

South Lanarkshire Council

Revenue Budget Monitoring Statement

Period Ended 28 December 2023 (No 10)

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 28/12/23	Actual to Period 10 28/12/23	Variance 28/12/23
£m	£m	£m	£m	£m	£m
10.229	10.158	0.071	8.730	8.670	0.060 under
7.363	7.434	(0.071)	15.214	15.274	(0.060) over
17.592	17.592	0.000	23.944	23.944	0.000

Housing and Technical Resources (excl HRA) Variance Analysis 2023/24 (Period 10)

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Employee Costs	1,478k under	APT&C Basic / Overtime / Superannuation / National Insurance – 1,969k under	Property Services - 1,908k under	The variance relates to vacancies which are actively being recruited in line with Service requirements.
		Manual Basic / Overtime / Superannuation / National Insurance - (456k) over	Property Services - (423k) over	The variance reflects the current level of trade operatives and overtime required to meet service demands.
Property Costs	(1,231k) over	Service Charge - (322k) over	Property Services - (322k) over	The overspend relates to the cost of shopping centre service charges which are not recoverable from tenants.
		<u>Other Accommodation Costs – (£98k) over</u>	<u>Housing Services – (£98k) over</u>	<u>The overspend relates to an increase in homelessness stock expenditure.</u>
		Bed and Breakfast - (89k) over	Housing Services – (£89k) over	The overspend relates to greater than anticipated demand for the service.

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Property Costs (cont)		Repairs and Maintenance - Internal / External Contractor - (233k) over	Property Services - (133k) over	The overspend relates to additional expenditure in property maintenance and estates services.
			Housing Services – (105k) over	The overspend relates to additional expenditure in homelessness.
		Electricity - Contract - (182k) over	Property Services - (159k) over	This relates to the current market prices for utilities which is higher than budget.
		Fixtures & Fittings – (205k) over	Housing Services – (205k) over	This relates to the furniture costs within homeless temporary accommodation and is demand led.
		Refuse Uplift - (125k) over	Property Services - (118k) over	The level of uplifts varies depending on the current workload demands and timing of capital and revenue works.
Supplies and Services	(193k) over	IT Maintenance Contract – 114k under	Property Services - 114k under	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.

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Supplies and Services (cont.)		Materials – (293k) over	Property Services - (293k) 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	221k under	Fleet Service Charges Vehicle Maintenance – (276k) over	Property Services - (266k) over	The costs for maintaining vehicles have been higher than budgeted levels.
		Hire of External Plant – 145k under	Property Services - 145k under	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.
		Hire of Scaffolding – 267k under	Property Services - 267k under	Expenditure on hires varies depending on the workload demands and timing of works on a wide variety of capital and revenue works.
Administration Costs	(82k) over	Insurance – (105k) over	Property Services - (94k) over	This overspend is due to greater than budgeted insurance charges within Property Services.

Subjective Head	Variance	Subjective line	Service / amount	Explanation
<u>Payment to Other Bodies</u>	<u>(23k) over</u>	<u>Payment to other Bodies – 145k under</u>	<u>Property Services - 99k under</u>	<u>This mainly relates to the costs in relation to care and repair advice and support which was lower than anticipated.</u>
		<u>Assistance to Home Owners – (180k) over</u>	<u>Property Services – (180k) over</u>	<u>This variance reflects the timing of spend on grants to owners to date.</u>
Payments to Contractors	191k under	Payments to Private Contractors - 624k under	Property Services - 437k 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.
			Housing Services – 187k under	The underspend relates to commissioned services in the Homelessness budget where expenditure varies according to service requirements.
		Payment to External Consultants - (433k) over	Property Services - (433k) 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	(341k) under recovered	Rental Income - (193k) under recovered	Property Services - (194k) under recovered	The under recovery relates to the shopping centre income which is lower than budgeted due to vacant units.
		House Rents – 189k over recovered	Housing Services – 189k over recovered	The over recovery relates to greater house rent income than budgeted due to an increase in homeless properties.
		<u>Other Income – (188k) under recovered</u>	<u>Property Services - (188k) under recovered</u>	<u>This mainly relates to building services income streams which are variable each financial year.</u>
		Recovery from Capital / Recharges - Departments of the Authority - (290k) under recovered	Property Services - (290k) 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 6 VARIANCE AMOUNT	Over/ Under	PERIOD 7 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	17,323	709	under	855	under	1,253	under	12,379	10,946	1,433	under
APT & C OVERTIME	195	21	under	30	under	36	under	143	101	42	under
APT & C SUPERANNUATION	3,348	164	under	199	under	284	under	2,394	2,068	326	under
APT & C NIC	1,799	96	under	120	under	147	under	1,280	1,112	168	under
MANUAL BASIC	19,841	(32)	over	(37)	over	25	under	14,643	14,606	37	under
MANUAL OVERTIME	588	(217)	over	(251)	over	(407)	over	427	875	(448)	over
MANUAL SUPERANNUATION	3,820	6	under	8	under	28	under	2,818	2,786	32	under
MANUAL NIC	2,008	(33)	over	(37)	over	(70)	over	1,482	1,559	(77)	over
TRAVEL AND SUBSISTANCE	25	2	under	2	under	7	under	17	11	6	under
OTHER EMPLOYEE COSTS	501	11	under	7	under	(2)	over	340	339	1	under
PENSION INCREASES	602	(13)	over	(14)	over	(23)	over	448	478	(30)	over
ADDITIONAL PENSION COSTS	13	(12)	over	(12)	over	(12)	over	0	12	(12)	over
EMPLOYEE COSTS	50,063	702	under	870	under	1,266	under	36,371	34,893	1,478	under

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PROPERTY COSTS											
RATES	2,254	0	-	29	under	31	under	2,254	2,219	35	under
SCOTTISH WATER - UNMETERED CHARGES	12	3	under	4	under	7	under	5	0	5	under
SCOTTISH WATER - METERED CHARGES	240	(3)	over	(6)	over	(34)	over	168	212	(44)	over
RENT	1,768	0	-	(1)	over	(17)	over	1,323	1,331	(8)	over
SERVICE CHARGE	439	(165)	over	(176)	over	(306)	over	190	512	(322)	over
FACTORING CHARGES	9	0	-	0	-	2	under	3	0	3	under
OTHER ACCOMMODATION COSTS	2,579	25	under	25	under	(82)	over	2,383	2,481	(98)	over
BED AND BREAKFAST	27	(23)	over	(26)	over	(76)	over	20	109	(89)	over
PROPERTY INSURANCE	374	0	-	0	-	(3)	over	362	368	(6)	over
SECURITY COSTS	299	24	under	24	under	38	under	223	179	44	under
GROUND MAINTENANCE	52	(2)	over	(2)	over	(3)	over	52	55	(3)	over
GROUNDS MAINTENANCE ADDITIONAL WORKS	10	2	under	3	under	2	under	7	5	2	under
REPAIRS & MAINTENANCE - INTERNAL CONTRACTOR	3,022	1,114	under	938	under	199	under	2,221	2,015	206	under
REPAIRS & MAINTENANCE - INTERNAL CONTRACTORS	0	(1)	over	(3)	over	(20)	over	0	20	(20)	over
LIFE CYCLE MAINTENANCE	600	(894)	over	(679)	over	(3)	over	460	465	(5)	over
REPAIRS & MAINTENANCE - EXTERNAL CONTRACTOR	430	(252)	over	(348)	over	(400)	over	312	731	(419)	over
ADAPTIONS - INTERNAL CONTRACTORS	0	0	-	0	-	0	-	0	14	(14)	over
HOUSING - RENT FREE ACCOMMODATION	0	(6)	over	(7)	over	(9)	over	0	10	(10)	over
GAS MAINTENANCE COSTS	0	0	-	(1)	over	0	-	0	0	0	-
HOUSING - RENT W/O UNLET PERIODS	734	23	under	23	under	(67)	over	512	578	(66)	over
HOUSING - RENT W/O BAD PERIODS	778	11	under	2	under	73	under	194	148	46	under
FIXED ELECTRICAL	0	0	-	0	-	(1)	over	0	1	(1)	over
EPC	0	(1)	over	(1)	over	0	-	0	0	0	-
BOILER PLANT SERVICING	0	(1)	over	(1)	over	(1)	over	0	1	(1)	over
ELECTRICITY - CONTRACT	1,448	(87)	over	(91)	over	(152)	over	935	1,117	(182)	over
ELECTRICITY - NON CONTRACT	29	7	under	8	under	11	under	21	9	12	under
GAS	575	(8)	over	(4)	over	25	under	468	445	23	under
HEATING OIL	11	0	-	0	-	0	-	0	1	(1)	over
FIXTURE & FITTINGS	882	(36)	over	0	-	(192)	over	703	908	(205)	over
JANITOR SERVICE	164	0	-	0	-	8	under	164	152	12	under
CLEANING CONTRACT	407	(22)	over	(22)	over	(18)	over	404	410	(6)	over
CLEANING OUTWITH CONTRACT	0	(17)	over	(17)	over	0	-	0	0	0	-
CLEANING MATERIALS	10	2	under	(1)	over	3	under	7	3	4	under
WINDOW CLEANING	2	1	under	1	under	0	-	2	1	1	under
PEST CONTROL	6	(1)	over	(3)	over	(3)	over	6	11	(5)	over
REFUSE UPLIFT	405	(43)	over	(52)	over	(116)	over	269	394	(125)	over
REMOVAL & STORAGE COSTS	51	11	under	15	under	16	under	42	21	21	under
OTHER PROPERTY COSTS	566	14	under	15	under	5	under	496	488	8	under
OFFICE ACCOM-FACILITIES MANAGEMENT	1,113	(18)	over	(18)	over	(12)	over	1,090	1,103	(13)	over
ACCOMMODATION RECHARGE TO USERS	33	0	-	0	-	(2)	over	26	36	(10)	over
PROPERTY COSTS	19,319	(343)	over	(372)	over	(1,103)	over	15,322	16,553	(1,231)	over

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SUPPLIES AND SERVICES											
COMPUTER EQUIPMENT PURCHASE	499	(38)	over	(23)	over	(46)	over	438	457	(19)	over
COMPUTER EQUIPMENT MAINTENANCE	7	3	under	3	under	0	-	5	0	5	under
I.T. EQUIPMENT MAINT-CONTRACT	223	56	under	45	under	93	under	167	53	114	under
EQUIPMENT, APPARATUS AND TOOLS	46	13	under	17	under	26	under	32	2	30	under
SMALL TOOLS	0	0	-	0	-	(1)	over	0	1	(1)	over
ADAPTATIONS FOR CLIENTS	500	(1)	over	(1)	over	(1)	over	312	313	(1)	over
FURNITURE - OFFICE	0	(1)	over	(1)	over	(2)	over	0	2	(2)	over
FURNISHINGS	0	(11)	over	(18)	over	0	-	0	0	0	-
MATERIALS	12,331	48	under	163	under	(271)	over	7,992	8,285	(293)	over
MATERIALS, APPARATUS AND EQUIPMENT	0	0	-	0	-	(1)	over	0	1	(1)	over
AUDIO VISUAL	10	0	-	0	-	0	-	7	7	0	-
PUBLICATIONS, JOURNALS, NEWSPAPERS ETC.	2	1	under	0	-	1	under	2	0	2	under
TV LICENCES - EDUCATION	1	0	-	0	-	0	-	1	1	0	-
FOODSTUFFS - GENERAL	2	0	-	0	-	0	-	0	1	(1)	over
PROTECTIVE CLOTHING & UNIFORMS	44	7	under	6	under	3	under	32	26	6	under
OTHER SUPPLIES AND SERVICES	165	4	under	(6)	over	18	under	152	170	(18)	over
HEALTH AND SAFETY	1	(1)	over	(1)	over	0	-	1	1	0	-
CATERING - CONTRACT	1	0	-	0	-	0	-	0	0	0	-
OUTSOURCED MAIL	0	(8)	over	(10)	over	(14)	over	0	15	(15)	over
BULK BUYING DISCOUNT	0	1	under	1	under	1	under	0	(1)	1	under
SUPPLIES AND SERVICES	13,832	73	under	175	under	(194)	over	9,141	9,334	(193)	over

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TRANSPORT AND PLANT											
PURCHASE OF VEHICLES	0	0	-	0	-	(2)	over	0	2	(2)	over
PURCHASE OF PLANT	125	(6)	over	(11)	over	(1)	over	125	114	11	under
FLEET SERVICES - FUEL	0	(3)	over	(3)	over	(8)	over	0	11	(11)	over
FLEET SERVICES - VEHICLE HIRE	36	0	-	(9)	over	0	-	36	36	0	-
POOL CAR RECHARGE - RENTAL CHARGE	111	(4)	over	21	under	29	under	76	29	47	under
POOL CAR RECHARGE - FUEL	26	6	under	8	under	12	under	12	0	12	under
POOL CAR RECHARGE - ADDITIONAL CHARGES	1	0	-	0	-	1	under	1	0	1	under
OTHER TRANSPORT COSTS	0	(1)	over	(1)	over	(6)	over	0	6	(6)	over
TRANSPORT INSURANCE	44	17	under	20	under	(13)	over	44	67	(23)	over
LICENCES	1	(5)	over	(5)	over	(2)	over	1	1	0	-
PLANT SERVICES	7	(5)	over	(6)	over	(17)	over	7	32	(25)	over
FLEET SERVICE CHARGES	7	0	-	0	-	0	-	4	0	4	under
FLEET SERVICE CHARGES VEHICLE MAINTENANCE	327	(11)	over	(2)	over	(253)	over	226	502	(276)	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	-	(2)	over	7	9	(2)	over
FLEET SERVICE CHARGES ASSET MODIFICATIONS	15	1	under	1	under	7	under	10	2	8	under
FLEET SERVICE CHARGES LEASING	1,398	(49)	over	(64)	over	(4)	over	701	722	(21)	over
FLEET SERVICE CHARGES HIRED VEHICLES	201	12	under	13	under	2	under	150	143	7	under
FLEET SERVICE CHARGES CONTRACT HIRE	49	(5)	over	(8)	over	6	under	35	29	6	under
FLEET SERVICE CHARGES ROAD FUND LICENCES/MOT	116	(6)	over	(3)	over	(35)	over	103	131	(28)	over
FLEET SERVICE CHARGES FUEL	841	11	under	11	under	91	under	584	487	97	under
HIRE OF EXTERNAL VEHICLES	0	(1)	over	(6)	over	(1)	over	0	6	(6)	over
HIRE OF EXTERNAL PLANT	257	10	under	12	under	135	under	194	49	145	under
HIRE OF SCAFFOLDING	1,077	41	under	48	under	223	under	742	475	267	under
HIRE OF SKIPS	32	0	-	0	-	20	under	22	0	22	under
TAXI CHARGES - CONTRACTED	44	(4)	over	9	under	(2)	over	43	50	(7)	over
TRANSPORT AND PLANT	4,723	(1)	over	26	under	181	under	3,124	2,903	221	under

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ADMINISTRATION											
PRINTING AND STATIONERY	83	2	under	1	under	5	under	58	49	9	under
TELEPHONES	93	32	under	35	under	29	under	81	28	53	under
MOBILE PHONES	50	12	under	15	under	5	under	42	22	20	under
ADVERTISING - OF COUNCIL SERVICE AVAILABILITY	7	0	-	0	-	5	under	5	0	5	under
ADVERTISING - OTHER	6	1	under	2	under	2	under	3	1	2	under
POSTAGES/COURIERS	21	(8)	over	(9)	over	(10)	over	14	25	(11)	over
MEMBERSHIP FEES/SUBSCRIPTIONS	13	1	under	4	under	(48)	over	10	51	(41)	over
INSURANCE	216	9	under	11	under	(105)	over	216	321	(105)	over
MEDICAL COSTS	16	(2)	over	(7)	over	(7)	over	13	20	(7)	over
LEGAL EXPENSES	16	(6)	over	(7)	over	(1)	over	13	16	(3)	over
PETTY OUTLAYS	12	(6)	over	(5)	over	(2)	over	9	10	(1)	over
HOSPITALITY / CIVIC RECOGNITION	2	(2)	over	(3)	over	(3)	over	2	5	(3)	over
PAYPOINT AGENCY FEES	0	(4)	over	(4)	over	(5)	over	0	5	(5)	over
OTHER ADMIN COSTS	13	2	under	1	under	4	under	8	4	4	under
TRAINING	0	(1)	over	(1)	over	(4)	over	0	4	(4)	over
INTERNAL SUPPORT SERVICES ALLOCATION	457	0	-	0	-	5	under	5	0	5	under
CENTRAL ADMINISTRATION	2,749	0	-	0	-	0	-	0	0	0	-
ADMINISTRATION	3,754	30	under	33	under	(130)	over	479	561	(82)	over
PAYMENT TO OTHER BODIES											
OTHER COMMITTEES OF THE AUTHORITY	2,529	0	-	0	-	0	-	1,325	1,344	(19)	over
PAYMENTS TO OTHER BODIES	1,186	0	-	10	under	134	under	716	571	145	under
SUPPORTING PEOPLE INTERNAL PROVIDER	1,130	8	under	9	under	(57)	over	869	932	(63)	over
SUPPORTING PEOPLE EXTERNAL PROVIDER	732	33	under	11	under	86	under	502	408	94	under
HOUSING ADMINISTRATION	886	0	-	0	-	0	-	829	829	0	-
ASSISTANCE TO HOME OWNERS	1,982	0	-	0	-	(145)	over	1,269	1,449	(180)	over
PRIVATE INDIVIDUALS - GENERAL	155	0	-	(33)	over	0	-	151	151	0	-
PAYMENT TO OTHER BODIES	8,600	41	under	(3)	over	18	under	5,661	5,684	(23)	over
PAYMENT TO CONTRACTORS											
PAYMENT TO TRADING SERVICES CONTRACTOR	0	(5)	over	(5)	over	0	-	0	0	0	-
PAYMENT TO PRIVATE CONTRACTOR	12,484	1,467	under	1,889	under	562	under	8,039	7,415	624	under
PAYMENT TO EXTERNAL CONSULTANTS	381	(58)	over	(70)	over	(180)	over	204	637	(433)	over
PAYMENT TO CONTRACTORS	12,865	1,404	under	1,814	under	382	under	8,243	8,052	191	under
FINANCING CHARGES											
I.T. EQUIPMENT LEASING-CONTRACT	152	1	under	2	under	(2)	over	36	57	(21)	over
INTEREST ON REVENUE BALANCES	2	1	under	1	under	1	under	1	0	1	under
FINANCING CHARGES	154	2	under	3	under	(1)	over	37	57	(20)	over

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TOTAL EXPENDITURE	113,310	1,908	under	2,546	under	419	under	78,378	78,037	341	under
INCOME											
CONTRIBUTIONS FROM OTHER BODIES	(1,166)	3	over rec	(11)	under rec	0	-	(400)	(443)	43	over rec
SALES - DEPARTMENTS OF THE AUTHORITY	(460)	0	-	0	-	0	-	0	0	0	-
FEES AND CHARGES - GENERAL	(580)	(7)	under rec	(16)	under rec	89	over rec	(404)	(493)	89	over rec
FEES AND CHARGES - DEPARTMENTS OF THE A	(48)	0	-	0	-	0	-	0	0	0	-
RENTAL INCOME	(4,775)	(167)	under rec	(164)	under rec	(218)	under rec	(3,827)	(3,634)	(193)	under rec
HOUSE RENTS	(5,967)	32	over rec	30	over rec	171	over rec	(4,220)	(4,409)	189	over rec
OTHER INCOME	(3,057)	0	-	(20)	under rec	(109)	under rec	(1,946)	(1,758)	(188)	under rec
REALLOCATION OF CENTRAL SUPPORT COSTS	(876)	0	-	0	-	0	-	0	0	0	-
REALLOCATION OF SUPPORT COSTS	(1,629)	0	-	0	-	0	-	(238)	(247)	9	over rec
RECOVERY FROM CAPITAL	(33,368)	(3,972)	under rec	(4,426)	under rec	(2,797)	under rec	(16,982)	(13,964)	(3,018)	under rec
RECHARGES - DEPARTMENTS OF AUTHORITY	(43,792)	2,280	over rec	2,061	over rec	2,445	over rec	(26,417)	(29,145)	2,728	over rec
MANUAL RECHARGES - DEPARTMENTS OF AUTHORITY	0	(77)	under rec	0	-	0	-	0	0	0	-
INCOME	(95,718)	(1,908)	under rec	(2,546)	under rec	(419)	under rec	(54,434)	(54,093)	(341)	under rec
NET EXPENDITURE	17,592	0	-	0	-	0	-	23,944	23,944	0	-