

South Lanarkshire Council

Revenue Budget Monitoring Statement

Period Ended 01 December 2023 (No 9)

Housing and Technical Resources

Committee

Service Departments :-

Housing Services

Property Services

Total Housing and Technical Resources

Annual Budget	Forecast for Year	Annual Forecast Over/ Under	Budget Proportion 01/12/23	Actual to Period 9 01/12/23	Variance 01/12/23
£m	£m	£m	£m	£m	£m
10.229	10.158	0.071	6.329	6.281	0.048 under
7.363	7.434	(0.071)	13.909	13.957	(0.048) over
17.592	17.592	0.000	20.238	20.238	0.000

Housing and Technical Resources (excl HRA) Variance Analysis 2023/24 (Period 9)

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Employee Costs	1,266k under	APT&C Basic / Overtime / Superannuation / National Insurance - 1,720k under	Property Services - 1,668k under	The variance relates to vacancies which are actively being recruited in line with Service requirements.
		Manual Basic / Overtime / Superannuation / National Insurance - (424k) over	Property Services - (395k) over	The variance reflects the current level of trade operatives and overtime required to meet service demands.
Property Costs	(1,103k) over	Service Charge - (306k) over	Property Services - (306k) over	The overspend relates to the cost of shopping centre service charges which are not recoverable from tenants.
		<u>Bed and Breakfast - (76k) over</u>	<u>Housing Services – (£76k) over</u>	<u>The overspend relates to greater than anticipated demand for the service.</u>
		Repairs and Maintenance - Internal / External Contractor - (224k) over	Property Services - (120k) over	The overspend relates to additional expenditure in property maintenance and estates services.
			<u>Housing Services – (104k) over</u>	<u>The overspend relates to additional expenditure in homelessness.</u>
		Electricity - Contract - (152k) over	Property Services - (131k) over	This relates to the current market prices for utilities which is higher than budget.

Subjective Head	Variance	Subjective line	Service / amount	Explanation
		<u>Fixtures & Fittings – (192k) over</u>	<u>Housing Services – (192k) over</u>	<u>This relates to the furniture costs within homeless temporary accommodation and is demand led.</u>
		Refuse Uplift - (116k) over	Property Services - (110k) over	The level of uplifts varies depending on the current workload demands and timing of capital and revenue works.
Supplies and Services	(194k) over	<u>IT Maintenance Contract – 93k under</u>	<u>Property Services - 93k under</u>	<u>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.</u>
		Materials – (271k) over	Property Services - (271k) over	Expenditure on materials varies depending on the current workload demands and timing of works on a wide variety of capital and revenue works.
Transport & Plant	181k under	<u>Fleet Service Charges Vehicle Maintenance – (253k) over</u>	<u>Property Services - (243k) over</u>	<u>The costs for maintaining vehicles has been higher than budgeted levels.</u>
		<u>Hire of External Plant – 135k under</u>	<u>Property Services - (135k) over</u>	<u>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.</u>

Subjective Head	Variance	Subjective line	Service / amount	Explanation
		<u>Hire of Scaffolding – 223k under</u>	<u>Property Services - 223k under</u>	<u>Expenditure on hires varies depending on the workload demands and timing of works on a wide variety of capital and revenue works.</u>
Administration Costs	(130k) over	<u>Insurance – (105k) over</u>	<u>Property Services - (94k) over</u>	<u>This overspend is due to greater than budgeted insurance charges within Property Services.</u>
Payments to Contractors	382k under	Payments to Private Contractors - 562k under	Property Services - 395k 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.
			<u>Housing Services – 167k under</u>	<u>The underspend relates to commissioned services in the Homelessness budget where expenditure varies according to service requirements.</u>
		Payment to External Consultants - (180k) over	Property Services - (180k) 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	(419k) under recovered	Rental Income - (218k) under recovered	Property Services - (219k) under recovered	The under recovery relates to the shopping centre income which is lower than budgeted due to vacant units.
		<u>House Rents – 171k over recovered</u>	<u>Housing Services – 171k over recovered</u>	<u>The over recovery relates to greater house rent income than budgeted due to an increase in homeless properties.</u>
		Recovery from Capital / Recharges - Departments of the Authority - (352k) under recovered	Property Services - (352k) 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.

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

South Lanarkshire Council

Housing & Technical Resources - Total

Expenditure / Income Variance Trends 2023/24

	REVISED ANNUAL BUDGET 2023/24	PERIOD 5 VARIANCE AMOUNT	Over/ Under	PERIOD 6 VARIANCE AMOUNT	Over/ Under	PERIOD 7 VARIANCE AMOUNT	Over/ Under	PERIOD 9 ESTIMATE TO DATE	PERIOD 9 ACTUAL TO DATE	PERIOD 9 VARIANCE AMOUNT	Over/ Under
EMPLOYEE COSTS											
APT & C BASIC	17,322	571	under	709	under	855	under	11,070	9,817	1,253	under
APT & C OVERTIME	195	17	under	21	under	30	under	127	91	36	under
APT & C SUPERANNUATION	3,348	133	under	164	under	199	under	2,137	1,853	284	under
APT & C NIC	1,799	78	under	96	under	120	under	1,146	999	147	under
MANUAL BASIC	19,841	(16)	over	(32)	over	(37)	over	13,094	13,069	25	under
MANUAL OVERTIME	588	(175)	over	(217)	over	(251)	over	382	789	(407)	over
MANUAL SUPERANNUATION	3,820	6	under	6	under	8	under	2,520	2,492	28	under
MANUAL NIC	2,008	(27)	over	(33)	over	(37)	over	1,325	1,395	(70)	over
TRAVEL AND SUBSISTANCE	26	0	-	2	under	2	under	17	10	7	under
OTHER EMPLOYEE COSTS	501	10	under	11	under	7	under	251	253	(2)	over
PENSION INCREASES	602	(7)	over	(13)	over	(14)	over	401	424	(23)	over
ADDITIONAL PENSION COSTS	13	(12)	over	(12)	over	(12)	over	0	12	(12)	over
EMPLOYEE COSTS	50,063	578	under	702	under	870	under	32,470	31,204	1,266	under

South Lanarkshire Council

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PROPERTY COSTS											
RATES	2,254	36	under	0	-	29	under	2,146	2,115	31	under
SCOTTISH WATER - UNMETERED CHARGES	12	3	under	3	under	4	under	7	0	7	under
SCOTTISH WATER - METERED CHARGES	240	1	under	(3)	over	(6)	over	134	168	(34)	over
RENT	1,768	(1)	over	0	-	(1)	over	1,334	1,351	(17)	over
SERVICE CHARGE	439	(69)	over	(165)	over	(176)	over	207	513	(306)	over
FACTORING CHARGES	9	0	-	0	-	0	-	2	0	2	under
OTHER ACCOMMODATION COSTS	2,579	25	under	25	under	25	under	2,347	2,429	(82)	over
BED AND BREAKFAST	27	(19)	over	(23)	over	(26)	over	18	94	(76)	over
PROPERTY INSURANCE	374	0	-	0	-	0	-	363	366	(3)	over
SECURITY COSTS	299	16	under	24	under	24	under	204	166	38	under
GROUND MAINTENANCE	52	(1)	over	(2)	over	(2)	over	52	55	(3)	over
GROUNDS MAINTENANCE ADDITIONAL WORKS	10	1	under	2	under	3	under	6	4	2	under
REPAIRS & MAINTENANCE - INTERNAL CONTRACTOR	2,841	1,233	under	1,114	under	938	under	1,968	1,769	199	under
REPAIRS & MAINTENANCE - INTERNAL CONTRACTORS	0	(1)	over	(1)	over	(3)	over	0	20	(20)	over
LIFE CYCLE MAINTENANCE	781	(1,075)	over	(894)	over	(679)	over	604	607	(3)	over
REPAIRS & MAINTENANCE - EXTERNAL CONTRACTOR	430	(191)	over	(252)	over	(348)	over	270	670	(400)	over
HOUSING - RENT FREE ACCOMMODATION	0	(5)	over	(6)	over	(7)	over	0	9	(9)	over
GAS MAINTENANCE COSTS	0	0	-	0	-	(1)	over	0	0	0	-
HOUSING - RENT W/O UNLET PERIODS	734	17	under	23	under	23	under	439	506	(67)	over
HOUSING - RENT W/O BAD PERIODS	778	11	under	11	under	2	under	194	121	73	under
ASBESTOS	0	0	-	0	-	0	-	0	6	(6)	over
FIXED ELECTRICAL	0	0	-	0	-	0	-	0	1	(1)	over
EPC	0	0	-	(1)	over	(1)	over	0	0	0	-
BOILER PLANT SERVICING	0	0	-	(1)	over	(1)	over	0	1	(1)	over
ELECTRICITY - CONTRACT	1,448	(115)	over	(87)	over	(91)	over	631	783	(152)	over
ELECTRICITY - NON CONTRACT	29	5	under	7	under	8	under	19	8	11	under
GAS	575	(23)	over	(8)	over	(4)	over	257	232	25	under
HEATING OIL	11	0	-	0	-	0	-	1	1	0	-
FIXTURE & FITTINGS	882	(23)	over	(36)	over	0	-	614	806	(192)	over
JANITOR SERVICE	164	0	-	0	-	0	-	160	152	8	under
CLEANING CONTRACT	407	(22)	over	(22)	over	(22)	over	392	410	(18)	over
CLEANING OUTWITH CONTRACT	0	(11)	over	(17)	over	(17)	over	0	0	0	-
CLEANING MATERIALS	10	1	under	2	under	(1)	over	6	3	3	under
WINDOW CLEANING	2	1	under	1	under	1	under	1	1	0	-
PEST CONTROL	6	0	-	(1)	over	(3)	over	6	9	(3)	over
REFUSE UPLIFT	405	(40)	over	(43)	over	(52)	over	243	359	(116)	over
REMOVAL & STORAGE COSTS	51	8	under	11	under	15	under	37	21	16	under
OTHER PROPERTY COSTS	556	7	under	14	under	15	under	455	450	5	under
OFFICE ACCOM-FACILITIES MANAGEMENT	1,113	(18)	over	(18)	over	(18)	over	1,091	1,103	(12)	over
ACCOMMODATION RECHARGE TO USERS	33	0	-	0	-	0	-	30	32	(2)	over
PROPERTY COSTS	19,319	(249)	over	(343)	over	(372)	over	14,238	15,341	(1,103)	over

South Lanarkshire Council

Housing & Technical Resources - Total

Expenditure / Income Variance Trends 2023/24

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SUPPLIES AND SERVICES											
COMPUTER EQUIPMENT PURCHASE	499	(41)	over	(38)	over	(23)	over	386	432	(46)	over
COMPUTER EQUIPMENT MAINTENANCE	7	3	under	3	under	3	under	0	0	0	-
I.T. EQUIPMENT MAINT-CONTRACT	223	42	under	56	under	45	under	146	53	93	under
EQUIPMENT, APPARATUS AND TOOLS	46	12	under	13	under	17	under	28	2	26	under
SMALL TOOLS	0	0	-	0	-	0	-	0	1	(1)	over
ADAPTATIONS FOR CLIENTS	500	0	-	(1)	over	(1)	over	312	313	(1)	over
FURNITURE - OFFICE	0	(1)	over	(1)	over	(1)	over	0	2	(2)	over
FURNISHINGS	0	(4)	over	(11)	over	(18)	over	0	0	0	-
MATERIALS	12,331	(96)	over	48	under	163	under	7,276	7,547	(271)	over
MATERIALS, APPARATUS AND EQUIPMENT	0	0	-	0	-	0	-	0	1	(1)	over
AUDIO VISUAL	10	0	-	0	-	0	-	7	7	0	-
PUBLICATIONS, JOURNALS, NEWSPAPERS ETC.	2	0	-	1	under	0	-	1	0	1	under
TV LICENCES - EDUCATION	1	0	-	0	-	0	-	1	1	0	-
FOODSTUFFS - GENERAL	2	0	-	0	-	0	-	0	0	0	-
PROTECTIVE CLOTHING & UNIFORMS	44	8	under	7	under	6	under	27	24	3	under
OTHER SUPPLIES AND SERVICES	165	(1)	over	4	under	(6)	over	125	107	18	under
HEALTH AND SAFETY	1	(1)	over	(1)	over	(1)	over	1	1	0	-
CATERING - CONTRACT	1	0	-	0	-	0	-	0	0	0	-
OUTSOURCED MAIL	0	(7)	over	(8)	over	(10)	over	0	14	(14)	over
BULK BUYING DISCOUNT	0	1	under	1	under	1	under	0	(1)	1	under
SUPPLIES AND SERVICES	13,832	(85)	over	73	under	175	under	8,310	8,504	(194)	over
TRANSPORT AND PLANT											
PURCHASE OF VEHICLES	0	0	-	0	-	0	-	0	2	(2)	over
PURCHASE OF PLANT	125	(13)	over	(6)	over	(11)	over	103	104	(1)	over
FLEET SERVICES - FUEL	0	(3)	over	(3)	over	(3)	over	0	8	(8)	over
FLEET SERVICES - VEHICLE HIRE	36	0	-	0	-	(9)	over	36	36	0	-
POOL CAR RECHARGE - RENTAL CHARGE	111	(4)	over	(4)	over	21	under	58	29	29	under
POOL CAR RECHARGE - FUEL	26	6	under	6	under	8	under	12	0	12	under
POOL CAR RECHARGE - ADDITIONAL CHARGES	1	0	-	0	-	0	-	1	0	1	under
OTHER TRANSPORT COSTS	0	(1)	over	(1)	over	(1)	over	0	6	(6)	over
TRANSPORT INSURANCE	44	14	under	17	under	20	under	44	57	(13)	over
LICENCES	1	(5)	over	(5)	over	(5)	over	1	3	(2)	over
PLANT SERVICES	7	(2)	over	(5)	over	(6)	over	7	24	(17)	over
FLEET SERVICE CHARGES	9	0	-	0	-	0	-	4	4	0	-
FLEET SERVICE CHARGES VEHICLE MAINTENANCE	326	(10)	over	(11)	over	(2)	over	220	473	(253)	over
FLEET SERVICE CHARGES UNSCHEDULED LABOUR	1	1	under	1	under	1	under	1	0	1	under
FLEET SERVICE CHARGES PLANT MAINTENANCE	7	0	-	0	-	0	-	7	9	(2)	over
FLEET SERVICE CHARGES ASSET MODIFICATIONS	15	0	-	1	under	1	under	9	2	7	under
FLEET SERVICE CHARGES LEASING	1,397	(44)	over	(49)	over	(64)	over	696	700	(4)	over
FLEET SERVICE CHARGES HIRED VEHICLES	201	8	under	12	under	13	under	145	143	2	under
FLEET SERVICE CHARGES CONTRACT HIRE	49	3	under	(5)	over	(8)	over	31	25	6	under
FLEET SERVICE CHARGES ROAD FUND LICENCES/MOT	116	(6)	over	(6)	over	(3)	over	99	134	(35)	over
FLEET SERVICE CHARGES FUEL	841	2	under	11	under	11	under	578	487	91	under
HIRE OF EXTERNAL VEHICLES	0	(1)	over	(1)	over	(6)	over	0	1	(1)	over
HIRE OF EXTERNAL PLANT	257	60	under	10	under	12	under	173	38	135	under
HIRE OF SCAFFOLDING	1,077	29	under	41	under	48	under	672	449	223	under
HIRE OF SKIPS	32	(50)	over	0	-	0	-	20	0	20	under
TAXI CHARGES - CONTRACTED	44	0	-	(4)	over	9	under	42	44	(2)	over
TRANSPORT AND PLANT	4,723	(16)	over	(1)	over	26	under	2,959	2,778	181	under

South Lanarkshire Council

Housing & Technical Resources - Total

Expenditure / Income Variance Trends 2023/24

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ADMINISTRATION											
PRINTING AND STATIONERY	83	5	under	2	under	1	under	54	49	5	under
TELEPHONES	93	25	under	32	under	35	under	57	28	29	under
MOBILE PHONES	50	9	under	12	under	15	under	24	19	5	under
ADVERTISING - OF COUNCIL SERVICE AVAILABILITY	7	0	-	0	-	0	-	5	0	5	under
ADVERTISING - OTHER	6	1	under	1	under	2	under	3	1	2	under
POSTAGES/COURIERS	21	(7)	over	(8)	over	(9)	over	13	23	(10)	over
MEMBERSHIP FEES/SUBSCRIPTIONS	13	1	under	1	under	4	under	7	55	(48)	over
INSURANCE	216	18	under	9	under	11	under	216	321	(105)	over
MEDICAL COSTS	16	(1)	over	(2)	over	(7)	over	13	20	(7)	over
LEGAL EXPENSES	16	(4)	over	(6)	over	(7)	over	13	14	(1)	over
PETTY OUTLAYS	12	(4)	over	(6)	over	(5)	over	8	10	(2)	over
HOSPITALITY / CIVIC RECOGNITION	2	(2)	over	(2)	over	(3)	over	2	5	(3)	over
PAYPOINT AGENCY FEES	0	(4)	over	(4)	over	(4)	over	0	5	(5)	over
OTHER ADMIN COSTS	13	1	under	2	under	1	under	7	3	4	under
TRAINING	0	(1)	over	(1)	over	(1)	over	0	4	(4)	over
INTERNAL SUPPORT SERVICES ALLOCATION	457	0	-	0	-	0	-	5	0	5	under
CENTRAL ADMINISTRATION	2,749	0	-	0	-	0	-	0	0	0	-
ADMINISTRATION	3,754	37	under	30	under	33	under	427	557	(130)	over
PAYMENT TO OTHER BODIES											
OTHER COMMITTEES OF THE AUTHORITY	2,529	14	under	0	-	0	-	282	282	0	-
PAYMENTS TO OTHER BODIES	1,186	0	-	0	-	10	under	648	514	134	under
SUPPORTING PEOPLE INTERNAL PROVIDER	1,130	0	-	8	under	9	under	782	839	(57)	over
SUPPORTING PEOPLE EXTERNAL PROVIDER	732	32	under	33	under	11	under	395	309	86	under
HOUSING ADMINISTRATION	886	0	-	0	-	0	-	810	810	0	-
ASSISTANCE TO HOME OWNERS	1,982	0	-	0	-	0	-	1,182	1,327	(145)	over
PRIVATE INDIVIDUALS - GENERAL	155	0	-	0	-	(33)	over	117	117	0	-
PAYMENT TO OTHER BODIES	8,600	46	under	41	under	(3)	over	4,216	4,198	18	under
PAYMENT TO CONTRACTORS											
PAYMENT TO TRADING SERVICES CONTRACTOR	0	0	-	(5)	over	(5)	over	0	0	0	-
PAYMENT TO PRIVATE CONTRACTOR	12,484	267	under	1,467	under	1,889	under	7,177	6,615	562	under
PAYMENT TO EXTERNAL CONSULTANTS	381	(52)	over	(58)	over	(70)	over	165	345	(180)	over
PAYMENT TO CONTRACTORS	12,865	215	under	1,404	under	1,814	under	7,342	6,960	382	under
FINANCING CHARGES											
I.T. EQUIPMENT LEASING-CONTRACT	152	1	under	1	under	2	under	18	20	(2)	over
INTEREST ON REVENUE BALANCES	2	1	under	1	under	1	under	1	0	1	under
FINANCING CHARGES	154	2	under	2	under	3	under	19	20	(1)	over
TOTAL EXPENDITURE	113,310	528	under	1,908	under	2,546	under	69,981	69,562	419	under

South Lanarkshire Council

Housing & Technical Resources - Total

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INCOME											
CONTRIBUTIONS FROM OTHER BODIES	(1,166)	0	-	3	over rec	(11)	under rec	(1,166)	(1,166)	0	-
SALES - DEPARTMENTS OF THE AUTHORITY	(460)	0	-	0	-	0	-	0	0	0	-
FEES AND CHARGES - GENERAL	(580)	(10)	under rec	(7)	under rec	(16)	under rec	(471)	(560)	89	over rec
FEES AND CHARGES - DEPARTMENTS OF THE A	(48)	0	-	0	-	0	-	0	0	0	-
RENTAL INCOME	(4,775)	(148)	under rec	(167)	under rec	(164)	under rec	(3,456)	(3,238)	(218)	under rec
HOUSE RENTS	(5,967)	37	over rec	32	over rec	30	over rec	(4,307)	(4,478)	171	over rec
OTHER INCOME	(3,057)	(8)	under rec	0	-	(20)	under rec	(1,715)	(1,606)	(109)	under rec
REALLOCATION OF CENTRAL SUPPORT COSTS	(876)	0	-	0	-	0	-	0	0	0	-
REALLOCATION OF SUPPORT COSTS	(1,629)	0	-	0	-	0	-	0	0	0	-
RECOVERY FROM CAPITAL	(33,368)	(3,429)	under rec	(3,972)	under rec	(4,426)	under rec	(15,321)	(12,524)	(2,797)	under rec
RECHARGES - DEPARTMENTS OF AUTHORITY	(43,792)	3,030	over rec	2,280	over rec	2,061	over rec	(23,307)	(25,752)	2,445	over rec
MANUAL RECHARGES - DEPARTMENTS OF AUTHORITY	0	0	-	(77)	under rec	0	-	0	0	0	-
INCOME	(95,718)	(528)	under rec	(1,908)	under rec	(2,546)	under rec	(49,743)	(49,324)	(419)	under rec
NET EXPENDITURE	17,592	0	-	0	-	0	-	20,238	20,238	0	-