERVICE CHARGES ROAD FUND LICENCES/MOT | 117 | (4) | over | 65 | 65 | 0 | - |
| FLEET SERVICE CHARGES FUEL | 842 | (4) | over | 228 | 197 | 31 | under |
| HIRE OF EXTERNAL VEHICLES | 23 | (1) | over | 6 | 10 | (4) | over |
| HIRE OF EXTERNAL PLANT | 257 | 16 | under | 59 | 12 | 47 | under |
| HIRE OF SCAFFOLDING | 1,077 | (5) | over | 226 | 222 | 4 | under |
| HIRE OF SKIPS | 32 | (16) | over | 3 | 39 | (36) | over |
| TAXI CHARGES - CONTRACTED | 13 | (1) | over | 3 | 3 | 0 | - |
| TAXI CHARGES - AD HOC | 0 | 0 | - | 0 | 0 | 0 | - |
| TRANSPORT AND PLANT | 4,722 | (24) | over | 1,419 | 1,429 | (10) | over |
| ADMINISTRATION | | | | | | | |
| PRINTING AND STATIONERY | 84 | 0 | - | 20 | 12 | 8 | under |
| TELEPHONES | 93 | 6 | under | 22 | 2 | 20 | under |
| MOBILE PHONES | 50 | 2 | under | 11 | 3 | 8 | under |
| ADVERTISING - OF COUNCIL SERVICE AVAILABILITY | 7 | 0 | - | 0 | 0 | 0 | - |
| ADVERTISING - OTHER | 6 | 0 | - | 2 | 0 | 2 | under |
| POSTAGES/COURIERS | 21 | (2) | over | 3 | 7 | (4) | over |
| MEMBERSHIP FEES/SUBSCRIPTIONS | 14 | (3) | over | 3 | 3 | 0 | - |
| INSURANCE | 216 | 4 | under | 5 | 0 | 5 | under |
| MEDICAL COSTS | 16 | 0 | - | 3 | 5 | (2) | over |
| LEGAL EXPENSES | 16 | (2) | over | 1 | 4 | (3) | over |
| PETTY OUTLAYS | 12 | 1 | under | 3 | 7 | (4) | over |
| HOSPITALITY / CIVIC RECOGNITION | 2 | 0 | - | 0 | 0 | 0 | - |
| PAYPOINT AGENCY FEES | 0 | (4) | over | 0 | 4 | (4) | over |
| OTHER ADMIN COSTS | 13 | 0 | - | 2 | 0 | 2 | under |
| TRAINING | 0 | 0 | - | 0 | 1 | (1) | over |
| INTERNAL SUPPORT SERVICES ALLOCATION | 457 | 0 | - | 0 | 0 | 0 | - |
| CENTRAL ADMINISTRATION | 2,749 | 0 | - | 0 | 0 | 0 | - |
| ADMINISTRATION | 3,756 | 2 | under | 75 | 48 | 27 | under |

South Lanarkshire Council

Housing & Technical Resources - Total

Expenditure / Income Variance Trends 2023/24

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|---|--|--------------------------------|------------------|---------------------------------|-------------------------------|--------------------------------|------------------|
| PAYMENT TO OTHER BODIES | | | | | | | |
| OTHER COMMITTEES OF THE AUTHORITY | 1,803 | 3 | under | 41 | 33 | 8 | under |
| PAYMENTS TO OTHER BODIES | 1,166 | 0 | - | 171 | 171 | 0 | - |
| SUPPORTING PEOPLE INTERNAL PROVIDER | 1,201 | 0 | - | 373 | 373 | 0 | - |
| SUPPORTING PEOPLE EXTERNAL PROVIDER | 661 | 0 | - | 160 | 155 | 5 | under |
| HOUSING ADMINISTRATION | 886 | 0 | - | 360 | 360 | 0 | - |
| ASSISTANCE TO HOME OWNERS | 982 | 0 | - | 353 | 362 | (9) | over |
| PRIVATE INDIVIDUALS - GENERAL | 155 | (1) | over | 1 | 1 | 0 | - |
| PAYMENT TO OTHER BODIES | 6,854 | 2 | under | 1,459 | 1,455 | 4 | under |
| PAYMENT TO CONTRACTORS | | | | | | | |
| PAYMENT TO PRIVATE CONTRACTOR | 18,484 | 0 | - | 2,261 | 1,768 | 493 | under |
| PAYMENT TO EXTERNAL CONSULTANTS | 306 | (20) | over | 52 | 100 | (48) | over |
| PAYMENT TO CONTRACTORS | 18,790 | (20) | over | 2,313 | 1,868 | 445 | under |
| FINANCING CHARGES | | | | | | | |
| I.T. EQUIPMENT LEASING-CONTRACT | 152 | 4 | under | 8 | 7 | 1 | under |
| INTEREST ON REVENUE BALANCES | 2 | 0 | - | 0 | 0 | 0 | - |
| FINANCING CHARGES | 154 | 4 | under | 8 | 7 | 1 | under |
| TOTAL EXPENDITURE | 113,820 | 8 | under | 28,626 | 28,202 | 424 | under |
| INCOME | | | | | | | |
| CONTRIBUTIONS FROM OTHER BODIES | (1,734) | 0 | - | (545) | (545) | 0 | - |
| SALES - DEPARTMENTS OF THE AUTHORITY | (460) | 0 | - | 0 | 0 | 0 | - |
| FEES AND CHARGES - GENERAL | (580) | 0 | - | (65) | (70) | 5 | over rec |
| FEES AND CHARGES - DEPARTMENTS OF THE A | (48) | 0 | - | 0 | 0 | 0 | - |
| RENTAL INCOME | (4,775) | (1) | under rec | (1,471) | (1,368) | (103) | under rec |
| HOUSE RENTS | (6,005) | 0 | - | (1,379) | (1,398) | 19 | over rec |
| OTHER INCOME | (2,732) | 0 | - | (638) | (632) | (6) | under rec |
| REALLOCATION OF CENTRAL SUPPORT COSTS | (876) | 0 | - | 0 | 0 | 0 | - |
| REALLOCATION OF SUPPORT COSTS | (1,628) | 0 | - | 0 | 0 | 0 | - |
| RECOVERY FROM CAPITAL | (42,648) | (322) | under rec | (7,188) | (4,455) | (2,733) | under rec |
| RECHARGES - DEPARTMENTS OF AUTHORITY | (38,059) | 315 | over rec | (3,899) | (6,293) | 2,394 | over rec |
| MANUAL RECHARGES - DEPARTMENTS OF AUTHORITY | (99) | 0 | - | 0 | 0 | 0 | - |
| INCOME | (99,644) | (8) | under rec | (15,185) | (14,761) | (424) | under rec |
| NET EXPENDITURE | 14,176 | 0 | - | 13,441 | 13,441 | 0 | - |