

Appendix D

South Lanarkshire Council

Revenue Budget Monitoring Statement

Period Ended 10 September 2021 (No 6)

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 10/09/21	Actual to Period 6 to 10/09/21	Variance to 10/09/21
£m	£m	£m	£m	£m	£m
8.234	8.234	0.000	4.706	4.706	0.000
7.908	7.908	0.000	2.274	2.274	0.000
0.000	0.000	0.000	0.000	0.181	(0.181) over
16.142	16.142	0.000	6.980	7.161	(0.181) over

Housing and Technical Resources (excl HRA) Variance Analysis 2021/22 (Period 6)

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Employee Costs	169k under	APT&C Basic / Overtime / Superannuation / National Insurance - 518k under	Property Services - 533k 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 - (361k) over	Property Services - (347k) over	The variance reflects the current level of trade operatives and overtime required to meet service demands.
Property Costs	(198k) over	Rent - (115k) over	COVID-19 - (108k) over	The overspend relates to the cost for additional temporary accommodation to meet increased demand as a result of Covid-19.
		<u>Service Charges - (105k) over</u>	<u>Property Services - (105k) over</u>	The overspend relates to expenditure on Shopping Centres within the Estates portfolio.
		Security Costs - 84k under	Property Services - 84k under	The level of security required varies depending on the current workload demands and timing of capital and revenue works.

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Property Costs (cont)		Housing - Rent W/O Unlet Periods - (153k) over Refuse Uplifts - 151k under	COVID-19 - (138k) over Property Services - 151k under	The overspend relates to the cost for additional temporary accommodation to meet increased demand as a result of Covid-19. The level of uplifts varies depending on the current workload demands and timing of capital and revenue works. These are lower due to Covid-19 lockdown.
Supplies and Services	1,871k under	Materials - 1,798k under	Property Services - 1,798k under	Expenditure on materials varies depending on the current workload demands and timing of works on a wide variety of capital and revenue works. These are currently lower overall through reduced work levels due to Covid-19 however, this is partially offset by increasing individual unit prices on certain materials.
Transport and Plant	296k under	Fleet Services Charges (All lines) - 84k under	Property Services - 59k under	The underspend is mainly due to a reduction in fuel consumption as a result of lockdown restrictions on operatives' travel.

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Transport and Plant (cont)		Hire of Plant / Scaffolding / Skips - 218k under	Property Services - 218k under	Expenditure on hires varies depending on the current workload demands and timing of works on a wide variety of capital and revenue works. These were lower due to COVID-19 lockdown.
Payment to Other Bodies	(193k over)	Payment to Other Bodies - (190k) over	COVID-19 - (185k) over	This relates to payments for additional temporary accommodation required during COVID emergency and is offset by an over recovery of income.
Payments to Contractors	3,746k under	Payments to Private Contractors - 4,011k under Payments to External Consultants - (262k) over	Property Services - 4,011k under Property Services - (262k) over	Expenditure on contractor payments varies depending on the current workload demands and timing of works on a wide variety of capital and revenue works. These are lower due to COVID-19. This overspend reflects the requirement to purchase external professional services within the Projects team, to meet current service demands.
Income	(5,818k) under recovered	Rental Income - (49k) under recovered	Property - (49k) under recovered	This under recovery is due to changes to the level of rental income collectable from the Estates portfolio.

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Income (cont)		House Rents - 269k over recovered	COVID-19 - 261k over recovered	The over recovery relates to income for the provision of additional temporary accommodation as a result of COVID-19. This partially offsets additional expenditure above.
		Recovery from Capital - (5,924k) under recovered	Property Services - (5,924k) 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 expenditure. These are lower due to COVID-19. The income to date includes a recharge to the HRA and capital for fixed costs of the Project Services.
		Recharges - Departments of the Authority - (95k) under recovered	Property Services - (95k) 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 an increase in expenditure. The income to date includes a recharge to the HRA for the fixed costs of the Internal Property Services contractor.

* 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 2021/22	PERIOD 3 VARIANCE AMOUNT	Over/ Under	PERIOD 4 VARIANCE AMOUNT	Over/ Under	PERIOD 5 VARIANCE AMOUNT	Over/ Under	PERIOD 6 ESTIMATE TO DATE	PERIOD 6 ACTUAL TO DATE	PERIOD 6 VARIANCE AMOUNT	Over/ Under
EMPLOYEE COSTS											
APT & C BASIC	14,635	120	under	172	under	270	under	6,222	5,848	374	under
APT & C OVERTIME	186	(5)	over	(7)	over	(14)	over	80	96	(16)	over
APT & C SUPERANNUATION	2,805	36	under	49	under	72	under	1,192	1,100	92	under
APT & C NIC	1,537	22	under	36	under	54	under	653	585	68	under
MANUAL BASIC	17,537	(14)	over	(41)	over	(58)	over	7,457	7,536	(79)	over
MANUAL OVERTIME	545	(90)	over	(158)	over	(215)	over	232	479	(247)	over
MANUAL SUPERANNUATION	3,376	5	under	4	under	3	under	1,435	1,434	1	under
MANUAL NIC	1,768	(18)	over	(28)	over	(35)	over	751	787	(36)	over
TRAVEL AND SUBSISTANCE	42	4	under	6	under	7	under	15	9	6	under
OTHER EMPLOYEE COSTS	(27)	3	under	0	-	(3)	over	(11)	(18)	7	under
PENSION INCREASES	602	14	under	(27)	over	9	under	255	250	5	under
ADDITIONAL PENSION COSTS	13	(6)	over	(6)	over	(6)	over	0	6	(6)	over
EMPLOYEE COSTS	43,019	71	under	0	-	84	under	18,281	18,112	169	under

South Lanarkshire Council

Housing & Technical Resources - Total

Expenditure / Income Variance Trends 2020/21

	REVISED ANNUAL BUDGET 2021/22	PERIOD 3 VARIANCE AMOUNT	Over/ Under	PERIOD 4 VARIANCE AMOUNT	Over/ Under	PERIOD 5 VARIANCE AMOUNT	Over/ Under	PERIOD 6 ESTIMATE TO DATE	PERIOD 6 ACTUAL TO DATE	PERIOD 6 VARIANCE AMOUNT	Over/ Under
PROPERTY COSTS											
RATES	2,126	6	under	0	-	0	-	0	0	0	-
SCOTTISH WATER - UNMETERED CHARGES	12	(3)	over	(3)	over	(8)	over	7	10	(3)	over
SCOTTISH WATER - METERED CHARGES	241	(10)	over	(5)	over	(3)	over	77	78	(1)	over
RENT	1,258	(43)	over	(75)	over	(95)	over	837	952	(115)	over
SERVICE CHARGE	141	0	-	0	-	4	under	82	187	(105)	over
FACTORING CHARGES	9	1	under	2	under	1	under	1	0	1	under
OTHER ACCOMMODATION COSTS	2,439	0	-	20	under	1	under	2,037	2,043	(6)	over
BED AND BREAKFAST	27	4	under	4	under	0	-	0	0	0	-
PROPERTY INSURANCE	295	(3)	over	(3)	over	0	-	14	14	0	-
SECURITY COSTS	325	5	under	48	under	68	under	101	17	84	under
GROUND MAINTENANCE	52	(2)	over	(2)	over	(2)	over	0	3	(3)	over
GROUNDS MAINTENANCE ADDITIONAL WORKS	10	1	under	1	under	2	under	4	3	1	under
REPAIRS & MAINTENANCE - INTERNAL CONTRACTOR	2,723	0	-	36	under	(2)	over	905	908	(3)	over
LIFE CYCLE MAINTENANCE	3,558	0	-	0	-	0	-	2,297	2,297	0	-
REPAIRS & MAINTENANCE - EXTERNAL CONTRACTOR	381	2	under	(3)	over	0	-	93	94	(1)	over
HOUSING - RENT FREE ACCOMMODATION	0	(1)	over	(2)	over	(3)	over	0	1	(1)	over
HOUSING - RENT W/O UNLET PERIODS	679	(46)	over	(88)	over	(136)	over	309	462	(153)	over
HOUSING - RENT W/O BAD PERIODS	817	(26)	over	(28)	over	(9)	over	79	79	0	-
ELECTRICITY - CONTRACT	884	(26)	over	3	under	0	-	190	197	(7)	over
ELECTRICITY - NON CONTRACT	29	4	under	(1)	over	(1)	over	1	2	(1)	over
GAS	237	(10)	over	0	-	(1)	over	77	72	5	under
HEATING OIL	12	1	under	0	-	1	under	5	3	2	under
FIXTURE & FITTINGS	811	(6)	over	(21)	over	0	-	431	439	(8)	over
JANITOR SERVICE	164	12	under	12	under	7	under	159	152	7	under
CLEANING CONTRACT	355	(12)	over	6	under	(26)	over	279	302	(23)	over
CLEANING MATERIALS	10	1	under	2	under	3	under	4	0	4	under
WINDOW CLEANING	2	0	-	1	under	0	-	1	1	0	-
PEST CONTROL	6	1	under	0	-	0	-	3	1	2	under
REFUSE UPLIFT	404	38	under	98	under	126	under	177	26	151	under
REMOVAL & STORAGE COSTS	66	(1)	over	1	under	(4)	over	48	55	(7)	over
OTHER PROPERTY COSTS	512	1	under	2	under	3	under	246	238	8	under
OFFICE ACCOM-FACILITIES MANAGEMENT	1,113	(6)	over	(11)	over	(13)	over	556	573	(17)	over
ACCOMMODATION RECHARGE TO USERS	33	(3)	over	(6)	over	(9)	over	10	19	(9)	over
PROPERTY COSTS	19,731	(121)	over	(12)	over	(96)	over	9,030	9,228	(198)	over

South Lanarkshire Council

Housing & Technical Resources - Total

Expenditure / Income Variance Trends 2020/21

	REVISED ANNUAL BUDGET 2021/22	PERIOD 3 VARIANCE AMOUNT	Over/ Under	PERIOD 4 VARIANCE AMOUNT	Over/ Under	PERIOD 5 VARIANCE AMOUNT	Over/ Under	PERIOD 6 ESTIMATE TO DATE	PERIOD 6 ACTUAL TO DATE	PERIOD 6 VARIANCE AMOUNT	Over/ Under
SUPPLIES AND SERVICES											
COMPUTER EQUIPMENT PURCHASE	478	19	under	16	under	0	-	126	103	23	under
COMPUTER EQUIPMENT MAINTENANCE	6	0	-	0	-	0	-	0	0	0	-
I.T. EQUIPMENT MAINT-CONTRACT	222	21	under	27	under	10	under	88	46	42	under
EQUIPMENT, APPARATUS AND TOOLS	46	5	under	10	under	14	under	20	2	18	under
ADAPTATIONS FOR CLIENTS	500	0	-	0	-	0	-	193	192	1	under
FURNITURE - OFFICE	0	(6)	over	(1)	over	(1)	over	0	1	(1)	over
FURNITURE - GENERAL	0	(3)	over	(3)	over	(3)	over	0	3	(3)	over
FURNISHINGS	0	(5)	over	0	-	0	-	0	0	0	-
MATERIALS	12,825	532	under	1,162	under	1,458	under	5,614	3,816	1,798	under
AUDIO VISUAL	10	2	under	2	under	0	-	0	0	0	-
PUBLICATIONS, JOURNALS, NEWSPAPERS ETC.	2	0	-	1	under	1	under	1	0	1	under
TV LICENCES - EDUCATION	1	(1)	over	(1)	over	(1)	over	0	1	(1)	over
FOODSTUFFS - GENERAL	2	0	-	0	-	0	-	0	0	0	-
PROTECTIVE CLOTHING & UNIFORMS	44	(5)	over	(1)	over	2	under	19	17	2	under
OTHER SUPPLIES AND SERVICES	58	1	under	0	-	0	-	13	16	(3)	over
HEALTH AND SAFETY	1	0	-	0	-	0	-	0	0	0	-
CATERING - CONTRACT	1	0	-	0	-	0	-	0	3	(3)	over
OUTSOURCED MAIL	0	0	-	0	-	(2)	over	0	2	(2)	over
DELIVERY CHARGE	0	(1)	over	(1)	over	(1)	over	0	1	(1)	over
SUPPLIES AND SERVICES	14,196	559	under	1,211	under	1,477	under	6,074	4,203	1,871	under
TRANSPORT AND PLANT											
PURCHASE OF PLANT	125	(2)	over	(11)	over	(5)	over	49	52	(3)	over
POOL CAR RECHARGE - RENTAL CHARGE	118	5	under	8	under	4	under	54	77	(23)	over
POOL CAR RECHARGE - FUEL	26	0	-	0	-	1	under	10	0	10	under
POOL CAR RECHARGE - ADDITIONAL CHARGES	1	0	-	0	-	0	-	0	0	0	-
TRANSPORT INSURANCE	44	6	under	13	under	6	under	7	0	7	under
PLANT SERVICES	7	1	under	2	under	2	under	3	0	3	under
FLEET SERVICE CHARGES VEHICLE MAINTENANCE	328	(19)	over	(5)	over	6	under	143	160	(17)	over
FLEET SERVICE CHARGES UNSCHEDULED LABOUR	1	0	-	0	-	0	-	0	0	0	-
FLEET SERVICE CHARGES PLANT MAINTENANCE	7	0	-	1	under	2	under	3	2	1	under
FLEET SERVICE CHARGES ASSET MODIFICATIONS	15	1	under	2	under	2	under	7	5	2	under
FLEET SERVICE CHARGES LEASING	1,397	1	under	(1)	over	(1)	over	246	245	1	under
FLEET SERVICE CHARGES HIRED VEHICLES	201	28	under	(4)	over	(3)	over	46	31	15	under
FLEET SERVICE CHARGES CONTRACT HIRE	48	3	under	4	under	12	under	25	0	25	under
FLEET SERVICE CHARGES ROAD FUND LICENCES/MOT	116	0	-	(10)	over	(4)	over	50	80	(30)	over
FLEET SERVICE CHARGES FUEL	798	13	under	69	under	74	under	348	261	87	under
HIRE OF EXTERNAL VEHICLES	0	0	-	0	-	0	-	0	1	(1)	over
HIRE OF EXTERNAL PLANT	257	13	under	38	under	51	under	112	45	67	under
HIRE OF SCAFFOLDING	1,077	26	under	124	under	155	under	472	259	213	under
HIRE OF SKIPS	33	(5)	over	(12)	over	(48)	over	15	77	(62)	over
TAXI CHARGES - CONTRACTED	5	0	-	(1)	over	0	-	4	3	1	under
TRANSPORT AND PLANT	4,604	71	under	217	under	254	under	1,594	1,298	296	under

South Lanarkshire Council

Housing & Technical Resources - Total

Expenditure / Income Variance Trends 2020/21

	REVISED ANNUAL BUDGET 2021/22	PERIOD 3 VARIANCE AMOUNT	Over/ Under	PERIOD 4 VARIANCE AMOUNT	Over/ Under	PERIOD 5 VARIANCE AMOUNT	Over/ Under	PERIOD 6 ESTIMATE TO DATE	PERIOD 6 ACTUAL TO DATE	PERIOD 6 VARIANCE AMOUNT	Over/ Under
ADMINISTRATION											
PRINTING AND STATIONERY	91	3	under	8	under	6	under	37	32	5	under
TELEPHONES	94	(5)	over	1	under	1	under	36	42	(6)	over
MOBILE PHONES	39	(7)	over	(10)	over	(15)	over	14	29	(15)	over
ADVERTISING - OF COUNCIL SERVICE AVAILABILITY	7	0	-	0	-	0	-	0	0	0	-
ADVERTISING - OTHER	6	1	under	2	under	2	under	2	0	2	under
POSTAGES/COURIERS	21	(3)	over	(4)	over	(3)	over	8	14	(6)	over
MEMBERSHIP FEES/SUBSCRIPTIONS	12	(3)	over	(1)	over	(2)	over	5	6	(1)	over
INSURANCE	216	23	under	23	under	0	-	0	0	0	-
MEDICAL COSTS	46	1	under	5	under	8	under	17	11	6	under
LEGAL EXPENSES	16	1	under	(2)	over	(1)	over	2	7	(5)	over
PETTY OUTLAYS	12	0	-	1	under	2	under	5	3	2	under
HOSPITALITY / CIVIC RECOGNITION	2	0	-	0	-	0	-	0	0	0	-
OTHER ADMIN COSTS	13	(1)	over	2	under	2	under	4	2	2	under
INTERNAL SUPPORT SERVICES ALLOCATION	457	0	-	0	-	0	-	165	165	0	-
CENTRAL ADMINISTRATION	2,749	0	-	0	-	0	-	1,128	1,128	0	-
ADMINISTRATION	3,781	10	under	25	under	0	-	1,423	1,439	(16)	over
PAYMENT TO OTHER BODIES											
OTHER COMMITTEES OF THE AUTHORITY	2,642	15	under	0	-	0	-	1,115	1,127	(12)	over
PAYMENTS TO OTHER BODIES	605	(118)	over	(139)	over	(178)	over	294	484	(190)	over
SUPPORTING PEOPLE INTERNAL PROVIDER	1,201	0	-	0	-	0	-	559	559	0	-
SUPPORTING PEOPLE EXTERNAL PROVIDER	595	9	under	10	under	8	under	243	237	6	under
HOUSING ADMINISTRATION	1,170	0	-	0	-	0	-	540	540	0	-
ASSISTANCE TO HOME OWNERS	1,860	(8)	over	13	under	10	under	420	417	3	under
PRIVATE INDIVIDUALS - GENERAL	150	(1)	over	(1)	over	0	-	77	77	0	-
PAYMENT TO OTHER BODIES	8,223	(103)	over	(117)	over	(160)	over	3,248	3,441	(193)	over
PAYMENT TO CONTRACTORS											
PAYMENT TO TRADING SERVICES CONTRACTOR	0	0	-	0	-	(3)	over	0	3	(3)	over
PAYMENT TO PRIVATE CONTRACTOR	18,358	1,177	under	2,746	under	3,406	under	7,707	3,696	4,011	under
PAYMENT TO EXTERNAL CONSULTANTS	231	(41)	over	(177)	over	(246)	over	85	347	(262)	over
PAYMENT TO CONTRACTORS	18,589	1,136	under	2,569	under	3,157	under	7,792	4,046	3,746	under

South Lanarkshire Council

Housing & Technical Resources - Total

Expenditure / Income Variance Trends 2020/21

	REVISED ANNUAL BUDGET 2021/22	PERIOD 3 VARIANCE AMOUNT	Over/ Under	PERIOD 4 VARIANCE AMOUNT	Over/ Under	PERIOD 5 VARIANCE AMOUNT	Over/ Under	PERIOD 6 ESTIMATE TO DATE	PERIOD 6 ACTUAL TO DATE	PERIOD 6 VARIANCE AMOUNT	Over/ Under
FINANCING CHARGES											
I.T. EQUIPMENT LEASING-CONTRACT	152	8	under	14	under	8	under	54	93	(39)	over
INTEREST ON REVENUE BALANCES	2	0	-	0	-	1	under	1	0	1	under
FINANCING CHARGES	154	8	under	14	under	9	under	55	93	(38)	over
TOTAL EXPENDITURE	112,297	1,631	under	3,907	under	4,725	under	47,497	41,860	5,637	under
INCOME											
CONTRIBUTIONS FROM OTHER BODIES	(376)	(10)	under rec	4	over rec	10	over rec	(186)	(212)	26	over rec
SALES - DEPARTMENTS OF THE AUTHORITY	(460)	6	over rec	0	-	0	-	(212)	(212)	0	-
FEES AND CHARGES - GENERAL	(580)	(15)	under rec	(11)	under rec	(33)	under rec	(150)	(117)	(33)	under rec
FEES AND CHARGES - DEPARTMENTS OF THE AUTHORITY	(48)	0	-	0	-	0	-	0	0	0	-
RENTAL INCOME	(4,625)	(28)	under rec	(104)	under rec	(112)	under rec	(1,886)	(1,837)	(49)	under rec
HOUSE RENTS	(5,504)	113	over rec	165	over rec	258	over rec	(2,081)	(2,350)	269	over rec
OTHER INCOME	(3,093)	(6)	under rec	(22)	under rec	(3)	under rec	(1,018)	(1,023)	5	over rec
REALLOCATION OF CENTRAL SUPPORT COSTS	(876)	0	-	0	-	0	-	0	0	0	-
REALLOCATION OF SUPPORT COSTS	(2,240)	(3)	under rec	6	over rec	(10)	under rec	(638)	(621)	(17)	under rec
RECOVERY FROM CAPITAL	(40,594)	(1,804)	under rec	(3,390)	under rec	(5,106)	under rec	(17,794)	(11,870)	(5,924)	under rec
RECHARGES - DEPARTMENTS OF THE AUTHORITY	(37,660)	32	over rec	(656)	under rec	140	over rec	(16,508)	(16,413)	(95)	under rec
MANUAL RECHARGES - DEPARTMENTS OF THE AUTHORITY	(99)	(15)	under rec	0	-	0	-	(44)	(44)	0	-
INCOME	(96,155)	(1,730)	under rec	(4,008)	under rec	(4,856)	under rec	(40,517)	(34,699)	(5,818)	under rec
NET EXPENDITURE	16,142	(99)	over	(101)	over	(131)	over	6,980	7,161	(181)	over