

Appendix D

South Lanarkshire Council

Revenue Budget Monitoring Statement

Period Ended 14 August 2020 (No.5)

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 14/08/20	Actual to Period 5 to 14/08/20	Variance to 14/08/20
£m	£m	£m	£m	£m	£m
8.543	8.543	0.000	1.416	1.416	0.000
5.451	5.451	0.000	0.265	0.265	0.000
0.000	0.000	0.000	0.000	0.443	(0.443)
13.994	13.994	0.000	1.681	2.124	(0.443) over

Housing and Technical Resources (excl HRA) Variance Analysis 2020/21 (Period 5)

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Employee Costs	656k under	APT&C Basic / Overtime / Superannuation / National Insurance - 639k under	Property Services - 555k under	The variance relates to vacancies which are actively being recruited, or being held whilst service requirements are determined.
			Housing Services - 84k 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 - 36k under	Property Services - 48k under	This reflects the reduced requirement for overtime due to COVID-19 lock down.
Property Costs	(525k) over	<u>Rent - (58k) over</u>	<u>COVID-19 - (57k) over</u>	The overspend relates to the cost for an additional temporary accommodation unit to meet increased demand as a result of COVID-19.
		Rent W/o Bad Periods - (165k) over	Property Services - (165k) over	The Estates bad debt provision is higher than anticipated due to the level of debts experienced in Shopping Centre leases.

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Property Costs (cont)		Fixtures and Fittings - (247k) over	COVID-19 - (253k) over	This reflects the current demand for the various elements of Furnishing assistance for temporary accommodation provided due to COVID-19.
Supplies and Services	3,452k under	Materials - 3,451k under	Property Services - 3,452k 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	509k under	Fleet Services Charges (All lines) - 190k under Hire of Plant / Scaffolding / Skips - 303k under	Property Services - 185k under Property Services - 303k under	The underspend reflects a reduction in fuel consumption as a result of lock down restrictions on operatives travel. 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 lock down.

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Payments to Contractors	3,656k under	<p>Payments to Private Contractors - 3,920k under</p> <p>Payments to External Consultants - (264k) over</p>	<p>Property Services - 3,920k under</p> <p>Property Services - (264k) over</p>	<p>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 lock down.</p> <p>This overspend reflects the requirement to purchase external professional services within the Projects team, to meet current service demands.</p>
Income	(8,125k) under recovered	<p><u>House Rents - (53k) under recovered</u></p> <p>Recovery from Capital - (6,274k) under recovered</p>	<p><u>Housing Services - (53k) under recovered</u></p> <p>Property Services - (6,274k) under recovered</p>	<p>The under recovery in rental income is due to the timing of properties becoming available for use as Homeless lets.</p> <p>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 lock down.</p>

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Income (cont)		Trading Services Recharges - (1,747k) under recovered	Property Services - (1,747k) 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 lock down.

* 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 2 VARIANCE AMOUNT	Over/ Under	PERIOD 3 VARIANCE AMOUNT	Over/ Under	PERIOD 4 VARIANCE AMOUNT	Over/ Under	PERIOD 5 ESTIMATE TO DATE	PERIOD 5 ACTUAL TO DATE	PERIOD 5 VARIANCE AMOUNT	Over/ Under
EMPLOYEE COSTS											
APT & C BASIC	14,821	153	under	254	under	340	under	5,224	4,796	428	under
APT & C OVERTIME	186	15	under	23	under	19	under	65	39	26	under
APT & C SUPERANNUATION	2,880	35	under	65	under	92	under	1,014	896	118	under
APT & C NIC	1,529	24	under	38	under	50	under	539	472	67	under
MANUAL BASIC	17,165	(37)	over	(53)	over	(76)	over	6,050	6,143	(93)	over
MANUAL OVERTIME	1,056	87	under	122	under	142	under	372	208	164	under
MANUAL SUPERANNUATION	3,292	(8)	over	(9)	over	(11)	over	1,160	1,173	(13)	over
MANUAL NIC	1,711	(10)	over	(12)	over	(18)	over	603	625	(22)	over
TRAVEL AND SUBSISTANCE	26	1	under	4	under	6	under	8	2	6	under
OTHER EMPLOYEE COSTS	(28)	(5)	over	(4)	over	(3)	over	(8)	(3)	(5)	over
PENSION INCREASES	601	(32)	over	(22)	over	(13)	over	235	250	(15)	over
ADDITIONAL PENSION COSTS	13	(8)	over	(6)	over	(6)	over	3	8	(5)	over
EMPLOYEE COSTS	43,252	215	under	400	under	522	under	15,265	14,609	656	under

South Lanarkshire Council

Housing & Technical Resources - Total

Expenditure / Income Variance Trends 2020/21

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PROPERTY COSTS											
RATES	2,387	0	-	0	-	0	-	43	43	0	-
SCOTTISH WATER - UNMETERED CHARGES	38	0	-	3	under	4	under	11	5	6	under
SCOTTISH WATER - METERED CHARGES	151	(4)	over	(5)	over	(2)	over	79	80	(1)	over
RENT	1,262	0	-	(4)	over	0	-	516	574	(58)	over
SERVICE CHARGE	123	0	-	0	-	0	-	39	35	4	under
FACTORING CHARGES	9	0	-	0	-	0	-	1	1	0	-
OTHER ACCOMMODATION COSTS	2,287	(13)	over	(32)	over	(19)	over	363	382	(19)	over
BED AND BREAKFAST	27	3	under	5	under	7	under	9	0	9	under
PROPERTY INSURANCE	296	0	-	0	-	0	-	29	29	0	-
SECURITY COSTS	299	(9)	over	(26)	over	(22)	over	113	160	(47)	over
GROUND MAINTENANCE	52	(1)	over	(1)	over	(1)	over	52	53	(1)	over
GROUNDS MAINTENANCE ADDITIONAL WORKS	10	0	-	1	under	0	-	3	2	1	under
REPAIRS & MAINTENANCE - INTERNAL CONTRACTOR	2,676	(1)	over	2	under	0	-	611	613	(2)	over
REPAIRS & MAINTENANCE - INT. CONTRACTOR	0	0	-	0	-	(1)	over	0	0	0	-
LIFE CYCLE MAINTENANCE	828	16	under	0	-	0	-	309	309	0	-
REPAIRS & MAINTENANCE - EXTERNAL CONTRACTOR	380	(54)	over	(47)	over	(9)	over	43	67	(24)	over
ADAPTIONS - INTERNAL CONTRACTORS	0	0	-	(3)	over	(3)	over	0	4	(4)	over
HOUSING - RENT FREE ACCOMMODATION	0	(1)	over	(3)	over	(5)	over	0	5	(5)	over
HOUSING - RENT W/O UNLET PERIODS	639	(12)	over	(18)	over	(14)	over	118	127	(9)	over
HOUSING - RENT W/O BAD PERIODS	905	(60)	over	(110)	over	(131)	over	77	242	(165)	over
ELECTRICITY - CONTRACT	835	5	under	(8)	over	(3)	over	185	184	1	under
ELECTRICITY - NON CONTRACT	24	1	under	1	under	1	under	3	2	1	under
GAS	217	(2)	over	0	-	0	-	59	58	1	under
HEATING OIL	12	1	under	0	-	0	-	0	0	0	-
FIXTURE & FITTINGS	554	(74)	over	(129)	over	(167)	over	113	360	(247)	over
JANITOR SERVICE	152	0	-	0	-	0	-	152	152	0	-
CLEANING CONTRACT	329	0	-	0	-	0	-	256	258	(2)	over
CLEANING OUTWITH CONTRACT	0	0	-	0	-	0	-	0	3	(3)	over
CLEANING AND JANITORIAL SUPPLIES AND EQUIPMENT	10	0	-	0	-	(1)	over	3	4	(1)	over
WINDOW CLEANING	2	(3)	over	(3)	over	(2)	over	1	0	1	under
PEST CONTROL	4	(1)	over	(1)	over	(1)	over	1	1	0	-
REFUSE UPLIFT	405	0	-	22	under	29	under	148	108	40	under
REMOVAL & STORAGE COSTS	18	(4)	over	(8)	over	(7)	over	6	15	(9)	over
OTHER PROPERTY COSTS	504	1	under	11	under	10	under	201	188	13	under
OFFICE ACCOM-FACILITIES MANAGEMENT	1,135	(1)	over	(1)	over	(1)	over	1,135	1,133	2	under
ACCOMMODATION RECHARGE TO USERS	33	(3)	over	0	-	0	-	8	15	(7)	over
PROPERTY COSTS	16,603	(216)	over	(354)	over	(338)	over	4,687	5,212	(525)	over

South Lanarkshire Council

Housing & Technical Resources - Total

Expenditure / Income Variance Trends 2020/21

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SUPPLIES AND SERVICES											
COMPUTER EQUIPMENT PURCHASE	472	(5)	over	3	under	(5)	over	164	161	3	under
COMPUTER EQUIPMENT MAINTENANCE	6	2	under	2	under	(1)	over	3	3	0	-
I.T. EQUIPMENT MAINT-CONTRACT	223	24	under	7	under	(3)	over	81	75	6	under
EQUIPMENT, APPARATUS AND TOOLS	47	6	under	8	under	12	under	16	1	15	under
ADAPTATIONS FOR CLIENTS	500	0	-	0	-	0	-	0	0	0	-
FURNITURE - OFFICE	0	0	-	0	-	(3)	over	0	3	(3)	over
FURNITURE - GENERAL	21	0	-	0	-	(1)	over	0	2	(2)	over
FURNISHINGS (INCL. CROCKERY & LINEN)	0	0	-	(1)	over	(1)	over	0	4	(4)	over
MATERIALS	12,638	1,595	under	2,242	under	2,869	under	4,709	1,258	3,451	under
AUDIO VISUAL	10	1	under	0	-	(1)	over	0	1	(1)	over
PUBLICATIONS, JOURNALS, NEWSPAPERS ETC.	2	0	-	0	-	0	-	0	0	0	-
TV LICENCES - EDUCATION	1	0	-	0	-	(1)	over	0	1	(1)	over
FOODSTUFFS - GENERAL	2	0	-	0	-	0	-	0	0	0	-
PROTECTIVE CLOTHING & UNIFORMS	44	2	under	(8)	over	(20)	over	16	45	(29)	over
OTHER SUPPLIES AND SERVICES	119	5	under	20	under	12	under	27	10	17	under
HEALTH AND SAFETY	0	0	-	0	-	0	-	0	1	(1)	over
CATERING - CONTRACT	1	0	-	0	-	0	-	0	0	0	-
BULK BUYING DISCOUNT	0	0	-	0	-	0	-	0	(1)	1	under
SUPPLIES AND SERVICES	14,086	1,630	under	2,273	under	2,857	under	5,016	1,564	3,452	under
TRANSPORT AND PLANT											
PURCHASE OF PLANT	126	9	under	17	under	26	under	40	43	(3)	over
FLEET SERVICES - FUEL	0	(1)	over	(2)	over	(4)	over	0	4	(4)	over
POOL CAR CHARGES - RENTAL	98	6	under	6	under	0	-	4	3	1	under
POOL CAR CHARGES - FUEL	26	1	under	1	under	0	-	1	0	1	under
POOL CAR CHARGES - ADDITIONAL COSTS	1	0	-	0	-	0	-	0	0	0	-
OTHER TRANSPORT COSTS	5	0	-	2	under	1	under	1	2	(1)	over
TRANSPORT INSURANCE	44	6	under	10	under	13	under	17	0	17	under
PLANT SERVICES	7	1	under	1	under	2	under	2	0	2	under
FLEET SERVICE CHARGES VEHICLE MAINTENANCE	334	(1)	over	(1)	over	(1)	over	124	125	(1)	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	-	6	6	0	-
FLEET SERVICE CHARGES LEASING	1,409	0	-	1	under	1	under	525	524	1	under
FLEET SERVICE CHARGES HIRED VEHICLES	206	0	-	1	under	0	-	75	75	0	-
FLEET SERVICE CHARGES CONTRACT HIRE	48	2	under	3	under	3	under	5	1	4	under
FLEET SERVICE CHARGES ROAD FUND LICENCES/MOT	116	0	-	0	-	0	-	44	44	0	-
FLEET SERVICE CHARGES FUEL	787	0	-	124	under	154	under	281	95	186	under
HIRE OF EXTERNAL PLANT	257	24	under	33	under	43	under	94	27	67	under
HIRE OF SCAFFOLDING	1,077	100	under	156	under	207	under	402	111	291	under
HIRE OF SKIPS	32	(8)	over	(18)	over	(37)	over	13	68	(55)	over
TAXI CHARGES - CONTRACTED	16	1	under	3	under	2	under	3	0	3	under
TRANSPORT AND PLANT	4,612	140	under	337	under	410	under	1,640	1,131	509	under

South Lanarkshire Council

Housing & Technical Resources - Total

Expenditure / Income Variance Trends 2020/21

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ADMINISTRATION											
PRINTING AND STATIONERY	87	(1)	over	9	under	(7)	over	28	33	(5)	over
TELEPHONES	94	0	-	1	under	0	-	31	53	(22)	over
MOBILE PHONES	38	(2)	over	(2)	over	(4)	over	14	35	(21)	over
ADVERTISING - OF COUNCIL SERVICE AVAILABILITY	7	0	-	0	-	0	-	3	0	3	under
ADVERTISING - OTHER	6	0	-	1	under	1	under	1	1	0	-
POSTAGES/COURIERS	25	2	under	1	under	2	under	5	2	3	under
MEMBERSHIP FEES/SUBSCRIPTIONS	16	(3)	over	(5)	over	(2)	over	5	12	(7)	over
INSURANCE	217	0	-	0	-	0	-	67	65	2	under
MEDICAL COSTS	43	4	under	7	under	6	under	15	7	8	under
LEGAL EXPENSES	16	(2)	over	(4)	over	(4)	over	2	5	(3)	over
PETTY OUTLAYS	15	1	under	3	under	1	under	2	13	(11)	over
HOSPITALITY / CIVIC RECOGNITION	0	(1)	over	(1)	over	(1)	over	0	1	(1)	over
OTHER ADMIN COSTS	31	0	-	0	-	6	under	6	0	6	under
TRAINING	4	0	-	0	-	(3)	over	0	3	(3)	over
INTERNAL SUPPORT SERVICES ALLOCATION	457	0	-	0	-	0	-	181	181	0	-
CENTRAL ADMINISTRATION	2,749	0	-	0	-	0	-	1,024	1,024	0	-
ADMINISTRATION	3,805	(2)	over	10	under	(5)	over	1,384	1,435	(51)	over
PAYMENT TO OTHER BODIES											
OTHER COMMITTEES OF THE AUTHORITY	2,369	0	-	0	-	0	-	766	766	0	-
PAYMENTS TO OTHER BODIES	1,287	(1)	over	(3)	over	(5)	over	170	174	(4)	over
SUPPORTING PEOPLE INTERNAL PROVIDER	1,119	0	-	0	-	0	-	434	434	0	-
SUPPORTING PEOPLE EXTERNAL PROVIDER	702	0	-	1	under	0	-	202	202	0	-
HOUSING ADMINISTRATION	1,170	0	-	0	-	0	-	450	450	0	-
ASSISTANCE TO HOME OWNERS	949	0	-	(10)	over	(9)	over	147	147	0	-
PRIVATE INDIVIDUALS - GENERAL	0	0	-	(1)	over	(1)	over	0	1	(1)	over
PAYMENT TO OTHER BODIES	7,596	(1)	over	(13)	over	(15)	over	2,169	2,174	(5)	over
PAYMENT TO CONTRACTORS											
PAYMENT TO PRIVATE CONTRACTOR	18,430	2,007	under	3,091	under	3,576	under	6,638	2,718	3,920	under
PAYMENT TO EXTERNAL CONSULTANTS / PROFESSIONAL SERVICES	231	(47)	over	(66)	over	(103)	over	72	336	(264)	over
PAYMENT TO CONTRACTORS	18,661	1,960	under	3,025	under	3,473	under	6,710	3,054	3,656	under

South Lanarkshire Council

Housing & Technical Resources - Total

Expenditure / Income Variance Trends 2020/21

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FINANCING CHARGES											
I.T. EQUIPMENT LEASING-CONTRACT	152	8	under	3	under	(18)	over	57	68	(11)	over
INTEREST ON REVENUE BALANCES	1	0	-	0	-	1	under	1	0	1	under
FINANCING CHARGES	153	8	under	3	under	(17)	over	58	68	(10)	over
TOTAL EXPENDITURE	108,768	3,734	under	5,681	under	6,887	under	36,929	29,247	7,682	under
INCOME											
CONTRIBUTIONS FROM OTHER BODIES	(485)	0	-	(16)	under rec	(12)	under rec	(85)	(74)	(11)	under rec
SALES - DEPARTMENTS OF THE AUTHORITY	(606)	0	-	(22)	under rec	(19)	under rec	(216)	(176)	(40)	under rec
FEES AND CHARGES - GENERAL	(593)	1	over rec	4	over rec	5	over rec	(59)	(72)	13	over rec
FEES AND CHARGES - DEPARTMENTS OF THE AUTHORITY	(48)	0	-	0	-	0	-	0	0	0	-
RENTAL INCOME	(4,575)	0	-	0	-	0	-	(1,165)	(1,161)	(4)	under rec
HOUSE RENTS	(4,959)	(6)	under rec	1	over rec	(51)	under rec	(2,022)	(1,969)	(53)	under rec
OTHER INCOME	(2,541)	1	over rec	(7)	under rec	0	-	(788)	(772)	(16)	under rec
REALLOCATION OF CENTRAL SUPPORT COSTS	(876)	0	-	0	-	0	-	(45)	(45)	0	-
REALLOCATION OF SUPPORT COSTS	(2,242)	6	over rec	(3)	under rec	(6)	under rec	(521)	(528)	7	over rec
RECOVERY FROM CAPITAL	(40,253)	(2,664)	under rec	(3,754)	under rec	(5,161)	under rec	(15,880)	(9,606)	(6,274)	under rec
TRADING SERVICES RECHARGES	(37,497)	(1,218)	under rec	(2,106)	under rec	(1,901)	under rec	(14,430)	(12,683)	(1,747)	under rec
MANUAL TRADING SERVICES RECHARGES	(99)	0	-	(22)	under rec	(29)	under rec	(37)	(37)	0	-
INCOME	(94,774)	(3,880)	under rec	(5,925)	under rec	(7,174)	under rec	(35,248)	(27,123)	(8,125)	under rec
NET EXPENDITURE	13,994	(146)	over	(244)	over	(287)	over	1,681	2,124	(443)	over