

South Lanarkshire Council

Revenue Budget Monitoring Statement

Period Ended 4 January 2019 (No.11)

Housing and Technical Resources

Service Departments :-

Housing Services

Property Services

COVID-19

Position before Transfers to Reserves

Transfers to Reserves as at 01/01/21

Position After Transfers to Reserves at 01/01/21

Annual Budget	Forecast for Year BEFORE Transfers	Annual Forecast Variance BEFORE Transfers	Annual Forecast Variance AFTER Transfers	Budget Proportion to 01/01/21	Actual to Period 10 to 01/01/21 BEFORE Transfers	Variance to 01/01/21 BEFORE Transfers
£m	£m	£m	£m	£m	£m	£m
Housing Services	8.798	8.643	0.155	5.282	5.220	0.062 under
Property Services	6.679	6.816	(0.137)	7.475	7.537	(0.062) over
COVID-19	0.000	1.165	(1.165)	0.000	0.491	(0.491)
Position before Transfers to Reserves	15.477	16.624	(1.147)	12.757	13.248	(0.491) over
Transfers to Reserves as at 01/01/21				0.000	0.000	0.000
Position After Transfers to Reserves at 01/01/21				12.757	13.248	(0.491) over

Housing and Technical Resources (excl HRA) Variance Analysis 2020/21 (Period 10)

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Employee Costs	1,050k under	APT&C Basic / Overtime / Superannuation / National Insurance - 1,173k under	Housing Services - 186k under Property Services - 987k under	The variance relates to vacancies which are actively being recruited, or being held whilst service requirements are determined.
		<u>Manual Basic / Overtime / Superannuation / National Insurance - (146k) over</u>	<u>Property Services - (120k) over</u>	The variance reflects the current level of trade operatives required to meet service demands.
Property Costs	(781k) over	Rent - (161k) over	COVID-19 - (161k) over	The overspend relates to the cost for an additional temporary accommodation to meet increased demand as a result of COVID-19.
		Bed and Breakfast - (101k) over	COVID-19 - (112k) over	The overspend relates to the cost for additional temporary accommodation to meet increased demand as a result of COVID-19. This is partially offset by an over recovery of income.

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Property Costs (cont)		Security Costs - (106k) over	Property Services - (75k) over	The level of security varies depending on the current workload demands and timing of works on a wide variety of capital and revenue works. These are higher due to COVID-19 lockdown.
		Rent W/o Bad Periods - (100k) over	<u>Housing Services - 50k under</u>	This underspend relates to a change in the profile of temporary accommodation and also better than expected collection rates for rental income.
			Property Services - (150k) over	The Estates bad debt provision is higher than anticipated due to the level of debts experienced in Shopping Centre leases.
		Fixtures and Fittings - (274k) over	COVID-19 - (210k) over	This reflects the current demand for the various elements of Furnishing assistance for temporary accommodation provided due to COVID-19.

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Property Costs (cont)		Refuse Uplifts - 71k under	Property Services - 71k under	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	4,966k under	Materials - 4,903k under	Property Services - 4,930k 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 lower due to COVID-19 lockdown.
Transport and Plant	582k under	Fleet Services Charges (All lines) - 314k under Hire of Plant / Scaffolding / Skips - 257k under	Property Services - 305k under Property Services - 257k under	The underspend reflects a reduction in fuel consumption as a result of lockdown 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 lower due to COVID-19 lockdown.

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Administration Costs	(71k) over	<u>Mobile Phones - (62k) over</u>	<u>COVID-19 - (32k) over</u>	The overspend reflects additional costs incurred to allow staff to work from home and to ensure customer contact access is maintained due to COVID-19 restrictions.
Payment to Other Bodies	(203k over)	Payment to Other Bodies - (218k) over	COVID-19 - (212k) over	This relates to payments to the Salvation Army and is offset by an over recovery of income.
Payments to Contractors	4,896k under	Payments to Private Contractors - 5,068k under Payments to External Consultants - (172k) over	Property Services - 5,090k under Property Services - (172k) over	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 lower due to COVID-19 lockdown. 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	(10,936k) under recovered	Fees and Charges - General - 138k over recovered	COVID-19 - 129k over recovered	The over recovery relates to income for bed and breakfast additional temporary accommodation to meet increased demand as a result of COVID-19. This partially offsets additional Property costs incurred above.
		<u>Rental Income - (81k) under recovered</u>	<u>Property Services - (421k) under recovered</u>	This reflects changes to the level of rental income collectable from the portfolio.
			<u>COVID-19 - 340k over recovered</u>	The over recovery relates to income for the provision of additional temporary accommodation to meet increased demand as a result of COVID-19. This partially offsets additional Property and Payment to Other Bodies expenditure above.
		House Rents - (109k) under recovered	Housing Services - (109k) under recovered	The majority of this under recovery relates to levels of temporary accommodation stock. A review of stock levels to match demand is ongoing.

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Income (cont)		Recovery from Capital - (8,998k) under recovered	Property Services - (8,998k) 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 lock down. The income to date includes the agreed recharge to the HRA and capital for the fixed costs of the Project Services.
		Recharges - Departments of the Authority - (1,791k) under recovered	Property Services - (1,791k) 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 lower due to COVID-19 lock down. The income to date includes the agreed recharge to the HRA and capital 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 2020/21	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	14,770	605	under	652	under	719	under	10,900	10,118	782	under
APT & C OVERTIME	228	37	under	41	under	42	under	137	100	37	under
APT & C SUPERANNUATION	2,927	171	under	187	under	209	under	2,117	1,889	228	under
APT & C NIC	1,562	92	under	104	under	114	under	1,125	999	126	under
MANUAL BASIC	17,165	(138)	over	(144)	over	(165)	over	12,626	12,810	(184)	over
MANUAL OVERTIME	1,056	168	under	178	under	169	under	776	656	120	under
MANUAL SUPERANNUATION	3,292	(17)	over	(15)	over	(18)	over	2,421	2,440	(19)	over
MANUAL NIC	1,711	(38)	over	(43)	over	(50)	over	1,258	1,321	(63)	over
TRAVEL AND SUBSISTANCE	26	9	under	9	under	9	under	18	10	8	under
OTHER EMPLOYEE COSTS	(27)	9	under	6	under	5	under	(19)	(26)	7	under
PENSION INCREASES	601	(13)	over	(15)	over	(5)	over	476	452	24	under
ADDITIONAL PENSION COSTS	13	(15)	over	(15)	over	(16)	over	2	18	(16)	over
EMPLOYEE COSTS	43,324	870	under	945	under	1,013	under	31,837	30,787	1,050	under

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PROPERTY COSTS											
RATES	2,124	(34)	over	(35)	over	(12)	over	2,094	2,086	8	under
SCOTTISH WATER - UNMETERED CHARGES	12	0	-	0	-	0	-	10	10	0	-
SCOTTISH WATER - METERED CHARGES	239	(2)	over	(4)	over	(3)	over	160	161	(1)	over
RENT	1,262	(97)	over	(161)	over	(140)	over	1,095	1,256	(161)	over
SERVICE CHARGE	123	4	under	4	under	4	under	82	80	2	under
FACTORING CHARGES	9	0	-	0	-	0	-	2	2	0	-
OTHER ACCOMMODATION COSTS	2,578	(9)	over	31	under	16	under	2,318	2,284	34	under
BED AND BREAKFAST	27	7	under	(102)	over	(100)	over	20	121	(101)	over
PROPERTY INSURANCE	295	0	-	0	-	(8)	over	84	80	4	under
SECURITY COSTS	299	(77)	over	(72)	over	(112)	over	218	324	(106)	over
GROUND MAINTENANCE	52	(3)	over	(3)	over	(4)	over	52	56	(4)	over
GROUNDS MAINTENANCE ADDITIONAL WORKS	10	3	under	2	under	3	under	7	6	1	under
REPAIRS & MAINTENANCE - INTERNAL CONTRACTOR	2,806	(5)	over	(21)	over	(58)	over	1,761	1,774	(13)	over
LIFE CYCLE MAINTENANCE	3,828	(3)	over	(5)	over	(11)	over	2,895	2,941	(46)	over
REPAIRS & MAINTENANCE - EXTERNAL CONTRACTOR	380	(50)	over	(15)	over	(11)	over	149	147	2	under
HOUSING - RENT FREE ACCOMMODATION	0	(7)	over	(7)	over	(7)	over	0	7	(7)	over
HOUSING - RENT W/O UNLET PERIODS	667	0	-	13	under	(4)	over	487	506	(19)	over
HOUSING - RENT W/O BAD PERIODS	798	(184)	over	(167)	over	(163)	over	328	428	(100)	over
ASBESTOS	0	0	-	(4)	over	(4)	over	0	4	(4)	over
ELECTRICITY - CONTRACT	983	(2)	over	(21)	over	(37)	over	538	582	(44)	over
ELECTRICITY - NON CONTRACT	24	0	-	7	under	9	under	18	7	11	under
GAS	238	1	under	2	under	2	under	143	157	(14)	over
HEATING OIL	12	0	-	0	-	0	-	2	2	0	-
SOLID FUEL	0	(1)	over	(2)	over	(2)	over	0	2	(2)	over
FIXTURE & FITTINGS	628	(248)	over	(201)	over	(219)	over	524	798	(274)	over
JANITOR SERVICE	164	0	-	0	-	12	under	164	152	12	under
CLEANING CONTRACT	339	(2)	over	(2)	over	(6)	over	311	318	(7)	over
CLEANING OUTWITH CONTRACT	0	(3)	over	(3)	over	(3)	over	0	3	(3)	over
CLEANING MATERIALS	10	(1)	over	0	-	0	-	7	6	1	under
WINDOW CLEANING	3	1	under	0	-	1	under	3	1	2	under
PEST CONTROL	7	1	under	2	under	2	under	4	2	2	under
REFUSE UPLIFT	405	49	under	57	under	64	under	298	227	71	under
REMOVAL & STORAGE COSTS	46	(19)	over	(13)	over	(12)	over	33	54	(21)	over
OTHER PROPERTY COSTS	504	34	under	22	under	22	under	447	423	24	under
OFFICE ACCOM-FACILITIES MANAGEMENT	1,113	2	under	2	under	(20)	over	1,113	1,133	(20)	over
ACCOMMODATION RECHARGE TO USERS	33	(6)	over	(6)	over	(7)	over	23	31	(8)	over
PROPERTY COSTS	20,018	(651)	over	(702)	over	(808)	over	15,390	16,171	(781)	over

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SUPPLIES AND SERVICES											
COMPUTER EQUIPMENT PURCHASE	471	4	under	17	under	15	under	352	325	27	under
COMPUTER EQUIPMENT MAINTENANCE	6	(10)	over	(8)	over	(8)	over	5	14	(9)	over
I.T. EQUIPMENT MAINT-CONTRACT	221	18	under	34	under	38	under	167	120	47	under
EQUIPMENT, APPARATUS AND TOOLS	46	23	under	25	under	26	under	34	6	28	under
ADAPTATIONS FOR CLIENTS	501	(10)	over	(10)	over	(10)	over	347	357	(10)	over
FURNITURE - OFFICE	0	(3)	over	(10)	over	(11)	over	0	11	(11)	over
FURNITURE - GENERAL	21	(2)	over	(2)	over	8	under	0	2	(2)	over
FURNISHINGS	0	(4)	over	(4)	over	(9)	over	0	9	(9)	over
MATERIALS	12,640	4,047	under	4,296	under	4,519	under	9,558	4,655	4,903	under
MATERIALS, APPARATUS AND EQUIPMENT	0	(1)	over	(1)	over	(2)	over	0	2	(2)	over
AUDIO VISUAL	10	(1)	over	4	under	5	under	7	1	6	under
PUBLICATIONS, JOURNALS, NEWSPAPERS ETC.	2	1	under	1	under	1	under	2	0	2	under
TV LICENCES - EDUCATION	1	0	-	0	-	0	-	1	1	0	-
FOODSTUFFS - GENERAL	3	0	-	0	-	0	-	0	0	0	-
PROTECTIVE CLOTHING & UNIFORMS	44	(29)	over	(31)	over	(31)	over	33	64	(31)	over
LAUNDRY COSTS	0	(2)	over	(2)	over	(2)	over	0	2	(2)	over
OTHER SUPPLIES AND SERVICES	67	26	under	27	under	34	under	50	22	28	under
HEALTH AND SAFETY	2	(1)	over	0	-	0	-	2	1	1	under
CATERING - CONTRACT	1	0	-	0	-	0	-	0	0	0	-
OUTSOURCED MAIL	0	0	-	0	-	(1)	over	0	1	(1)	over
DELIVERY CHARGE	0	0	-	0	-	0	-	0	1	(1)	over
BULK BUYING DISCOUNT	0	1	under	1	under	2	under	0	(2)	2	under
SUPPLIES AND SERVICES	14,036	4,057	under	4,337	under	4,574	under	10,558	5,592	4,966	under

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TRANSPORT AND PLANT											
PURCHASE OF PLANT	126	(15)	over	(11)	over	(6)	over	87	86	1	under
POOL CAR RECHARGE - RENTAL CHARGE	98	3	under	4	under	(2)	over	68	80	(12)	over
POOL CAR RECHARGE - FUEL	26	2	under	2	under	6	under	13	0	13	under
POOL CAR RECHARGE - ADDITIONAL CHARGES	1	0	-	0	-	0	-	1	0	1	under
OTHER TRANSPORT COSTS	7	0	-	4	under	3	under	6	2	4	under
TRANSPORT INSURANCE	44	8	under	10	under	11	under	33	35	(2)	over
PLANT SERVICES	7	3	under	3	under	3	under	5	1	4	under
FLEET SERVICE CHARGES VEHICLE MAINTENANCE	334	(2)	over	(1)	over	(1)	over	253	254	(1)	over
FLEET SERVICE CHARGES UNSCHEDULED LABOUR	1	0	-	0	-	1	under	1	0	1	under
FLEET SERVICE CHARGES PLANT MAINTENANCE	7	0	-	0	-	0	-	6	6	0	-
FLEET SERVICE CHARGES ASSET MODIFICATIONS	15	0	-	0	-	0	-	11	11	0	-
FLEET SERVICE CHARGES LEASING	1,409	2	under	1	under	2	under	1,067	1,065	2	under
FLEET SERVICE CHARGES HIRED VEHICLES	206	1	under	2	under	4	under	157	153	4	under
FLEET SERVICE CHARGES CONTRACT HIRE	48	7	under	(1)	over	3	under	5	1	4	under
FLEET SERVICE CHARGES ROAD FUND LICENCES/MOT	116	(1)	over	(1)	over	(2)	over	88	90	(2)	over
FLEET SERVICE CHARGES FUEL	787	213	under	269	under	241	under	577	271	306	under
HIRE OF EXTERNAL PLANT	257	77	under	73	under	83	under	193	100	93	under
HIRE OF SCAFFOLDING	1,077	338	under	340	under	346	under	815	450	365	under
HIRE OF SKIPS	32	(100)	over	(132)	over	(181)	over	24	225	(201)	over
PUPIL TRANSPORT - OTHER	0	0	-	0	-	(1)	over	0	1	(1)	over
TAXI CHARGES - CONTRACTED	9	6	under	1	under	1	under	7	4	3	under
TRANSPORT AND PLANT	4,607	542	under	563	under	511	under	3,417	2,835	582	under
ADMINISTRATION											
PRINTING AND STATIONERY	90	2	under	3	under	2	under	65	56	9	under
TELEPHONES	93	(20)	over	(17)	over	(16)	over	69	83	(14)	over
MOBILE PHONES	39	(39)	over	(45)	over	(62)	over	28	90	(62)	over
ADVERTISING - OF COUNCIL SERVICE AVAILABILITY	7	3	under	0	-	2	under	2	0	2	under
ADVERTISING - OTHER	6	1	under	2	under	2	under	3	1	2	under
POSTAGES/COURIERS	22	5	under	7	under	6	under	14	10	4	under
MEMBERSHIP FEES/SUBSCRIPTIONS	16	(7)	over	(8)	over	(8)	over	13	17	(4)	over
INSURANCE	217	2	under	0	-	9	under	174	170	4	under
MEDICAL COSTS	54	12	under	10	under	9	under	31	20	11	under
LEGAL EXPENSES	16	(8)	over	(10)	over	(9)	over	4	14	(10)	over
PETTY OUTLAYS	13	(6)	over	(9)	over	(8)	over	9	16	(7)	over
HOSPITALITY / CIVIC RECOGNITION	0	(1)	over	(1)	over	(1)	over	0	1	(1)	over
OTHER ADMIN COSTS	12	14	under	4	under	(3)	over	7	7	0	-
TRAINING	4	(5)	over	(5)	over	(5)	over	0	5	(5)	over
INTERNAL SUPPORT SERVICES ALLOCATION	457	0	-	0	-	0	-	345	345	0	-
CENTRAL ADMINISTRATION	2,749	0	-	0	-	0	-	2,078	2,078	0	-
ADMINISTRATION	3,795	(47)	over	(69)	over	(82)	over	2,842	2,913	(71)	over

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PAYMENT TO OTHER BODIES											
OTHER COMMITTEES OF THE AUTHORITY	2,565	0	-	0	-	2	under	1,639	1,639	0	-
OTHER LOCAL AUTHORITIES	0	0	-	(1)	over	(1)	over	0	1	(1)	over
PAYMENTS TO OTHER BODIES	1,216	(12)	over	(145)	over	(167)	over	662	880	(218)	over
SUPPORTING PEOPLE INTERNAL PROVIDER	1,119	0	-	(6)	over	(7)	over	869	876	(7)	over
SUPPORTING PEOPLE EXTERNAL PROVIDER	702	0	-	19	under	21	under	478	454	24	under
HOUSING ADMINISTRATION	1,170	0	-	0	-	0	-	900	900	0	-
ASSISTANCE TO HOME OWNERS	1,699	5	under	(2)	over	(2)	over	639	640	(1)	over
PRIVATE INDIVIDUALS - GENERAL	150	(34)	over	0	-	0	-	81	81	0	-
PAYMENT TO OTHER BODIES	8,621	(41)	over	(135)	over	(154)	over	5,268	5,471	(203)	over
PAYMENT TO CONTRACTORS											
PAYMENT TO PRIVATE CONTRACTOR	18,559	4,768	under	5,279	under	5,042	under	13,378	8,310	5,068	under
PAYMENT TO EXTERNAL CONSULTANTS	231	(259)	over	(305)	over	(344)	over	167	339	(172)	over
PAYMENT TO CONTRACTORS	18,790	4,509	under	4,974	under	4,698	under	13,545	8,649	4,896	under
FINANCING CHARGES											
I.T. EQUIPMENT LEASING-CONTRACT	153	(20)	over	(5)	over	(1)	over	116	111	5	under
INTEREST ON REVENUE BALANCES	1	1	under	1	under	1	under	1	0	1	under
FINANCING CHARGES	154	(19)	over	(4)	over	0	-	117	111	6	under
TOTAL EXPENDITURE	113,345	9,220	under	9,909	under	9,752	under	82,974	72,529	10,445	under
INCOME											
CONTRIBUTIONS FROM OTHER BODIES	(429)	(18)	under rec	(20)	under rec	(48)	under rec	(278)	(242)	(36)	under rec
SALES - DEPARTMENTS OF THE AUTHORITY	(606)	(48)	under rec	(22)	under rec	(6)	under rec	(433)	(418)	(15)	under rec
FEES AND CHARGES - GENERAL	(580)	7	over rec	145	over rec	122	over rec	(305)	(443)	138	over rec
FEES AND CHARGES - DEPARTMENTS OF THE A	(46)	0	-	0	-	0	-	0	0	0	-
RENTAL INCOME	(4,515)	199	over rec	48	over rec	(68)	under rec	(3,125)	(3,044)	(81)	under rec
HOUSE RENTS	(5,566)	(67)	under rec	(69)	under rec	(72)	under rec	(4,192)	(4,083)	(109)	under rec
OTHER INCOME	(5,159)	(49)	under rec	(21)	under rec	(30)	under rec	(1,617)	(1,578)	(39)	under rec
REALLOCATION OF CENTRAL SUPPORT COSTS	(876)	0	-	0	-	0	-	(45)	(45)	0	-
REALLOCATION OF SUPPORT COSTS	(2,242)	4	over rec	3	over rec	(1)	under rec	(1,355)	(1,350)	(5)	under rec
RECOVERY FROM CAPITAL	(40,253)	(7,770)	under rec	(8,255)	under rec	(8,199)	under rec	(30,438)	(21,440)	(8,998)	under rec
RECHARGES - DEPARTMENTS OF THE AUTHORITY	(37,497)	(1,855)	under rec	(2,102)	under rec	(1,954)	under rec	(28,354)	(26,563)	(1,791)	under rec
MANUAL RECHARGES - DEPARTMENTS OF THE AUTHORITY	(99)	0	-	0	-	0	-	(75)	(75)	0	-
INCOME	(97,868)	(9,597)	under rec	(10,293)	under rec	(10,256)	under rec	(70,217)	(59,281)	(10,936)	under rec
NET EXPENDITURE	15,477	(377)	over	(384)	over	(504)	over	12,757	13,248	(491)	over