

Appendix D

South Lanarkshire Council

Revenue Budget Monitoring Statement

Period Ended 1 February 2019 (No.12)

Housing and Technical Resources

Service Departments :-

Housing Services

Property Services

Position before Transfers to Reserves

Transfers to Reserves as at 01/02/19

Position After Transfers to Reserves at 01/02/19

Annual Budget	Forecast for Year BEFORE Transfers	Annual Forecast Variance BEFORE Transfers	Annual Forecast Variance AFTER Transfers
£m	£m	£m	£m
7.456	6.523	0.933	0.034
12.762	12.796	(0.034)	(0.034)
20.218	19.319	0.899	0.000

Budget Proportion to 01/02/19	Actual to Period 12 to 01/02/19 BEFORE Transfers	Variance to 01/02/19 BEFORE Transfers
£m	£m	£m
6.175	5.362	0.813 under
13.407	13.421	(0.014) over
19.582	18.783	0.799 under
0.000	0.799	(0.799) over
19.582	19.582	0.000

Housing and Technical Resources (excl HRA) Variance Analysis 2018/19 (Period 12)

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Employee Costs	220k under	APT&C Basic / Superannuation / National Insurance - 230k under	Property Services - 224k under	The underspend is due to higher than anticipated staff turnover.
Property Costs	150k under	Rates - 60k under	Property Services - 58k under	The underspend reflects a reduction in the level of empty properties requiring to be funded by Estates. The new tenants are liable for the payment of the rates.
		Rent - (47k) over	Property Services - (51k) over	The overspend reflects the current rental costs incurred on office accommodation properties.
		Other Accommodation Costs - 92k under	Housing Services - 92k under	The number of temporary accommodation units has been lower than anticipated and is partially offset by an under recovery of rental income.
		Repairs and Maintenance - Internal and External Contractor and Lifecycle Maintenance - (134k) over	Housing Services - (93k) over Property Services - (41k) over	This overspend is due to a greater than anticipated volume of repairs in relation to managed properties across both Housing and Property Services.

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Property Costs (cont)		Rent Written Off - Unlet Periods - (30k) over	Property Services - (50k) over	The void levels in Estates managed properties were higher than anticipated.
		Rent Written Off - Bad Periods - 133k under	Housing Services - 160k under	This underspend reflects a lower than anticipated level of bad debt provision due to changes to the roll out of Universal Credit.
		<u>Fixtures and Fittings - 48k under</u>	<u>Housing Services - 48k under</u>	This is a demand led line and the expenditure on homelessness properties has been lower than anticipated.
Payments to Other Bodies	(120k) over	Assistance to Home Owners - (185k) over	Property Services - (185k) over	This overspend is mainly due to grants provided to homeowners for adaptations identified by Social Work.
Income	479k over recovered	House Rents (Temporary Accommodation) - 503k over recovered	Housing Services - 503k over recovered	An element of the funding received for Temporary Accommodation will not be required in the current year as a result of implementation timescales. This funding will be carried forward in reserves to meet costs associated with Homelessness in future years.

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

Housing & Technical Resources - Total

EMPLOYEE COSTS

Housing & Technical Resources - Total	REVISED ANNUAL BUDGET 2018/19	PERIOD 9 VARIANCE AMOUNT	Over/ Under	PERIOD 10 VARIANCE AMOUNT	Over/ Under	PERIOD 11 VARIANCE AMOUNT	Over/ Under	PERIOD 12 ESTIMATE TO DATE	PERIOD 12 ACTUAL TO DATE	PERIOD 12 VARIANCE AMOUNT	Over/ Under
Expenditure / Income Variance Trends 2018/19											
EMPLOYEE COSTS											
APT & C BASIC	6,114	21	under	24	under	95	under	4,986	4,885	101	under
APT & C OVERTIME	69	0	-	(2)	over	16	under	58	50	8	under
APT & C SUPERANNUATION	1,176	80	under	90	under	98	under	960	849	111	under
APT & C NIC	599	14	under	15	under	16	under	489	471	18	under
MANUAL BASIC	0	(9)	over	(11)	over	(13)	over	0	15	(15)	over
MANUAL OVERTIME	0	(1)	over	(1)	over	(1)	over	0	1	(1)	over
MANUAL SUPERANNUATION	0	(2)	over	(2)	over	(3)	over	0	3	(3)	over
MANUAL NIC	0	(1)	over	(1)	over	(1)	over	0	2	(2)	over
TRAVEL AND SUBSISTENCE	29	3	under	4	under	10	under	24	12	12	under
OTHER EMPLOYEE COSTS	105	(16)	over	(22)	over	(22)	over	0	23	(23)	over
PENSION INCREASES	149	5	under	3	under	4	under	129	126	3	under
ADDITIONAL PENSION COSTS	13	8	under	1	under	10	under	11	0	11	under
EMPLOYEE COSTS	8,254	102	under	98	under	209	under	6,657	6,437	220	under

South Lanarkshire Council

Housing & Technical Resources - Total

Expenditure / Income Variance Trends 2018/19

	REVISED ANNUAL BUDGET 2018/19	PERIOD 9 VARIANCE AMOUNT	Over/ Under	PERIOD 10 VARIANCE AMOUNT	Over/ Under	PERIOD 11 VARIANCE AMOUNT	Over/ Under	PERIOD 12 ESTIMATE TO DATE	PERIOD 12 ACTUAL TO DATE	PERIOD 12 VARIANCE AMOUNT	Over/ Under
PROPERTY COSTS											
RATES	2,223	41	under	47	under	52	under	2,186	2,126	60	under
SCOTTISH WATER - UNMETERED CHARGES	8	(5)	over	(6)	over	(8)	over	7	17	(10)	over
SCOTTISH WATER - METERED CHARGES	268	(19)	over	(18)	over	11	under	223	200	23	under
RENT	1,553	(40)	over	(68)	over	(46)	over	1,453	1,500	(47)	over
SERVICE CHARGE	114	0	-	(1)	over	(7)	over	73	85	(12)	over
FACTORING CHARGES	9	3	under	4	under	4	under	8	2	6	under
OTHER ACCOMMODATION COSTS	2,297	66	under	60	under	80	under	2,127	2,035	92	under
BED AND BREAKFAST	30	(4)	over	(4)	over	(1)	over	27	27	0	-
PROPERTY INSURANCE	296	5	under	(3)	over	5	under	296	282	14	under
SECURITY COSTS	63	22	under	23	under	25	under	53	26	27	under
GROUND MAINTENANCE	52	(12)	over	(30)	over	(21)	over	52	67	(15)	over
GROUNDS MAINTENANCE ADDITIONAL WORKS	10	2	under	3	under	3	under	9	6	3	under
REPAIRS & MAINTENANCE - INTERNAL CONTRACTOR	2,433	(101)	over	(97)	over	(126)	over	2,075	2,207	(132)	over
LIFE CYCLE MAINTENANCE	2,363	13	under	0	-	12	under	3,839	3,844	(5)	over
REPAIRS & MAINTENANCE - EXTERNAL CONTRACTOR	352	9	under	(3)	over	(27)	over	253	250	3	under
HOUSING - RENT FREE ACCOMMODATION	0	(1)	over	(5)	over	(8)	over	0	9	(9)	over
HOUSING - RENT W/O UNLET PERIODS	710	(73)	over	(17)	over	(35)	over	608	638	(30)	over
HOUSING - RENT W/O BAD PERIODS	1,301	0	-	30	under	119	under	1,073	940	133	under
ASBESTOS	0	(3)	over	(3)	over	(3)	over	0	3	(3)	over
ELECTRICITY - CONTRACT	932	(79)	over	(49)	over	(8)	over	686	689	(3)	over
ELECTRICITY - NON CONTRACT	24	(5)	over	(22)	over	(6)	over	21	35	(14)	over
GAS	231	(2)	over	6	under	21	under	177	148	29	under
HEATING OIL	6	0	-	0	-	(3)	over	5	8	(3)	over
FIXTURE & FITTINGS	584	43	under	24	under	36	under	347	299	48	under
JANITOR SERVICE	152	0	-	0	-	0	-	152	152	0	-
CLEANING CONTRACT	196	(1)	over	(1)	over	(1)	over	196	197	(1)	over
CLEANING MATERIALS	10	2	under	1	under	2	under	8	7	1	under
WINDOW CLEANING	2	(1)	over	0	-	0	-	2	6	(4)	over
PEST CONTROL	3	0	-	0	-	1	under	3	2	1	under
REFUSE UPLIFT	37	2	under	1	under	7	under	28	26	2	under
REMOVAL & STORAGE COSTS	15	10	under	29	under	12	under	13	0	13	under
OTHER PROPERTY COSTS	494	(3)	over	8	under	1	under	319	336	(17)	over
OFFICE ACCOM-FACILITIES MANAGEMENT	1,101	0	-	0	-	2	under	1,099	1,099	0	-
ACCOMMODATION RECHARGE TO USERS	33	0	-	0	-	(3)	over	28	28	0	-
PROPERTY COSTS	17,902	(131)	over	(91)	over	90	under	17,446	17,296	150	under

South Lanarkshire Council

Housing & Technical Resources - Total

Expenditure / Income Variance Trends 2018/19

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SUPPLIES AND SERVICES											
COMPUTER EQUIPMENT PURCHASE	78	0	-	(1)	over	(5)	over	36	44	(8)	over
COMPUTER EQUIPMENT MAINTENANCE	6	4	under	4	under	5	under	5	1	4	under
I.T. EQUIPMENT MAINT-CONTRACT	36	0	-	1	under	5	under	27	17	10	under
I.T.-ELECTRONIC MESSAGING	0	0	-	0	-	0	-	0	1	(1)	over
EQUIPMENT AND OTHER TOOLS	3	1	under	1	under	2	under	3	1	2	under
FURNITURE - OFFICE	0	0	-	(1)	over	(2)	over	0	2	(2)	over
FURNITURE - GENERAL	25	10	under	4	under	6	under	21	9	12	under
AUDIO VISUAL	10	(4)	over	(4)	over	(4)	over	10	14	(4)	over
PUBLICATIONS, JOURNALS, NEWSPAPERS ETC	2	1	under	2	under	2	under	2	0	2	under
TV LICENCES _ EDUCATION	1	0	-	0	-	0	-	1	1	0	-
FOODSTUFFS - GENERAL	9	4	under	4	under	5	under	7	1	6	under
PROTECTIVE CLOTHING & UNIFORMS	4	1	under	1	under	3	under	3	2	1	under
OTHER SUPPLIES AND SERVICES	104	4	under	5	under	8	under	101	93	8	under
HEALTH AND SAFETY	0	(2)	over	(2)	over	(2)	over	0	2	(2)	over
CATERING - CONTRACT	1	0	-	0	-	1	under	1	0	1	under
OUTSOURCED MAIL	0	(4)	over	(4)	over	(4)	over	0	4	(4)	over
SUPPLIES AND SERVICES	279	15	under	10	under	20	under	217	192	25	under
TRANSPORT AND PLANT											
POOL CAR RECHARGE - RENTAL CHARGE	68	(1)	over	(1)	over	2	under	57	53	4	under
POOL CAR RECHARGE - FUEL	19	1	under	1	under	2	under	17	13	4	under
POOL CAR RECHARGE - ADDITIONAL CHARGES	1	0	-	0	-	0	-	0	1	(1)	over
OTHER TRANSPORT COSTS	4	(5)	over	(7)	over	(10)	over	3	13	(10)	over
FLEET SERVICE CHARGES - VEHICLE MAINTENANCE	10	(1)	over	(3)	over	(1)	over	8	9	(1)	over
FLEET SERVICE CHARGES - PARTS	0	(1)	over	(1)	over	(1)	over	0	1	(1)	over
FLEET SERVICE CHARGES - ASSET MODIFICATION	1	0	-	0	-	0	-	0	0	0	-
FLEET SERVICE CHARGES - LEASING	48	(16)	over	(7)	over	(4)	over	43	51	(8)	over
FLEET SERVICE CHARGES - HIRED VEHICLES	4	1	under	2	under	1	under	3	2	1	under
FLEET SERVICE CHARGES - CONTRACT HIRE	45	12	under	13	under	14	under	18	0	18	under
FLEET SERVICE CHARGES - ROAD FUND LICENCES	5	2	under	3	under	3	under	4	1	3	under
FLEET SERVICE CHARGES - FUEL	57	20	under	18	under	27	under	50	18	32	under
HIRE OF SKIPS	0	(1)	over	(1)	over	(2)	over	0	2	(2)	over
TAXI CHARGES - CONTRACTED	11	4	under	5	under	6	under	9	2	7	under
TAXI CHARGES	7	1	under	2	under	2	under	6	3	3	under
TRANSPORT AND PLANT	280	16	under	24	under	39	under	218	169	49	under

South Lanarkshire Council

Housing & Technical Resources - Total

Expenditure / Income Variance Trends 2018/19

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ADMINISTRATION											
PRINTING AND STATIONERY	17	0	-	1	under	3	under	15	12	3	under
TELEPHONES	83	4	under	2	under	(13)	over	80	95	(15)	over
MOBILE PHONES	13	(3)	over	(2)	over	(2)	over	12	13	(1)	over
ADVERTISING - OF COUNCIL SERVICE AVAILABILITY	7	4	under	0	-	0	-	0	0	0	-
ADVERTISING - OTHER	6	3	under	3	under	4	under	5	1	4	under
POSTAGES/COURIERS	15	0	-	(2)	over	(1)	over	11	11	0	-
MEMBERSHIP FEES/SUBSCRIPTIONS	8	(8)	over	(7)	over	(8)	over	7	15	(8)	over
INSURANCE.	42	4	under	4	under	6	under	42	36	6	under
MEDICAL COSTS	6	(3)	over	(3)	over	(3)	over	4	7	(3)	over
LEGAL EXPENSES	16	(4)	over	(7)	over	1	under	14	12	2	under
PETTY OUTLAYS	12	(6)	over	(7)	over	(6)	over	11	17	(6)	over
OTHER ADMIN COSTS	11	1	under	1	under	5	under	8	3	5	under
CONFERENCES - OFFICIALS	0	(1)	over	(2)	over	(2)	over	0	2	(2)	over
TRAINING	1	3	under	2	under	2	under	1	(1)	2	under
INTERNAL SUPPORT SERVICES ALLOCATION	277	0	-	0	-	0	-	0	0	0	-
ADMINISTRATION	514	(6)	over	(17)	over	(14)	over	210	223	(13)	over
PAYMENT TO OTHER BODIES											
OTHER COMMITTEES OF THE AUTHORITY	249	(11)	over	0	-	0	-	23	22	1	under
PAYMENTS TO OTHER BODIES	891	1	under	18	under	25	under	559	541	18	under
SUPPORTING PEOPLE INTERNAL PROVIDER	1,119	14	under	14	under	14	under	961	947	14	under
SUPPORTING PEOPLE EXTERNAL PROVIDER	702	28	under	33	under	(2)	over	541	509	32	under
HOUSING ADMINISTRATION	1,170	0	-	0	-	0	-	990	990	0	-
ASSISTANCE TO HOME OWNERS	2,255	(63)	over	0	-	(195)	over	1,237	1,422	(185)	over
PAYMENT TO OTHER BODIES	6,386	(31)	over	65	under	(158)	over	4,311	4,431	(120)	over
PAYMENT TO CONTRACTORS											
PAYMENT TO PRIVATE CONTRACTOR	2,655	6	under	(15)	over	(23)	over	1,519	1,544	(25)	over
PAYMENT TO EXTERNAL CONSULTANTS	38	7	under	10	under	13	under	32	16	16	under
PAYMENT TO CONTRACTORS	2,693	13	under	(5)	over	(10)	over	1,551	1,560	(9)	over
FINANCING CHARGES											
I.T. EQUIPMENT LEASING-CONTRACT	51	5	under	5	under	10	under	50	32	18	under
FINANCING CHARGES	51	5	under	5	under	10	under	50	32	18	under
TOTAL EXPENDITURE	36,359	(17)	over	89	under	186	under	30,660	30,340	320	under

South Lanarkshire Council

Housing & Technical Resources - Total

Expenditure / Income Variance Trends 2018/19

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INCOME											
CONTRIBUTIONS FROM OTHER BODIES	(367)	23	over rec	64	over rec	3	over rec	(276)	(268)	(8)	under rec
SALES - DEPARTMENTS OF THE AUTHORITY	(653)	0	-	0	-	0	-	0	0	0	-
FEES AND CHARGES - GENERAL	(792)	16	over rec	(52)	under rec	16	over rec	(715)	(727)	12	over rec
FEES AND CHARGES - DEPARTMENTS OF THE AUTHORITY	(46)	0	-	0	-	0	-	0	0	0	-
RENTAL INCOME	(4,515)	(15)	under rec	3	over rec	9	over rec	(3,656)	(3,634)	(22)	under rec
HOUSE RENTS	(5,776)	156	over rec	464	over rec	498	over rec	(4,706)	(5,209)	503	over rec
COMMISSION	0	0	-	(1)	under rec	(1)	under rec	0	1	(1)	under rec
INSURANCE RECOVERIES	0	6	over rec	6	over rec	6	over rec	0	(6)	6	over rec
OTHER INCOME	(2,426)	(4)	under rec	4	over rec	(18)	under rec	(1,725)	(1,714)	(11)	under rec
REALLOCATION OF CENTRAL SUPPORT COSTS	(875)	0	-	0	-	0	-	0	0	0	-
REALLOCATION OF SUPPORT COSTS	(691)	0	-	0	-	0	-	0	0	0	-
INCOME	(16,141)	182	over rec	488	over rec	513	over rec	(11,078)	(11,557)	479	over rec
NET EXPENDITURE	20,218	165	under	577	under	699	under	19,582	18,783	799	under