

South Lanarkshire Council

Revenue Budget Monitoring Statement

Period Ended 31 March 2019 (No.14)

Housing and Technical Resources

Service Departments :-

Housing Services

Property Services

Position before Transfers to Reserves

Transfers to Reserves as at 31/03/19

Position After Transfers to Reserves at 31/03/19

Annual Budget £m	Forecast for Year BEFORE Transfers £m	Annual Forecast Variance BEFORE Transfers £m	Annual Forecast Variance AFTER Transfers £m	Budget Proportion to 31/03/19 £m	Actual to Period 14 to 31/03/19 BEFORE Transfers £m	Variance to 31/03/19 BEFORE Transfers £m
7.478	6.545	0.933	0.034	7.478	6.320	1.158 under
13.329	13.363	(0.034)	(0.034)	13.329	13.326	0.003 under
20.807	19.908	0.899	0.000	20.807	19.646	1.161 under
				0.000	1.140	(1.140) over
				20.807	20.786	0.021 under

Housing and Technical Resources (excl HRA) Variance Analysis 2018/19 (Period 14)

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Employee Costs	344k under	APT&C Basic / Superannuation / National Insurance - 263k under Other Employee Costs - 85k under	Property Services - 247k under Housing Services - 91k under	The underspend is due to higher than anticipated staff turnover. This underspend mainly relates to the Rapid Re-Housing Programme funding which was not spent in the current year due to timing of staff recruitment. The underspend has been transferred to reserves to meet expenditure in future years.
Property Costs	(154k) over	Rates - 86k under Rent - (128k) over	Property Services - 84k under Property Services - (113k) over	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. The overspend reflects the current rental costs incurred on office accommodation properties.

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Property Costs (cont)		Other Accommodation Costs - 76k under	Housing Services - 76k under	The number of temporary accommodation units was lower than anticipated and is partially offset by an under recovery of rental income.
		Repairs and Maintenance - Internal and External Contractor and Lifecycle Maintenance - (257k) over	Housing Services - (169k) over Property Services - (88k) over	This overspend is due to a greater than anticipated volume of repairs in relation to managed properties across both Housing and Property Services.
		Rent Written Off - Unlet Periods - (93k) over	Property Services - (56k) over	The void levels in Estates managed properties were higher than anticipated.
		Rent Written Off - Bad Periods – (118k) over	Housing Services - 124k under	This underspend reflects a lower than anticipated level of bad debt provision due to changes to the roll out of Universal Credit.
			<u>Property Services - (242k) over</u>	This reflects the year end provision for bad debts within Estates and Office Accommodation.
		<u>Electricity - 55k under</u>	<u>Property Services - 86k under</u>	The underspend reflects the lower than anticipated costs for office accommodation properties.

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Property Costs (cont)		Fixtures and Fittings - 183k under	Housing Services - 183k under	This is a demand led line and the expenditure on homelessness properties was lower than anticipated.
Supplies and Services	71k under	<u>Other Supplies and Services - 53k under</u>	<u>Housing Services - 33k under</u>	This underspend on the Refugee programme reflects the timing of expenditure, and is offset by an under recovery of income from the Home Office.
Payments to Other Bodies	22k under	<u>Payments to Other Bodies - 57k under</u> <u>Supporting People - 56k under</u> Assistance to Home Owners - (99k) over	<u>Housing Services - 56k under</u> <u>Housing Services - 56k under</u> Property Services - (99k) over	This underspend reflects efficiencies in the procurement of contracts. This underspend reflects the current cost of delivery from external contractors. This overspend is mainly due to grants provided to homeowners for adaptations identified by Social Work.
Payments to Contractors	64k under	<u>Payments to Private Contractors - 51k under</u>	<u>Housing Services - 51k under</u>	This underspend reflects efficiencies in the procurement of contracts.

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Income	808k over recovered	<u>Contributions from Other Bodies - (80k) under recovered</u>	<u>Housing Services - (80k) under recovered</u>	This under recovery mainly relates to income from the Home Office to cover the Refugee programme, offset by a reduction in expenditure (See Supplies and Services).
		<u>Fees and Charges General - 57k over recovered</u>	<u>Housing Services - 36k over recovered</u>	This relates mainly to contributions from tenants for support services provided.
		House Rents (Temporary Accommodation) - 777k over recovered	Housing Services - 777k over recovered	An element of the funding received for Temporary Accommodation was not required in the current year as a result of implementation timescales. This funding has been transferred to reserves to meet costs associated with Homelessness in future years.

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

South Lanarkshire Council

Housing & Technical Resources - Total

Expenditure / Income Variance Trends 2018/19

	REVISED ANNUAL BUDGET 2018/19	PERIOD 14 ACTUAL TO DATE	PERIOD 14 VARIANCE AMOUNT	Over/ Under
EMPLOYEE COSTS				
APT & C BASIC	6,142	6,029	113	under
APT & C OVERTIME	68	68	0	-
APT & C SUPERANNUATION	1,183	1,048	135	under
APT & C NIC	605	590	15	under
MANUAL BASIC	0	20	(20)	over
MANUAL OVERTIME	0	1	(1)	over
MANUAL SUPERANNUATION	0	4	(4)	over
MANUAL NIC	0	2	(2)	over
TRAVEL AND SUBSISTENCE	29	17	12	under
OTHER EMPLOYEE COSTS	135	50	85	under
PENSION INCREASES	149	151	(2)	over
ADDITIONAL PENSION COSTS	13	0	13	under
EMPLOYEE COSTS	8,324	7,980	344	under
PROPERTY COSTS				
RATES	2,223	2,137	86	under
SCOTTISH WATER - UNMETERED CHARGES	8	20	(12)	over
SCOTTISH WATER - METERED CHARGES	268	244	24	under
RENT	1,553	1,681	(128)	over
SERVICE CHARGE	114	160	(46)	over
FACTORING CHARGES	9	3	6	under
OTHER ACCOMMODATION COSTS	2,297	2,221	76	under
BED AND BREAKFAST	30	29	1	under
PROPERTY INSURANCE	296	276	20	under
SECURITY COSTS	63	26	37	under
GROUND MAINTENANCE	52	71	(19)	over
GROUNDS MAINTENANCE ADDITIONAL WORKS	10	7	3	under
REPAIRS & MAINTENANCE - INTERNAL CONTRACTOR	2,467	2,672	(205)	over
LIFE CYCLE MAINTENANCE	4,080	4,163	(83)	over
REPAIRS & MAINTENANCE - EXTERNAL CONTRACTOR	352	321	31	under
HOUSING - RENT FREE ACCOMMODATION	0	20	(20)	over
HOUSING - RENT W/O UNLET PERIODS	710	803	(93)	over
HOUSING - RENT W/O BAD PERIODS	1,301	1,419	(118)	over
ASBESTOS	0	3	(3)	over
ELECTRICITY - CONTRACT	932	877	55	under
ELECTRICITY - NON CONTRACT	24	37	(13)	over
GAS	231	181	50	under
HEATING OIL	6	12	(6)	over
CARBON REDUCTION COMMITMENT	47	47	0	-
FIXTURE & FITTINGS	584	401	183	under
JANITOR SERVICE	152	152	0	-
CLEANING CONTRACT	200	197	3	under
CLEANING MATERIALS	10	8	2	under
WINDOW CLEANING	2	6	(4)	over
PEST CONTROL	3	2	1	under
REFUSE UPLIFT	37	34	3	under
REMOVAL & STORAGE COSTS	15	3	12	under
OTHER PROPERTY COSTS	493	487	6	under
OFFICE ACCOM-FACILITIES MANAGEMENT	1,100	1,099	1	under
ACCOMMODATION RECHARGE TO USERS	33	37	(4)	over
PROPERTY COSTS	19,702	19,856	(154)	over

South Lanarkshire Council

Housing & Technical Resources - Total

Expenditure / Income Variance Trends 2018/19

	REVISED ANNUAL BUDGET 2018/19	PERIOD 14 ACTUAL TO DATE	PERIOD 14 VARIANCE AMOUNT	Over/ Under
SUPPLIES AND SERVICES				
COMPUTER EQUIPMENT PURCHASE	79	72	7	under
COMPUTER EQUIPMENT MAINTENANCE	6	1	5	under
I.T. EQUIPMENT MAINT-CONTRACT	37	32	5	under
I.T.-ELECTRONIC MESSAGING	0	1	(1)	over
EQUIPMENT AND OTHER TOOLS	3	1	2	under
ADAPTATIONS FOR CLIENTS	0	1	(1)	over
SUPPLIES FOR CLIENTS	0	1	(1)	over
FURNITURE - OFFICE	0	3	(3)	over
FURNITURE - GENERAL	25	9	16	under
FURNISHINGS	0	(3)	3	under
MATERIALS	0	1	(1)	over
AUDIO VISUAL	10	14	(4)	over
PUBLICATIONS, JOURNALS, NEWSPAPERS ETC	2	0	2	under
TV LICENCES _ EDUCATION	1	1	0	-
FOODSTUFFS - GENERAL	9	2	7	under
PROTECTIVE CLOTHING & UNIFORMS	4	4	0	-
OTHER SUPPLIES AND SERVICES	105	52	53	under
HEALTH AND SAFETY	0	3	(3)	over
CATERING - CONTRACT	1	0	1	under
OUTSOURCED MAIL	0	16	(16)	over
SUPPLIES AND SERVICES	282	211	71	under
TRANSPORT AND PLANT				
POOL CAR RECHARGE - RENTAL CHARGE	68	66	2	under
POOL CAR RECHARGE - FUEL	19	15	4	under
POOL CAR RECHARGE - ADDITIONAL CHARGES	1	2	(1)	over
OTHER TRANSPORT COSTS	4	20	(16)	over
FLEET SERVICE CHARGES - VEHICLE MAINTENANCE	10	14	(4)	over
FLEET SERVICE CHARGES - PARTS	0	1	(1)	over
FLEET SERVICE CHARGES - ASSET MODIFICATION	1	0	1	under
FLEET SERVICE CHARGES - LEASING	48	66	(18)	over
FLEET SERVICE CHARGES - HIRED VEHICLES	4	5	(1)	over
FLEET SERVICE CHARGES - CONTRACT HIRE	45	3	42	under
FLEET SERVICE CHARGES - ROAD FUND LICENCES	5	6	(1)	over
FLEET SERVICE CHARGES - FUEL	61	26	35	under
HIRE OF SKIPS	0	2	(2)	over
TAXI CHARGES - CONTRACTED	11	2	9	under
TAXI CHARGES	7	7	0	-
TRANSPORT AND PLANT	284	235	49	under
ADMINISTRATION				
PRINTING AND STATIONERY	17	31	(14)	over
TELEPHONES	83	101	(18)	over
MOBILE PHONES	13	21	(8)	over
ADVERTISING - OF COUNCIL SERVICE AVAILABILITY	7	0	7	under
ADVERTISING - OTHER	6	1	5	under
POSTAGES/COURIERS	15	25	(10)	over
MEMBERSHIP FEES/SUBSCRIPTIONS	8	16	(8)	over
INSURANCE.	42	35	7	under
MEDICAL COSTS	6	9	(3)	over
LEGAL EXPENSES	16	15	1	under
PETTY OUTLAYS	12	19	(7)	over
OTHER ADMIN COSTS	11	25	(14)	over
CONFERENCES - OFFICIALS	1	2	(1)	over
TRAINING	1	(1)	2	under
INTERNAL SUPPORT SERVICES ALLOCATION	277	265	12	under
ADMINISTRATION	515	564	(49)	over

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PAYMENT TO OTHER BODIES				
OTHER COMMITTEES OF THE AUTHORITY	242	234	8	under
PAYMENTS TO OTHER BODIES	922	865	57	under
SUPPORTING PEOPLE INTERNAL PROVIDER	1,119	1,119	0	-
SUPPORTING PEOPLE EXTERNAL PROVIDER	702	646	56	under
HOUSING ADMINISTRATION	1,170	1,170	0	-
ASSISTANCE TO HOME OWNERS	1,949	2,048	(99)	over
PAYMENT TO OTHER BODIES	6,104	6,082	22	under
PAYMENT TO CONTRACTORS				
PAYMENT TO PRIVATE CONTRACTOR	2,655	2,604	51	under
PAYMENT TO EXTERNAL CONSULTANTS	38	25	13	under
PAYMENT TO CONTRACTORS	2,693	2,629	64	under
FINANCING CHARGES				
I.T. EQUIPMENT LEASING-CONTRACT	51	45	6	under
FINANCING CHARGES	51	45	6	under
TOTAL EXPENDITURE	37,955	37,602	353	under
INCOME				
CONTRIBUTIONS FROM OTHER BODIES	(432)	(352)	(80)	under rec
SALES - DEPARTMENTS OF THE AUTHORITY	(653)	(625)	(28)	under rec
FEES AND CHARGES - GENERAL	(792)	(849)	57	over rec
FEES AND CHARGES - DEPARTMENTS OF THE AUTHORITY	(46)	(46)	0	-
RENTAL INCOME	(4,515)	(4,556)	41	over rec
HOUSE RENTS	(5,776)	(6,553)	777	over rec
INSURANCE RECOVERIES	0	(6)	6	over rec
OTHER INCOME	(3,430)	(3,467)	37	over rec
REALLOCATION OF CENTRAL SUPPORT COSTS	(1,012)	(1,011)	(1)	under rec
REALLOCATION OF SUPPORT COSTS	(492)	(491)	(1)	under rec
INCOME	(17,148)	(17,956)	808	over rec
NET EXPENDITURE	20,807	19,646	1,161	under