

South Lanarkshire Council

Revenue Budget Monitoring Statement

Period Ended 3 January 2020 (No.10)

Housing and Technical Resources

Service Departments :-

Housing Services

Property Services

Position before Transfers to Reserves

Transfers to Reserves as at 03/01/20

Position After Transfers to Reserves at 03/01/20

Annual Budget	Forecast for Year BEFORE Transfers	Annual Forecast Variance BEFORE Transfers	Annual Forecast Variance AFTER Transfers	Budget Proportion to 03/01/20 £m	Actual to Period 10 to 03/01/20 BEFORE Transfers £m	Variance to 03/01/20 BEFORE Transfers £m
£m	£m	£m	£m			
Housing Services	8.515	8.196	0.319	5.765	5.568	0.197 under
Property Services	8.571	8.637	(0.066)	9.494	9.531	(0.037) over
Position before Transfers to Reserves	17.086	16.833	0.253	15.259	15.099	0.160 under
Transfers to Reserves as at 03/01/20				0.000	0.160	(0.160) over
Position After Transfers to Reserves at 03/01/20				15.259	15.259	0.000

Housing and Technical Resources (excl HRA) Variance Analysis 2019/20 (Period 10)

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Employee Costs	317k under	APT&C Basic / Overtime / Superannuation / National Insurance - 646k under	Property Services - 551k 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 - (328k) over	Property Services - (303k) over	This reflects the requirement for overtime to meet current service demands.
Property Costs	113k under	Rates - 218k under	Property Services - 218k under	The underspend relates to one-off refunds for rebates in respect of previous financial years.
		Repairs and Maintenance - Internal and External Contractors - (53k) over	Housing Services - 19k under	This underspend is due to repairs for Homeless properties which are demand led.
			Property Services - (72k) over	This overspend is mainly due to repairs for Office Accommodation properties which are demand led. This will be managed within the overall budget.

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Property Costs (cont)		Rent W/o Bad Periods - (194k) over	Housing Services - 191k under	This underspend relates to the change in profile of temporary accommodation and better than expected collection rates for rental income.
			Property Services - (385k) over	The Estates bad debt provision is higher than anticipated due to the level of bad debts being experienced in shopping centre leases.
		Fixtures and Fittings - 60k under	Housing Services - 62k under	This reflects the current demand for the various elements of Furnishing assistance provided to Homelessness Service users.
Supplies and Services	308k under	Materials - 288k under	Property Services - 289k 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.
Transport and Plant	271k under	<u>Hire of External Plant - 65k under</u>	<u>Property Services - 65k under</u>	The level of plant required 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
Transport Plant (cont)		Hire of Scaffolding - 363k under	Property Services - 363k under	The level of scaffolding required varies depending on the current workload demands and timing of works on a wide variety of capital and revenue works.
		Hire of Skips - (119k) over	Property Services - (119k) over	The level of skip hires required varies depending on the current workload demands and timing of works on a wide variety of capital and revenue works.
Payments to Contractors	753k under	Payments to Private Contractors – 1,666k under	Property Services - 1,624k under	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.
		Payments to External Consultants - (913k) over	Property Services - (913k) over	This overspend reflects the requirement to purchase external professional services within the Projects team, to meet current service demands.
Income	(1,570k) under recovered	House Rents - (219k) under recovered	Housing Services - (219k) under recovered	The under recovery in rental income is due to the timing of properties becoming available for use as Homeless lets.

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Income (cont)		Recovery from Capital - (3,907k) under recovered	Property Services - (3,907k) 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 income.
		Recharges - Departments of the Authority - 2,590k over recovered	Property Services - 2,590k over recovered	This over recovery reflects the demand for HRA revenue repairs.

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

South Lanarkshire Council

Housing & Technical Resources - Total

Expenditure / Income Variance Trends 2019/20

	REVISED ANNUAL BUDGET 2019/20	PERIOD 7 VARIANCE AMOUNT	Over/ Under	PERIOD 8 VARIANCE AMOUNT	Over/ Under	PERIOD 9 VARIANCE AMOUNT	Over/ Under	PERIOD 10 ESTIMATE TO DATE	PERIOD 10 ACTUAL TO DATE	PERIOD 10 VARIANCE AMOUNT	Over/ Under
EMPLOYEE COSTS											
APT & C BASIC	14,058	229	under	291	under	297	under	10,590	10,197	393	under
APT & C OVERTIME	183	(5)	over	(3)	over	(2)	over	137	147	(10)	over
APT & C SUPERANNUATION	2,721	105	under	127	under	125	under	2,051	1,880	171	under
APT & C NIC	1,469	53	under	74	under	69	under	1,105	1,013	92	under
MANUAL BASIC	17,032	(63)	over	(34)	over	(44)	over	12,957	12,941	16	under
MANUAL OVERTIME	1,033	(189)	over	(234)	over	(270)	over	786	1,134	(348)	over
MANUAL SUPERANNUATION	3,267	41	under	51	under	54	under	2,485	2,396	89	under
MANUAL NIC	1,718	(71)	over	(78)	over	(88)	over	1,307	1,392	(85)	over
TRAVEL AND SUBSISTENCE	26	2	under	2	under	2	under	17	(2)	19	under
OTHER EMPLOYEE COSTS	(23)	4	under	9	under	(4)	over	(18)	(19)	1	under
PENSION INCREASES	602	1	under	11	under	(3)	over	449	456	(7)	over
ADDITIONAL PENSION COSTS	13	0	-	(14)	over	(14)	over	0	14	(14)	over
EMPLOYEE COSTS	42,099	107	under	202	under	122	under	31,866	31,549	317	under

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PROPERTY COSTS											
RATES	2,117	79	under	137	under	164	under	2,065	1,847	218	under
SCOTTISH WATER - UNMETERED CHARGES	38	(1)	over	12	under	15	under	27	10	17	under
SCOTTISH WATER - METERED CHARGES	261	(25)	over	13	under	(2)	over	169	167	2	under
RENT	1,388	(42)	over	(7)	over	(1)	over	1,040	1,051	(11)	over
SERVICE CHARGE	123	0	-	9	under	25	under	69	45	24	under
FACTORING CHARGES	9	3	under	3	under	4	under	6	2	4	under
OTHER ACCOMMODATION COSTS	2,287	16	under	15	under	7	under	2,089	2,071	18	under
BED AND BREAKFAST	27	4	under	7	under	8	under	22	12	10	under
PROPERTY INSURANCE	296	0	-	4	under	11	under	222	187	35	under
SECURITY COSTS	309	16	under	24	under	10	under	231	209	22	under
GROUND MAINTENANCE	52	(5)	over	(6)	over	(8)	over	52	60	(8)	over
GROUNDS MAINTENANCE ADDITIONAL WORKS	9	1	under	1	under	2	under	7	5	2	under
REPAIRS & MAINTENANCE - INTERNAL CONTRACTOR	2,445	(62)	over	(25)	over	2	under	1,704	1,717	(13)	over
LIFE CYCLE MAINTENANCE	3,793	(6)	over	(7)	over	(7)	over	2,917	2,924	(7)	over
REPAIRS & MAINTENANCE - EXTERNAL CONTRACTOR	669	(39)	over	(35)	over	(38)	over	427	467	(40)	over
HOUSING - RENT FREE ACCOMMODATION	0	(7)	over	(8)	over	(3)	over	0	11	(11)	over
HOUSING - RENT W/O UNLET PERIODS	643	5	under	24	under	29	under	456	415	41	under
HOUSING - RENT W/O BAD PERIODS	905	1	under	(85)	over	(125)	over	365	559	(194)	over
ASBESTOS	0	(14)	over	(14)	over	(5)	over	0	5	(5)	over
ELECTRICITY - CONTRACT	985	(41)	over	(24)	over	(36)	over	569	611	(42)	over
ELECTRICITY - NON CONTRACT	24	3	under	3	under	(1)	over	18	18	0	-
GAS	227	17	under	15	under	14	under	157	149	8	under
HEATING OIL	6	(1)	over	(3)	over	(4)	over	4	8	(4)	over
FIXTURE & FITTINGS	667	23	under	36	under	51	under	512	452	60	under
JANITOR SERVICE	152	0	-	0	-	0	-	152	152	0	-
CLEANING CONTRACT	316	(14)	over	(11)	over	(10)	over	300	326	(26)	over
CLEANING OUTWITH CONTRACT	0	(7)	over	(7)	over	(7)	over	0	7	(7)	over
CLEANING MATERIALS	10	(2)	over	(2)	over	(2)	over	7	9	(2)	over
WINDOW CLEANING	2	1	under	0	-	(1)	over	2	2	0	-
PEST CONTROL	3	1	under	1	under	1	under	2	2	0	-
REFUSE UPLIFT	405	31	under	21	under	44	under	307	276	31	under
REMOVAL & STORAGE COSTS	16	(19)	over	(21)	over	(25)	over	12	40	(28)	over
OTHER PROPERTY COSTS	501	23	under	20	under	16	under	344	317	27	under
OFFICE ACCOM-FACILITIES MANAGEMENT	1,117	(2)	over	(2)	over	(2)	over	1,117	1,119	(2)	over
ACCOMMODATION RECHARGE TO USERS	33	0	-	(6)	over	(7)	over	23	29	(6)	over
PROPERTY COSTS	19,835	(63)	over	82	under	119	under	15,394	15,281	113	under

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SUPPLIES AND SERVICES											
COMPUTER EQUIPMENT PURCHASE	553	(17)	over	(2)	over	(17)	over	437	425	12	under
COMPUTER EQUIPMENT MAINTENANCE	6	3	under	3	under	3	under	5	0	5	under
I.T. EQUIPMENT MAINT-CONTRACT	145	7	under	20	under	9	under	100	87	13	under
EQUIPMENT AND OTHER TOOLS	47	0	-	22	under	23	under	11	6	5	under
ADAPTATIONS FOR CLIENTS	500	0	-	0	-	0	-	271	271	0	-
FURNITURE - OFFICE	0	(1)	over	(2)	over	(3)	over	0	3	(3)	over
FURNITURE - GENERAL	20	(13)	over	(14)	over	(23)	over	16	27	(11)	over
FURNISHINGS	0	0	-	(4)	over	0	-	0	44	(44)	over
MATERIALS	9,262	96	under	384	under	355	under	5,505	5,217	288	under
STOCK/STORE ISSUES	3,375	0	-	0	-	0	-	2,596	2,596	0	-
MATERIALS, APPARATUS AND EQUIPMENT	0	(1)	over	(1)	over	(1)	over	0	4	(4)	over
AUDIO VISUAL	10	0	-	5	under	0	-	0	0	0	-
PUBLICATIONS, JOURNALS, NEWSPAPERS ETC	2	1	under	1	under	1	under	2	0	2	under
TV LICENCES _ EDUCATION	1	(1)	over	(1)	over	0	-	1	1	0	-
FOODSTUFFS - GENERAL	2	(1)	over	(1)	over	(2)	over	0	2	(2)	over
PROTECTIVE CLOTHING & UNIFORMS	45	6	under	9	under	7	under	31	21	10	under
LAUNDRY COSTS	0	0	-	0	-	(1)	over	0	1	(1)	over
OTHER SUPPLIES AND SERVICES	103	21	under	31	under	31	under	83	50	33	under
CATERING - CONTRACT	1	0	-	0	-	1	under	1	0	1	under
OUTSOURCED MAIL	6	(1)	over	(2)	over	(2)	over	0	2	(2)	over
BULK BUYING DISCOUNT	0	5	under	5	under	0	-	0	(6)	6	under
SUPPLIES AND SERVICES	14,078	104	under	453	under	381	under	9,059	8,751	308	under

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TRANSPORT AND PLANT											
PURCHASE OF PLANT	125	(3)	over	(11)	over	(10)	over	86	131	(45)	over
FLEET SERVICES - FUEL	0	(1)	over	(1)	over	(1)	over	0	1	(1)	over
POOL CAR RECHARGE - RENTAL CHARGE	100	(12)	over	(9)	over	(9)	over	68	77	(9)	over
POOL CAR RECHARGE - FUEL	26	4	under	6	under	6	under	18	12	6	under
POOL CAR RECHARGE - ADDITIONAL CHARGES	1	(1)	over	(1)	over	0	-	1	1	0	-
OTHER TRANSPORT COSTS	7	1	under	0	-	1	under	5	3	2	under
INSURANCE	44	2	under	5	under	17	under	33	33	0	-
PLANT SERVICES	7	2	under	3	under	2	under	5	2	3	under
FLEET SERVICES - REPAIRS	0	0	-	0	-	(1)	over	0	1	(1)	over
FLEET SERVICE CHARGES - VEHICLE MAINTENANCE	334	0	-	(11)	over	(75)	over	253	254	(1)	over
FLEET SERVICE CHARGES - UNSCHEDULED LABOUR	1	(4)	over	(7)	over	(6)	over	1	7	(6)	over
FLEET SERVICE CHARGES - ASSET MODIFICATION	15	(1)	over	(23)	over	(32)	over	11	25	(14)	over
FLEET SERVICE CHARGES - PLANT MAINTENANCE	7	0	-	1	under	3	under	6	6	0	-
FLEET SERVICE CHARGES - LEASING	1,395	2	under	27	under	85	under	1,060	1,143	(83)	over
FLEET SERVICE CHARGES - HIRED VEHICLES	206	3	under	16	under	73	under	158	125	33	under
FLEET SERVICE CHARGES - CONTRACT HIRE	48	17	under	21	under	33	under	39	1	38	under
FLEET SERVICE CHARGES - ROAD FUND LICENCES	116	1	under	(35)	over	(83)	over	88	108	(20)	over
FLEET SERVICE CHARGES - FUEL	786	38	under	13	under	(1)	over	598	541	57	under
HIRE OF EXTERNAL PLANT	257	14	under	23	under	39	under	193	128	65	under
HIRE OF SCAFFOLDING	1,077	151	under	220	under	263	under	773	410	363	under
HIRE OF SKIPS	33	(36)	over	0	-	(105)	over	28	147	(119)	over
TAXI CHARGES - CONTRACTED	11	1	under	2	under	2	under	3	4	(1)	over
TAXI CHARGES	6	2	under	1	under	3	under	4	0	4	under
TRANSPORT AND PLANT	4,602	180	under	240	under	204	under	3,431	3,160	271	under
ADMINISTRATION											
PRINTING AND STATIONERY	87	7	under	(3)	over	(1)	over	61	56	5	under
TELEPHONES	95	12	under	5	under	12	under	66	64	2	under
MOBILE PHONES	38	(20)	over	(12)	over	(20)	over	27	44	(17)	over
ADVERTISING - OF COUNCIL SERVICE AVAILABILITY	7	0	-	0	-	0	-	0	0	0	-
ADVERTISING - OTHER	6	2	under	3	under	2	under	4	2	2	under
POSTAGES/COURIERS	24	3	under	(2)	over	(1)	over	12	18	(6)	over
MEMBERSHIP FEES/SUBSCRIPTIONS	16	(7)	over	(8)	over	(9)	over	11	17	(6)	over
INSURANCE	217	11	under	9	under	0	-	125	116	9	under
MEDICAL COSTS	43	(5)	over	(4)	over	(10)	over	29	40	(11)	over
LEGAL EXPENSES	16	(4)	over	(5)	over	2	under	5	8	(3)	over
PETTY OUTLAYS	15	(1)	over	(1)	over	(3)	over	12	15	(3)	over
OTHER ADMIN COSTS	11	(1)	over	(1)	over	2	under	8	5	3	under
TRAINING	6	0	-	(1)	over	(1)	over	0	2	(2)	over
INTERNAL SUPPORT SERVICES ALLOCATION	457	0	-	0	-	0	-	265	265	0	-
CENTRAL ADMINISTRATION	2,749	0	-	0	-	1	under	2,092	2,092	0	-
ADMINISTRATION	3,787	(3)	over	(20)	over	(26)	over	2,717	2,744	(27)	over

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PAYMENT TO OTHER BODIES											
OTHER COMMITTEES OF THE AUTHORITY	2,498	0	-	0	-	0	-	1,746	1,743	3	under
PAYMENTS TO OTHER BODIES	857	0	-	0	-	(2)	over	507	502	5	under
SUPPORTING PEOPLE INTERNAL PROVIDER	1,119	(15)	over	(5)	over	(5)	over	861	869	(8)	over
SUPPORTING PEOPLE EXTERNAL PROVIDER	702	53	under	26	under	27	under	489	454	35	under
HOUSING ADMINISTRATION	1,170	0	-	0	-	0	-	900	900	0	-
ASSISTANCE TO HOME OWNERS	1,949	0	-	0	-	(12)	over	1,535	1,572	(37)	over
PAYMENT TO OTHER BODIES	8,295	38	under	21	under	8	under	6,038	6,040	(2)	over
PAYMENT TO CONTRACTORS											
PAYMENT TO PRIVATE CONTRACTOR	18,693	592	under	1,694	under	1,765	under	10,287	8,621	1,666	under
PAYMENT TO EXTERNAL CONSULTANTS	231	(268)	over	(386)	over	(760)	over	116	1,029	(913)	over
PAYMENT TO CONTRACTORS	18,924	324	under	1,308	under	1,005	under	10,403	9,650	753	under
FINANCING CHARGES											
DEPRECIATION-CAP CHARGES	0	0	-	0	-	0	-	0	1	(1)	over
I.T. EQUIPMENT LEASING-CONTRACT	152	4	under	(26)	over	(18)	over	107	110	(3)	over
INTEREST ON REVENUE BALANCES	2	0	-	0	-	1	under	1	0	1	under
FINANCING CHARGES	154	4	under	(26)	over	(17)	over	108	111	(3)	over
TOTAL EXPENDITURE	111,774	691	under	2,260	under	1,796	under	79,016	77,286	1,730	under
INCOME											
CONTRIBUTIONS FROM OTHER BODIES	(400)	4	over rec	6	over rec	2	over rec	(291)	(267)	(24)	under rec
SALES - DEPARTMENTS OF THE AUTHORITY	(606)	0	-	0	-	(27)	under rec	(475)	(435)	(40)	under rec
FEES AND CHARGES - GENERAL	(593)	(36)	under rec	(42)	under rec	(18)	under rec	(444)	(433)	(11)	under rec
FEES AND CHARGES - DEPARTMENTS OF THE AUTHORITY	(48)	0	-	(1)	under rec	(1)	under rec	(1)	0	(1)	under rec
RENTAL INCOME	(4,514)	(10)	under rec	(26)	under rec	12	over rec	(3,305)	(3,317)	12	over rec
HOUSE RENTS	(5,003)	(104)	under rec	(184)	under rec	(175)	under rec	(3,353)	(3,134)	(219)	under rec
INSURANCE RECOVERIES	0	1	over rec	1	over rec	1	over rec	0	(1)	1	over rec
OTHER INCOME	(3,533)	19	over rec	(33)	under rec	54	over rec	(1,551)	(1,587)	36	over rec
REALLOCATION OF CENTRAL SUPPORT COSTS	(1,037)	0	-	0	-	0	-	0	0	0	-
REALLOCATION OF SUPPORT COSTS	(2,210)	0	-	(13)	under rec	(2)	under rec	(1,469)	(1,467)	(2)	under rec
RECOVERY FROM CAPITAL	(39,703)	(1,153)	under rec	(3,081)	under rec	(2,821)	under rec	(26,374)	(22,467)	(3,907)	under rec
RECHARGES - DEPARTMENTS OF THE AUTHORITY	(36,943)	589	over rec	1,102	over rec	1,314	over rec	(26,419)	(29,009)	2,590	over rec
MANUAL RECHARGES - DEPARTMENTS OF THE AUTHORITY	(98)	0	-	11	over rec	0	-	(75)	(70)	(5)	under rec
INCOME	(94,688)	(690)	under rec	(2,260)	under rec	(1,661)	under rec	(63,757)	(62,187)	(1,570)	under rec
NET EXPENDITURE	17,086	1	under	0	-	135	under	15,259	15,099	160	under