

Appendix D

South Lanarkshire Council

Revenue Budget Monitoring Statement

Period Ended 11 September 2020 (No.6)

Housing and Technical Resources

Service Departments :-

Housing Services

Property Services

COVID-19

Total Housing and Technical Resources

Annual Budget	Forecast for Year	Annual Forecast Variance	Budget Proportion to 11/09/20	Actual to Period 6 to 11/09/20	Variance to 11/09/20
£m	£m	£m	£m	£m	£m
8.543	8.543	0.000	2.011	2.011	0.000
5.451	5.451	0.000	2.454	2.454	0.000
0.000	0.000	0.000	0.000	0.471	(0.471)
13.994	13.994	0.000	4.465	4.936	(0.471) over

Housing and Technical Resources (excl HRA) Variance Analysis 2020/21 (Period 6)

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Employee Costs	738k under	APT&C Basic / Overtime / Superannuation / National Insurance - 744k under	Property Services - 662k under	The variance relates to vacancies which are actively being recruited, or being held whilst service requirements are determined.
			Housing Services - 82k under	The variance relates to vacancies which are actively being recruited, or being held whilst service requirements are determined.
		Manual Basic / Overtime / Superannuation / National Insurance - 25k under	Property Services - 40k under	This reflects the reduced requirement for overtime due to COVID-19 lock down.
Property Costs	(660k) over	Rent - (78k) over	COVID-19 - (78k) over	The overspend relates to the cost for an additional temporary accommodation to meet increased demand as a result of COVID-19.
		<u>Security - (63k) over</u>	<u>Property Services - (62k) over</u>	The level of security varies depending on the current workload demands and timing of works on a wide variety of capital and revenue works. These are higher due to COVID-19 lock down.

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Property Costs (cont)		<u>Repairs and Maintenance - External Contractor - (67k) over</u> Rent W/o Bad Periods - (161k) over Fixtures and Fittings - (299k) over	<u>COVID-19 - (43k) over</u> Property Services - (161k) over COVID-19 - (307k) over	This reflects the cost of minor alteration works required due to COVID-19. The Estates bad debt provision is higher than anticipated due to the level of debts experienced in Shopping Centre leases. This reflects the current demand for the various elements of Furnishing assistance for temporary accommodation provided due to COVID-19.
Supplies and Services	3,725k under	Materials - 3,711k under	Property Services - 3,712k under	The level of materials varies depending on the current workload demands and timing of works on a wide variety of capital and revenue works. These are delayed due to COVID-19 lock down.
Transport and Plant	531k under	Fleet Services Charges (All lines) - 200k under	Property Services - 194k under	The underspend reflects a reduction in fuel consumption as a result of lockdown restrictions on operatives travel.

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Transport and Plant (cont)		Hire of Plant / Scaffolding / Skips - 316k under	Property Services - 316k under	The level of hires varies depending on the current workload demands and timing of works on a wide variety of capital and revenue works. These are delayed due to COVID-19 lockdown.
Payments to Contractors	3,647k under	Payments to Private Contractors - 3,949k under Payments to External Consultants - (302k) over	Property Services - 3,968k under Property Services - (302k) over	The level of contractor payments varies depending on the current workload demands and timing of works on a wide variety of capital and revenue works. These are delayed due to COVID-19 lockdown. This overspend reflects the requirement to purchase external professional services within the Projects team, to meet current service demands.

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Income (cont)	(8,363k) under recovered	Recovery from Capital - (6,687k) under recovered	Property Services - (6,687k) under recovered	The level of income recovered varies depending on the current workload and the timing of a wide variety of major capital projects and is offset by a reduction in expenditure. These are delayed due to COVID-19 lock down. The income to date includes the agreed recharge to the HRA and capital in relation to down time during lockdown.
		Trading Services Recharges - (1,624k) under recovered	Property Services - (1,624k) under recovered	The level of income recovered varies depending on the current workload and the timing of a wide variety of revenue works and is offset by a reduction in expenditure. These are delayed due to COVID-19 lock down. The income to date includes the agreed recharge to the HRA and capital in relation to down time during lockdown.

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

South Lanarkshire Council

Housing & Technical Resources - Total

Expenditure / Income Variance Trends 2020/21

	REVISED ANNUAL BUDGET 2020/21	PERIOD 3 VARIANCE AMOUNT	Over/ Under	PERIOD 4 VARIANCE AMOUNT	Over/ Under	PERIOD 5 VARIANCE AMOUNT	Over/ Under	PERIOD 6 ESTIMATE TO DATE	PERIOD 6 ACTUAL TO DATE	PERIOD 6 VARIANCE AMOUNT	Over/ Under
EMPLOYEE COSTS											
APT & C BASIC	14,821	254	under	340	under	428	under	6,358	5,856	502	under
APT & C OVERTIME	186	23	under	19	under	26	under	80	46	34	under
APT & C SUPERANNUATION	2,880	65	under	92	under	118	under	1,235	1,099	136	under
APT & C NIC	1,529	38	under	50	under	67	under	654	582	72	under
MANUAL BASIC	17,165	(53)	over	(76)	over	(93)	over	7,365	7,479	(114)	over
MANUAL OVERTIME	1,056	122	under	142	under	164	under	453	271	182	under
MANUAL SUPERANNUATION	3,292	(9)	over	(11)	over	(13)	over	1,413	1,427	(14)	over
MANUAL NIC	1,711	(12)	over	(18)	over	(22)	over	734	763	(29)	over
TRAVEL AND SUBSISTANCE	26	4	under	6	under	6	under	10	4	6	under
OTHER EMPLOYEE COSTS	(28)	(4)	over	(3)	over	(5)	over	(10)	(4)	(6)	over
PENSION INCREASES	601	(22)	over	(13)	over	(15)	over	284	300	(16)	over
REDUNDANCY	13	(6)	over	(6)	over	(5)	over	3	18	(15)	over
EMPLOYEE COSTS	43,252	400	under	522	under	656	under	18,579	17,841	738	under

South Lanarkshire Council

Housing & Technical Resources - Total

Expenditure / Income Variance Trends 2020/21

	REVISED ANNUAL BUDGET 2020/21	PERIOD 3 VARIANCE AMOUNT	Over/ Under	PERIOD 4 VARIANCE AMOUNT	Over/ Under	PERIOD 5 VARIANCE AMOUNT	Over/ Under	PERIOD 6 ESTIMATE TO DATE	PERIOD 6 ACTUAL TO DATE	PERIOD 6 VARIANCE AMOUNT	Over/ Under
PROPERTY COSTS											
RATES	2,089	0	-	0	-	0	-	68	68	0	-
SCOTTISH WATER - UNMETERED CHARGES	12	3	under	4	under	6	under	7	7	0	-
SCOTTISH WATER - METERED CHARGES	239	(5)	over	(2)	over	(1)	over	99	103	(4)	over
RENT	1,262	(4)	over	0	-	(58)	over	850	928	(78)	over
SERVICE CHARGE	123	0	-	0	-	4	under	64	60	4	under
FACTORING CHARGES	9	0	-	0	-	0	-	2	2	0	-
OTHER ACCOMMODATION COSTS	2,287	(32)	over	(19)	over	(19)	over	432	451	(19)	over
BED AND BREAKFAST	27	5	under	7	under	9	under	12	7	5	under
PROPERTY INSURANCE	296	0	-	0	-	0	-	29	29	0	-
SECURITY COSTS	299	(26)	over	(22)	over	(47)	over	130	193	(63)	over
GROUND MAINTENANCE	52	(1)	over	(1)	over	(1)	over	52	53	(1)	over
GROUNDS MAINTENANCE ADDITIONAL WORKS	10	1	under	0	-	1	under	4	2	2	under
REPAIRS & MAINTENANCE - INTERNAL CONTRACTOR	2,676	2	under	0	-	(2)	over	736	741	(5)	over
REPAIRS & MAINTENANCE - INTERNAL CONTRACTORS	0	0	-	(1)	over	0	-	0	0	0	-
LIFE CYCLE MAINTENANCE	828	0	-	0	-	0	-	372	372	0	-
REPAIRS & MAINTENANCE - EXTERNAL CONTRACTOR	380	(47)	over	(9)	over	(24)	over	58	125	(67)	over
ADAPTIONS - INTERNAL CONTRACTORS	0	(3)	over	(3)	over	(4)	over	0	5	(5)	over
HOUSING - RENT FREE ACCOMMODATION	0	(3)	over	(5)	over	(5)	over	0	5	(5)	over
HOUSING - RENT W/O UNLET PERIODS	639	(18)	over	(14)	over	(9)	over	118	129	(11)	over
HOUSING - RENT W/O BAD PERIODS	1,068	(110)	over	(131)	over	(165)	over	149	310	(161)	over
ELECTRICITY - CONTRACT	886	(8)	over	(3)	over	1	under	296	303	(7)	over
ELECTRICITY - NON CONTRACT	24	1	under	1	under	1	under	4	4	0	-
GAS	239	0	-	0	-	1	under	72	72	0	-
HEATING OIL	12	0	-	0	-	0	-	0	0	0	-
FIXTURE & FITTINGS	554	(129)	over	(167)	over	(247)	over	138	437	(299)	over
JANITOR SERVICE	152	0	-	0	-	0	-	152	152	0	-
CLEANING CONTRACT	329	0	-	0	-	(2)	over	265	267	(2)	over
CLEANING OUTWITH CONTRACT	0	0	-	0	-	(3)	over	0	3	(3)	over
CLEANING MATERIALS	10	0	-	(1)	over	(1)	over	4	4	0	-
WINDOW CLEANING	2	(3)	over	(2)	over	1	under	1	0	1	under
PEST CONTROL	4	(1)	over	(1)	over	0	-	2	1	1	under
REFUSE UPLIFT	405	22	under	29	under	40	under	175	132	43	under
REMOVAL & STORAGE COSTS	18	(8)	over	(7)	over	(9)	over	7	22	(15)	over
OTHER PROPERTY COSTS	504	11	under	10	under	13	under	253	221	32	under
OFFICE ACCOM-FACILITIES MANAGEMENT	1,135	(1)	over	(1)	over	2	under	1,135	1,133	2	under
ACCOMMODATION RECHARGE TO USERS	33	0	-	0	-	(7)	over	13	18	(5)	over
PROPERTY COSTS	16,603	(354)	over	(338)	over	(525)	over	5,699	6,359	(660)	over

South Lanarkshire Council

Housing & Technical Resources - Total

Expenditure / Income Variance Trends 2020/21

	REVISED ANNUAL BUDGET 2020/21	PERIOD 3 VARIANCE AMOUNT	Over/ Under	PERIOD 4 VARIANCE AMOUNT	Over/ Under	PERIOD 5 VARIANCE AMOUNT	Over/ Under	PERIOD 6 ESTIMATE TO DATE	PERIOD 6 ACTUAL TO DATE	PERIOD 6 VARIANCE AMOUNT	Over/ Under
SUPPLIES AND SERVICES											
COMPUTER EQUIPMENT PURCHASE	472	3	under	(5)	over	3	under	198	191	7	under
COMPUTER EQUIPMENT MAINTENANCE	6	2	under	(1)	over	0	-	3	3	0	-
I.T. EQUIPMENT MAINT-CONTRACT	223	7	under	(3)	over	6	under	96	92	4	under
EQUIPMENT, APPARATUS AND TOOLS	47	8	under	12	under	15	under	20	1	19	under
ADAPTATIONS FOR CLIENTS	500	0	-	0	-	0	-	193	203	(10)	over
FURNITURE - OFFICE	0	0	-	(3)	over	(3)	over	0	3	(3)	over
FURNITURE - GENERAL	21	0	-	(1)	over	(2)	over	0	1	(1)	over
FURNISHINGS	0	(1)	over	(1)	over	(4)	over	0	4	(4)	over
MATERIALS	12,638	2,242	under	2,869	under	3,451	under	5,678	1,967	3,711	under
AUDIO VISUAL	10	0	-	(1)	over	(1)	over	0	1	(1)	over
PUBLICATIONS, JOURNALS, NEWSPAPERS ETC.	2	0	-	0	-	0	-	0	0	0	-
TV LICENCES - EDUCATION	1	0	-	(1)	over	(1)	over	0	1	(1)	over
FOODSTUFFS - GENERAL	2	0	-	0	-	0	-	0	0	0	-
PROTECTIVE CLOTHING & UNIFORMS	44	(8)	over	(20)	over	(29)	over	20	48	(28)	over
OTHER SUPPLIES AND SERVICES	119	20	under	12	under	17	under	42	10	32	under
HEALTH AND SAFETY	0	0	-	0	-	(1)	over	0	1	(1)	over
CATERING - CONTRACT	1	0	-	0	-	0	-	0	0	0	-
BULK BUYING DISCOUNT	0	0	-	0	-	1	under	0	(1)	1	under
SUPPLIES AND SERVICES	14,086	2,273	under	2,857	under	3,452	under	6,250	2,525	3,725	under
TRANSPORT AND PLANT											
PURCHASE OF PLANT	126	17	under	26	under	(3)	over	49	50	(1)	over
FLEET SERVICES - FUEL	0	(2)	over	(4)	over	(4)	over	0	0	0	-
POOL CAR RECHARGE - RENTAL CHARGE	98	6	under	0	-	1	under	3	3	0	-
POOL CAR RECHARGE - FUEL	26	1	under	0	-	1	under	1	0	1	under
POOL CAR RECHARGE - ADDITIONAL CHARGES	1	0	-	0	-	0	-	0	0	0	-
OTHER TRANSPORT COSTS	5	2	under	1	under	(1)	over	2	2	0	-
TRANSPORT INSURANCE	44	10	under	13	under	17	under	20	13	7	under
PLANT SERVICES	7	1	under	2	under	2	under	3	0	3	under
FLEET SERVICE CHARGES VEHICLE MAINTENANCE	334	(1)	over	(1)	over	(1)	over	150	152	(2)	over
FLEET SERVICE CHARGES UNSCHEDULED LABOUR	1	0	-	0	-	0	-	0	0	0	-
FLEET SERVICE CHARGES PLANT MAINTENANCE	7	0	-	0	-	0	-	3	3	0	-
FLEET SERVICE CHARGES ASSET MODIFICATIONS	15	0	-	0	-	0	-	7	7	0	-
FLEET SERVICE CHARGES LEASING	1,409	1	under	1	under	1	under	634	632	2	under
FLEET SERVICE CHARGES HIRED VEHICLES	206	1	under	0	-	0	-	91	90	1	under
FLEET SERVICE CHARGES CONTRACT HIRE	48	3	under	3	under	4	under	6	1	5	under
FLEET SERVICE CHARGES ROAD FUND LICENCES/MOT	116	0	-	0	-	0	-	52	52	0	-
FLEET SERVICE CHARGES FUEL	787	124	under	154	under	186	under	340	146	194	under
HIRE OF EXTERNAL PLANT	257	33	under	43	under	67	under	114	47	67	under
HIRE OF SCAFFOLDING	1,077	156	under	207	under	291	under	484	162	322	under
HIRE OF SKIPS	32	(18)	over	(37)	over	(55)	over	15	88	(73)	over
TAXI CHARGES - CONTRACTED	16	3	under	2	under	3	under	5	0	5	under
TRANSPORT AND PLANT	4,612	337	under	410	under	509	under	1,979	1,448	531	under

South Lanarkshire Council

Housing & Technical Resources - Total

Expenditure / Income Variance Trends 2020/21

	REVISED ANNUAL BUDGET 2020/21	PERIOD 3 VARIANCE AMOUNT	Over/ Under	PERIOD 4 VARIANCE AMOUNT	Over/ Under	PERIOD 5 VARIANCE AMOUNT	Over/ Under	PERIOD 6 ESTIMATE TO DATE	PERIOD 6 ACTUAL TO DATE	PERIOD 6 VARIANCE AMOUNT	Over/ Under
ADMINISTRATION											
PRINTING AND STATIONERY	87	9	under	(7)	over	(5)	over	35	38	(3)	over
TELEPHONES	94	1	under	0	-	(22)	over	39	56	(17)	over
MOBILE PHONES	38	(2)	over	(4)	over	(21)	over	17	49	(32)	over
ADVERTISING - OF COUNCIL SERVICE AVAILABILITY	7	0	-	0	-	3	under	3	0	3	under
ADVERTISING - OTHER	6	1	under	1	under	0	-	1	1	0	-
POSTAGES/COURIERS	25	1	under	2	under	3	under	5	2	3	under
MEMBERSHIP FEES/SUBSCRIPTIONS	16	(5)	over	(2)	over	(7)	over	7	14	(7)	over
INSURANCE	217	0	-	0	-	2	under	81	79	2	under
MEDICAL COSTS	43	7	under	6	under	8	under	18	9	9	under
LEGAL EXPENSES	16	(4)	over	(4)	over	(3)	over	0	8	(8)	over
PETTY OUTLAYS	15	3	under	1	under	(11)	over	9	16	(7)	over
HOSPITALITY / CIVIC RECOGNITION	0	(1)	over	(1)	over	(1)	over	0	1	(1)	over
OTHER ADMIN COSTS	31	0	-	6	under	6	under	7	0	7	under
TRAINING	4	0	-	(3)	over	(3)	over	0	0	0	-
INTERNAL SUPPORT SERVICES ALLOCATION	457	0	-	0	-	0	-	209	209	0	-
CENTRAL ADMINISTRATION	2,749	0	-	0	-	0	-	1,235	1,235	0	-
ADMINISTRATION	3,805	10	under	(5)	over	(51)	over	1,666	1,717	(51)	over
PAYMENT TO OTHER BODIES											
OTHER COMMITTEES OF THE AUTHORITY	2,369	0	-	0	-	0	-	934	934	0	-
PAYMENTS TO OTHER BODIES	1,287	(3)	over	(5)	over	(4)	over	210	215	(5)	over
SUPPORTING PEOPLE INTERNAL PROVIDER	1,119	0	-	0	-	0	-	521	521	0	-
SUPPORTING PEOPLE EXTERNAL PROVIDER	702	1	under	0	-	0	-	252	252	0	-
HOUSING ADMINISTRATION	1,170	0	-	0	-	0	-	540	540	0	-
ASSISTANCE TO HOME OWNERS	949	(10)	over	(9)	over	0	-	365	364	1	under
PRIVATE INDIVIDUALS - GENERAL	0	(1)	over	(1)	over	(1)	over	0	13	(13)	over
PAYMENT TO OTHER BODIES	7,596	(13)	over	(15)	over	(5)	over	2,822	2,839	(17)	over
PAYMENT TO CONTRACTORS											
PAYMENT TO PRIVATE CONTRACTOR	18,430	3,091	under	3,576	under	3,920	under	8,014	4,065	3,949	under
PAYMENT TO EXTERNAL CONSULTANTS	231	(66)	over	(103)	over	(264)	over	101	403	(302)	over
PAYMENT TO CONTRACTORS	18,661	3,025	under	3,473	under	3,656	under	8,115	4,468	3,647	under

South Lanarkshire Council

Housing & Technical Resources - Total

Expenditure / Income Variance Trends 2020/21

	REVISED ANNUAL BUDGET 2020/21	PERIOD 3 VARIANCE AMOUNT	Over/ Under	PERIOD 4 VARIANCE AMOUNT	Over/ Under	PERIOD 5 VARIANCE AMOUNT	Over/ Under	PERIOD 6 ESTIMATE TO DATE	PERIOD 6 ACTUAL TO DATE	PERIOD 6 VARIANCE AMOUNT	Over/ Under
FINANCING CHARGES											
I.T. EQUIPMENT LEASING-CONTRACT	152	3	under	(18)	over	(11)	over	69	91	(22)	over
INTEREST ON REVENUE BALANCES	1	0	-	1	under	1	under	1	0	1	under
FINANCING CHARGES	153	3	under	(17)	over	(10)	over	70	91	(21)	over
TOTAL EXPENDITURE	108,768	5,681	under	6,887	under	7,682	under	45,180	37,288	7,892	under
INCOME											
CONTRIBUTIONS FROM OTHER BODIES	(485)	(16)	under rec	(12)	under rec	(11)	under rec	(110)	(89)	(21)	under rec
SALES - DEPARTMENTS OF THE AUTHORITY	(606)	(22)	under rec	(19)	under rec	(40)	under rec	(260)	(226)	(34)	under rec
FEES AND CHARGES - GENERAL	(593)	4	over rec	5	over rec	13	over rec	(83)	(89)	6	over rec
FEES AND CHARGES - DEPARTMENTS OF THE AUTHORITY	(48)	0	-	0	-	0	-	0	0	0	-
RENTAL INCOME	(4,575)	0	-	0	-	(4)	under rec	(1,556)	(1,604)	48	over rec
HOUSE RENTS	(4,959)	1	over rec	(51)	under rec	(53)	under rec	(2,100)	(2,082)	(18)	under rec
OTHER INCOME	(2,541)	(7)	under rec	0	-	(16)	under rec	(937)	(899)	(38)	under rec
REALLOCATION OF CENTRAL SUPPORT COSTS	(876)	0	-	0	-	0	-	(45)	(45)	0	-
REALLOCATION OF SUPPORT COSTS	(2,242)	(3)	under rec	(6)	under rec	7	over rec	(644)	(649)	5	over rec
RECOVERY FROM CAPITAL	(40,253)	(3,754)	under rec	(5,161)	under rec	(6,274)	under rec	(18,087)	(11,400)	(6,687)	under rec
TRADING SERVICES RECHARGES	(37,497)	(2,106)	under rec	(1,901)	under rec	(1,747)	under rec	(16,848)	(15,224)	(1,624)	under rec
MANUAL TRADING SERVICES RECHARGES	(99)	(22)	under rec	(29)	under rec	0	-	(45)	(45)	0	-
INCOME	(94,774)	(5,925)	under rec	(7,174)	under rec	(8,125)	under rec	(40,715)	(32,352)	(8,363)	under rec
NET EXPENDITURE	13,994	(244)	over	(287)	over	(443)	over	4,465	4,936	(471)	over