

South Lanarkshire Council

Revenue Budget Monitoring Statement

Period Ended 31 March 2023 (No 14)

Housing and Technical Resources

Committee

Service Departments :-

Housing Services

Property Services

Position Before Transfer to Reserves

Transfers to Reserves as at 31/03/2023

Position After Transfers to Reserves at 31/03/2023

Annual Budget	Forecast for Year Before Transfers	Annual Forecast Variance Before Transfers	Annual Forecast Variance After Transfers	Budget Proportion 31/03/23	Actual to Period 14 31/03/23 Before Transfers	Variance 31/03/23 Before Transfers	
£m	£m	£m	£m	£m	£m	£m	
9.340	9.340	0.000	0.000	9.340	9.237	0.103	under
9.613	9.955	(0.342)	(0.342)	9.613	9.721	(0.108)	over
18.953	19.295	(0.342)	(0.342)	18.953	18.958	(0.005)	over
0.000				0.000	0.075	(0.075)	over
18.953				18.953	19.033	(0.080)	over

Housing and Technical Resources (excl HRA) Variance Analysis 2022/23 (Period 14)

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Employee Costs	451k under	APT&C Basic / Overtime / Superannuation / National Insurance – 1,665k under	Property Services – 1,931k under	The variance relates to vacancies which are actively being recruited in line with Service requirements.
			<u>Housing Services – (266k) over</u>	<u>This relates to the realignment of the Housing Advice and Support Team into the Central Homelessness Team and is offset by an underspend in Housing Administration within Payments to Other Bodies.</u>
		Manual Basic / Overtime / Superannuation / National Insurance - (1,262k) over	Property Services - (1,262k) over	The variance reflects the current level of trade operatives and overtime required to meet service demands.
Property Costs	(1,363k) over	Rates - (167k) over	Property Services - (167k) over	The overspend relates to the cost of relates into vacant shopping centre units.
		Rent - (73k) over	Property Services - (72k) over	The overspend relates to the cost of shopping centre service charges which are not recoverable from tenants.
		Service Charge - (484k) over	Property Services - (459k) over	The overspend relates to the cost of shopping centre service charges which are not recoverable from tenants.

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Property Costs (cont)		Security Costs - 177k under	Property Services – 179k under	The level of security required varies depending on the workload demands and timing of capital and revenue works.
		Repairs and Maintenance - Internal /External Contractor – (790k) over	Property Services – (777k) over	Overspend relates to additional expenditure in property maintenance and estates services.
		Housing - Rent W/O Bad Periods - 346k over	Property Services – 204k under	The underspend reflects a lower than anticipated level of bad debt provision across the estates portfolio.
			Housing Services – 142k under	The underspend reflects a lower than anticipated level of bad debt provision across homelessness services.
		Electricity - (120k) over	Property Services - (117k) over	This relates to the current market prices for utilities which is currently higher than budget.
		Gas - (67k) over	Property Services - (63k) over	This relates to the current market prices for utilities which is currently higher than budget.
		<u>Fixtures and Fittings – (75k) over</u>	<u>Housing Services – (75k) over</u>	<u>This relates to the furniture costs within homeless temporary accommodation and is demand led.</u>

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Property Costs (cont)		Refuse Uplift - (112k) over	Property Services - (106k) over	The level of uplifts varies depending on the current workload demands and timing of capital and revenue works.
Supplies and Services	2,252k under	IT Equipment Maint-Contract – 156k under	Property Services – 162k under	The cost of the IT systems within Property Services were lower than anticipated reflecting the age of the current system. A new system is under development.
		Materials/Stores – 2,002k under	Property Services – 2,001k under	Expenditure on materials varies depending on the current workload demands and timing of works on a wide variety of capital and revenue works.
Transport and Plant	259k under	<u>Purchase of Plant – (66k) over</u>	<u>Property Services – (66k) over</u>	<u>This reflects the purchase of plant in order to enable required revenue and capital works to be delivered.</u>
		Fleet Service Charges Vehicle Maintenance – (60k) over	Property Services – (56k) over	The costs for maintaining vehicles has been higher than budgeted levels.
		Fleet Service Charges Hired Vehicles - 99k under	Property Services – 99k under	Leasing cost for vehicles is higher than anticipated due to price increases and vehicle requirements.

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Transport and Plant (cont)		Hire of External Plant - 198k under	Property Services - 198k under	Expenditure on hire of plant varies depending on the current workload demands and timing of works on a wide variety of capital and revenue works.
		Hire of Scaffolding – 101k under	Property Services - 101k under	Expenditure on hires varies depending on the workload demands and timing of works on a wide variety of capital and revenue works.
Administration Costs	(123k) over	<u>Mobile Phones – (52k) over</u>	<u>Property Services – (50k) over</u>	<u>This reflects the requirement for mobile phones.</u>
		<u>Membership Fees / Subscriptions – (56k) over</u>	<u>Property Services – (55k) over</u>	<u>This relates to the purchase of membership and subscriptions in relation to architects.</u>
Payments to Other Bodies	215k under	<u>Payments to Other Bodies – 92k under</u>	<u>Property Services – 81k under</u>	<u>This relates to the costs in relation to care and repair advice and support which was lower than anticipated.</u>
		<u>Other Committees of the Authority – (61k) over</u>	<u>Property Services – (43k) over</u>	<u>This relates to building services with internal support charges for plant store being slightly higher than budgeted.</u>

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Payments to Other Bodies (cont)		<u>Housing Administration – 294k under</u>	<u>Housing Services – 294k under</u>	<u>This relates to the realignment of the Housing Advice and Support Team into the Central Homelessness Team and is offset by an overspend Employee Costs.</u>
		<u>Assistance to Home Owners (150k) over</u>	<u>Property Services – (150k) over</u>	<u>This variance reflects a higher than anticipated demand for owners grants relating to the participation in the Housing Investment projects.</u>
Payments to Contractors	1,269k under	Payments to Private Contractors – 1,928k under	Property Services – 1,819k 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.
			Housing Services – 109k under	The underspend relates to commissioned services in the Homelessness budget where expenditure varies according to service requirements.
		Payments to External Consultants - (659k) over	Property Services - (659k) over	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	(2,939k) under recovered	<u>Fees and Charges - 242k over recovered</u>	<u>Property Services – 217k over recovered</u>	<u>This relates to service charge income in relation to Office Accommodation charged to external customers and is offset by higher building running costs.</u>
		Rental Income - (182k) under recovered	Property Services - (182k) under recovered	The under recovery relates to the shopping centre income which is lower than budgeted due to vacant units.
		<u>Other Income – (64k) under recovered</u>	<u>Housing Services – £90k over recovered</u>	<u>This reflects funding allocations within Homeless services for R RTP funded posts within the central homelessness team.</u>
			<u>Property Services – (154k) under recovered</u>	<u>This relates to building services minor income streams which are variable each financial year, for example election cost recovery.</u>
		<u>House Rents – (248k) under recovered</u>	<u>Housing Services – (248k under)</u>	<u>This under recovery relates mainly to rent from temporary accommodation stock.</u>
		Recovery from Capital / Recharges - Departments of the Authority - (2,990k) under recovered	Property Services - (2,990k) 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.

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Income (cont)		<u>Year End T/fer to Balance Sheet – 294k over recovered</u>	<u>Property Services – 294k over recovered</u>	<u>This relates to a higher than anticipated drawdown from specific reserves in relation to IJB related adaptations spend which was higher than budgeted.</u>

* The underlined variances represent new variances since the last report

South Lanarkshire Council

Housing & Technical Resources - Total

Expenditure / Income Variance Trends 2022/23

	REVISED ANNUAL BUDGET 2022/23	PERIOD 14 ACTUAL TO DATE	PERIOD 14 VARIANCE AMOUNT	Over/ Under
EMPLOYEE COSTS				
APT & C BASIC	15,516	14,362	1,154	under
APT & C OVERTIME	211	216	(5)	over
APT & C SUPERANNUATION	3,003	2,710	293	under
APT & C NIC	1,742	1,520	223	under
MANUAL BASIC	18,755	19,314	(559)	over
MANUAL OVERTIME	588	1,139	(551)	over
MANUAL SUPERANNUATION	3,610	3,695	(85)	over
MANUAL NIC	2,041	2,108	(67)	over
TRAVEL AND SUBSISTANCE	25	14	11	under
OTHER EMPLOYEE COSTS	262	227	35	under
PENSION INCREASES	602	599	3	under
ADDITIONAL PENSION COSTS	13	14	(1)	over
EMPLOYEE COSTS	46,368	45,918	451	under
PROPERTY COSTS				
RATES	2,153	2,320	(167)	over
SCOTTISH WATER - UNMETERED CHARGES	12	20	(8)	over
SCOTTISH WATER - METERED CHARGES	241	232	9	under
RENT	1,665	1,738	(73)	over
SERVICE CHARGE	141	625	(484)	over
FACTORING CHARGES	9	0	9	under
OTHER ACCOMMODATION COSTS	2,577	2,577	0	-
BED AND BREAKFAST	32	19	13	under
PROPERTY INSURANCE	311	309	2	under
SECURITY COSTS	299	122	177	under
GROUND MAINTENANCE	52	58	(6)	over
GROUNDS MAINTENANCE ADDITIONAL WORKS	10	7	3	under
REPAIRS & MAINTENANCE - INTERNAL CONTRACTOR	3,087	3,708	(621)	over
LIFE CYCLE MAINTENANCE	3,578	2,990	588	under
REPAIRS & MAINTENANCE - EXTERNAL CONTRACTOR	789	1,546	(757)	over
ADAPTIONS - INTERNAL CONTRACTORS	0	2	(2)	over
HOUSING - RENT FREE ACCOMMODATION	0	15	(15)	over
HOUSING - RENT W/O UNLET PERIODS	846	806	40	under
HOUSING - RENT W/O BAD PERIODS	858	512	346	under
ASBESTOS	0	7	(7)	over
ELECTRICITY - CONTRACT	977	1,097	(120)	over
ELECTRICITY - NON CONTRACT	29	18	11	under
GAS	557	624	(67)	over
HEATING OIL	12	26	(14)	over
FIXTURE & FITTINGS	1,306	1,381	(75)	over
JANITOR SERVICE	164	152	12	under
CLEANING CONTRACT	407	395	12	under
CLEANING OUTWITH CONTRACT	0	26	(26)	over
CLEANING MATERIALS	10	18	(8)	over
WINDOW CLEANING	2	2	0	-
PEST CONTROL	6	4	2	under
REFUSE UPLIFT	405	517	(112)	over
REMOVAL & STORAGE COSTS	48	54	(6)	over
OTHER PROPERTY COSTS	511	461	50	under
OFFICE ACCOM-FACILITIES MANAGEMENT	1,113	1,174	(61)	over
ACCOMMODATION RECHARGE TO USERS	33	41	(8)	over
PROPERTY COSTS	22,240	23,603	(1,363)	over

South Lanarkshire Council

Housing & Technical Resources - Total

Expenditure / Income Variance Trends 2022/23

	REVISED ANNUAL BUDGET 2022/23	PERIOD 14 ACTUAL TO DATE	PERIOD 14 VARIANCE AMOUNT	Over/ Under
SUPPLIES AND SERVICES				
COMPUTER EQUIPMENT PURCHASE	474	431	43	under
COMPUTER EQUIPMENT MAINTENANCE	6	0	6	under
I.T. EQUIPMENT MAINT-CONTRACT	222	66	156	under
EQUIPMENT, APPARATUS AND TOOLS	46	4	42	under
ADAPTATIONS FOR CLIENTS	500	500	0	-
FURNITURE - OFFICE	0	1	(1)	over
FURNITURE - GENERAL	0	11	(11)	over
FURNISHINGS	0	17	(17)	over
MATERIALS	12,753	9,503	3,250	under
STOCK/STORE ISSUES	0	1,248	(1,248)	over
AUDIO VISUAL	10	8	2	under
PUBLICATIONS, JOURNALS, NEWSPAPERS ETC.	3	0	3	under
TV LICENCES - EDUCATION	1	1	0	-
FOODSTUFFS - GENERAL	2	2	0	-
PROTECTIVE CLOTHING & UNIFORMS	44	28	16	under
OTHER SUPPLIES AND SERVICES	285	263	22	under
HEALTH AND SAFETY	1	5	(4)	over
CATERING - CONTRACT	1	0	1	under
OUTSOURCED MAIL	0	6	(6)	over
DELIVERY CHARGE	0	2	(2)	over
SUPPLIES AND SERVICES	14,348	12,096	2,252	under
TRANSPORT AND PLANT				
PURCHASE OF PLANT	125	191	(66)	over
FLEET SERVICES - FUEL	0	20	(20)	over
FLEET SERVICES - VEHICLE HIRE	57	57	0	-
POOL CAR RECHARGE - RENTAL CHARGE	111	118	(7)	over
POOL CAR RECHARGE - FUEL	26	1	25	under
POOL CAR RECHARGE - ADDITIONAL CHARGES	1	0	1	under
OTHER TRANSPORT COSTS	0	4	(4)	over
TRANSPORT INSURANCE	44	44	0	-
PLANT SERVICES	7	10	(3)	over
FLEET SERVICE CHARGES VEHICLE MAINTENANCE	330	390	(60)	over
FLEET SERVICE CHARGES UNSCHEDULED LABOUR	1	0	1	under
FLEET SERVICE CHARGES PLANT MAINTENANCE	7	17	(10)	over
FLEET SERVICE CHARGES ASSET MODIFICATIONS	15	3	12	under
FLEET SERVICE CHARGES LEASING	1,401	1,418	(17)	over
FLEET SERVICE CHARGES HIRED VEHICLES	201	102	99	under
FLEET SERVICE CHARGES CONTRACT HIRE	48	12	36	under
FLEET SERVICE CHARGES ROAD FUND LICENCES/MOT	117	166	(49)	over
FLEET SERVICE CHARGES FUEL	860	873	(13)	over
HIRE OF EXTERNAL PLANT	257	59	198	under
HIRE OF SCAFFOLDING	1,077	976	101	under
HIRE OF SKIPS	33	0	33	under
TAXI CHARGES - CONTRACTED	28	26	2	under
TRANSPORT AND PLANT	4,746	4,487	259	under
ADMINISTRATION				
PRINTING AND STATIONERY	84	75	9	under
TELEPHONES	94	66	28	under
MOBILE PHONES	53	105	(52)	over
ADVERTISING - OF COUNCIL SERVICE AVAILABILITY	7	4	3	under
ADVERTISING - OTHER	6	1	5	under
POSTAGES/COURIERS	21	43	(22)	over
MEMBERSHIP FEES/SUBSCRIPTIONS	13	69	(56)	over
INSURANCE	216	210	6	under
MEDICAL COSTS	16	38	(22)	over
LEGAL EXPENSES	17	31	(14)	over
PETTY OUTLAYS	12	14	(2)	over
HOSPITALITY / CIVIC RECOGNITION	2	1	1	under
PAYPOINT AGENCY FEES	0	2	(2)	over
OTHER ADMIN COSTS	13	6	7	under
TRAINING	0	10	(10)	over
INTERNAL SUPPORT SERVICES ALLOCATION	457	457	0	-
CENTRAL ADMINISTRATION	2,616	2,618	(2)	over
ADMINISTRATION	3,627	3,750	(123)	over

South Lanarkshire Council

Housing & Technical Resources - Total

Expenditure / Income Variance Trends 2022/23

	REVISED ANNUAL BUDGET 2022/23	PERIOD 14 ACTUAL TO DATE	PERIOD 14 VARIANCE AMOUNT	Over/ Under
PAYMENT TO OTHER BODIES				
OTHER COMMITTEES OF THE AUTHORITY	2,009	2,070	(61)	over
PAYMENTS TO OTHER BODIES	1,311	1,219	92	under
SUPPORTING PEOPLE INTERNAL PROVIDER	1,129	1,212	(83)	over
SUPPORTING PEOPLE EXTERNAL PROVIDER	726	603	123	under
HOUSING ADMINISTRATION	1,170	876	294	under
ASSISTANCE TO HOME OWNERS	2,264	2,414	(150)	over
PRIVATE INDIVIDUALS - GENERAL	572	572	0	-
PAYMENT TO OTHER BODIES	9,181	8,966	215	under
PAYMENT TO CONTRACTORS				
PAYMENT TO PRIVATE CONTRACTOR	18,194	16,266	1,928	under
PAYMENT TO EXTERNAL CONSULTANTS	306	965	(659)	over
PAYMENT TO CONTRACTORS	18,500	17,231	1,269	under
FINANCING CHARGES				
I.T. EQUIPMENT LEASING-CONTRACT	152	180	(28)	over
INTEREST ON REVENUE BALANCES	2	0	2	under
FINANCING CHARGES	154	180	(26)	over
TOTAL EXPENDITURE	119,164	116,231	2,934	under
INCOME				
CONTRIBUTIONS FROM OTHER BODIES	(2,508)	(2,507)	(1)	under rec
SALES - DEPARTMENTS OF THE AUTHORITY	(460)	(436)	(24)	under rec
FEES AND CHARGES - GENERAL	(591)	(833)	242	over rec
FEES AND CHARGES - DEPARTMENTS OF THE A	(48)	(46)	(2)	under rec
RENTAL INCOME	(4,775)	(4,593)	(182)	under rec
HOUSE RENTS	(5,599)	(5,351)	(248)	under rec
OTHER INCOME	(2,788)	(2,724)	(64)	under rec
REALLOCATION OF CENTRAL SUPPORT COSTS	(846)	(1,038)	192	over rec
REALLOCATION OF SUPPORT COSTS	(1,629)	(1,473)	(156)	under rec
RECOVERY FROM CAPITAL	(42,616)	(31,363)	(11,253)	under rec
RECHARGES - DEPARTMENTS OF AUTHORITY	(37,971)	(40,669)	2,698	over rec
MANUAL RECHARGES - DEPARTMENTS OF AUTHORITY	(99)	(5,664)	5,565	over rec
YEAR END T/FER TO BALANCE SHEET	(281)	(575)	294	over rec
INCOME	(100,211)	(97,272)	(2,939)	under rec
NET EXPENDITURE	18,953	18,959	(5)	over