

Appendix D

South Lanarkshire Council

Revenue Budget Monitoring Statement

Period Ended 13 August 2021 (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 13/08/21	Actual to Period 5 to 13/08/21	Variance to 13/08/21
£m	£m	£m	£m	£m	£m
8.234	8.234	0.000	3.798	3.798	0.000
8.118	8.118	0.000	1.820	1.820	0.000
0.000	0.000	0.000	0.000	0.131	(0.131) over
16.352	16.352	0.000	5.618	5.749	(0.131) over

Housing and Technical Resources (excl HRA) Variance Analysis 2021/22 (Period 5)

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Employee Costs	84k under	APT&C Basic / Overtime / Superannuation / National Insurance - 382k under	Property Services - 411k 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 - (305k) over	Property Services - (293k) over	The variance reflects the current level of trade operatives and overtime required to meet service demands.
Property Costs	(96k) over	Rent - (95k) over	COVID-19 - (87k) over	The overspend relates to the cost for additional temporary accommodation to meet increased demand as a result of Covid-19.
		<u>Security Costs - 68k under</u>	<u>Property Services - 68k under</u>	The level of security required varies depending on the current workload demands and timing of capital and revenue works.
		Housing - Rent W/O Unlet Periods - (136k) over	COVID-19 - (131k) over	The overspend relates to the cost for additional temporary accommodation to meet increased demand as a result of Covid-19.

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Property Costs (cont)		Refuse Uplifts - 126k under	Property Services - 126k 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	1,477k under	Materials - 1,458k under	Property Services - 1,458k 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	254k under	Fleet Services Charges (All lines) - 88k under Hire of Plant / Scaffolding / Skips - 158k under	Property Services - 78k under Property Services - 158k under	The underspend is mainly due to a reduction in fuel consumption as a result of lockdown restrictions on operatives' travel. 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.

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Payment to Other Bodies	(160k over)	Payment to Other Bodies - (178k) over	COVID-19 - (153k) 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	3,157k under	Payments to Private Contractors - 3,406k under Payments to External Consultants - (246k) over	Property Services - 3,406k under Property Services - (246k) 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	(4,856k) under recovered	Rental Income - (112k) under recovered House Rents - 258k over recovered	Property - (112k) under recovered COVID-19 - 248k over recovered	This under recovery is due to changes to the level of rental income collectable from the portfolio. 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.

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Income (cont)		Recovery from Capital - (5,106k) under recovered	Property Services - (5,106k) 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 - 140k over recovered	Property Services - 140k over 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 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	14,635	76	under	120	under	172	under	5,103	4,833	270	under
APT & C OVERTIME	186	5	under	(5)	over	(7)	over	64	78	(14)	over
APT & C SUPERANNUATION	2,805	26	under	36	under	49	under	976	904	72	under
APT & C NIC	1,537	15	under	22	under	36	under	534	480	54	under
MANUAL BASIC	17,537	5	under	(14)	over	(41)	over	6,113	6,171	(58)	over
MANUAL OVERTIME	545	(3)	over	(90)	over	(158)	over	190	405	(215)	over
MANUAL SUPERANNUATION	3,376	5	under	5	under	4	under	1,177	1,174	3	under
MANUAL NIC	1,768	(5)	over	(18)	over	(28)	over	616	651	(35)	over
TRAVEL AND SUBSISTANCE	42	0	-	4	under	6	under	13	6	7	under
OTHER EMPLOYEE COSTS	(27)	4	under	3	under	0	-	(9)	(6)	(3)	over
PENSION INCREASES	602	(22)	over	14	under	(27)	over	208	199	9	under
ADDITIONAL PENSION COSTS	13	0	-	(6)	over	(6)	over	0	6	(6)	over
EMPLOYEE COSTS	43,019	106	under	71	under	0	-	14,985	14,901	84	under

South Lanarkshire Council

Housing & Technical Resources - Total

Expenditure / Income Variance Trends 2020/21

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PROPERTY COSTS											
RATES	2,126	3	under	6	under	0	-	0	0	0	-
SCOTTISH WATER - UNMETERED CHARGES	12	(2)	over	(3)	over	(3)	over	4	12	(8)	over
SCOTTISH WATER - METERED CHARGES	241	(7)	over	(10)	over	(5)	over	74	77	(3)	over
RENT	1,258	(44)	over	(43)	over	(75)	over	524	619	(95)	over
SERVICE CHARGE	141	0	-	0	-	0	-	63	59	4	under
FACTORING CHARGES	9	1	under	1	under	2	under	1	0	1	under
OTHER ACCOMMODATION COSTS	2,439	0	-	0	-	20	under	1,950	1,949	1	under
BED AND BREAKFAST	27	3	under	4	under	4	under	0	0	0	-
PROPERTY INSURANCE	295	(1)	over	(3)	over	(3)	over	14	14	0	-
SECURITY COSTS	325	9	under	5	under	48	under	83	15	68	under
GROUND MAINTENANCE	52	(1)	over	(2)	over	(2)	over	0	2	(2)	over
GROUNDS MAINTENANCE ADDITIONAL WORKS	10	0	-	1	under	1	under	3	1	2	under
REPAIRS & MAINTENANCE - INTERNAL CONTRACTOR	2,723	(4)	over	0	-	36	under	616	618	(2)	over
LIFE CYCLE MAINTENANCE	3,558	0	-	0	-	0	-	1,935	1,935	0	-
REPAIRS & MAINTENANCE - EXTERNAL CONTRACTOR	381	(6)	over	2	under	(3)	over	47	47	0	-
HOUSING - RENT FREE ACCOMMODATION	0	(1)	over	(1)	over	(2)	over	0	3	(3)	over
HOUSING - RENT W/O UNLET PERIODS	679	(14)	over	(46)	over	(88)	over	282	418	(136)	over
HOUSING - RENT W/O BAD PERIODS	817	0	-	(26)	over	(28)	over	75	84	(9)	over
ELECTRICITY - CONTRACT	884	(9)	over	(26)	over	3	under	71	71	0	-
ELECTRICITY - NON CONTRACT	29	1	under	4	under	(1)	over	1	2	(1)	over
GAS	237	(10)	over	(10)	over	0	-	65	66	(1)	over
HEATING OIL	12	0	-	1	under	0	-	4	3	1	under
FIXTURE & FITTINGS	811	0	-	(6)	over	(21)	over	393	393	0	-
JANITOR SERVICE	164	12	under	12	under	12	under	159	152	7	under
CLEANING CONTRACT	355	(11)	over	(12)	over	6	under	268	294	(26)	over
CLEANING MATERIALS	10	1	under	1	under	2	under	3	0	3	under
WINDOW CLEANING	2	0	-	0	-	1	under	1	1	0	-
PEST CONTROL	6	0	-	1	under	0	-	1	1	0	-
REFUSE UPLIFT	404	6	under	38	under	98	under	145	19	126	under
REMOVAL & STORAGE COSTS	66	0	-	(1)	over	1	under	45	49	(4)	over
OTHER PROPERTY COSTS	512	1	under	1	under	2	under	193	190	3	under
OFFICE ACCOM-FACILITIES MANAGEMENT	1,113	(6)	over	(6)	over	(11)	over	464	477	(13)	over
ACCOMMODATION RECHARGE TO USERS	33	0	-	(3)	over	(6)	over	7	16	(9)	over
PROPERTY COSTS	19,731	(79)	over	(121)	over	(12)	over	7,491	7,587	(96)	over

South Lanarkshire Council

Housing & Technical Resources - Total	REVISED ANNUAL BUDGET 2021/22	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
Expenditure / Income Variance Trends 2020/21											
SUPPLIES AND SERVICES											
COMPUTER EQUIPMENT PURCHASE	478	9	under	19	under	16	under	182	182	0	-
COMPUTER EQUIPMENT MAINTENANCE	6	0	-	0	-	0	-	0	0	0	-
I.T. EQUIPMENT MAINT-CONTRACT	222	11	under	21	under	27	under	10	0	10	under
EQUIPMENT, APPARATUS AND TOOLS	46	3	under	5	under	10	under	16	2	14	under
ADAPTATIONS FOR CLIENTS	500	0	-	0	-	0	-	100	100	0	-
FURNITURE - OFFICE	0	(5)	over	(6)	over	(1)	over	0	1	(1)	over
FURNITURE - GENERAL	0	(1)	over	(3)	over	(3)	over	0	3	(3)	over
FURNISHINGS	0	(1)	over	(5)	over	0	-	0	0	0	-
MATERIALS	12,825	417	under	532	under	1,162	under	4,631	3,173	1,458	under
AUDIO VISUAL	10	1	under	2	under	2	under	0	0	0	-
PUBLICATIONS, JOURNALS, NEWSPAPERS ETC.	2	0	-	0	-	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	(3)	over	(5)	over	(1)	over	16	14	2	under
OTHER SUPPLIES AND SERVICES	58	3	under	1	under	0	-	11	11	0	-
HEALTH AND SAFETY	1	0	-	0	-	0	-	0	0	0	-
CATERING - CONTRACT	1	0	-	0	-	0	-	0	0	0	-
OUTSOURCED MAIL	0	0	-	0	-	0	-	0	2	(2)	over
DELIVERY CHARGE	0	(1)	over	(1)	over	(1)	over	0	1	(1)	over
SUPPLIES AND SERVICES	14,196	432	under	559	under	1,211	under	4,967	3,490	1,477	under
TRANSPORT AND PLANT											
PURCHASE OF PLANT	125	0	-	(2)	over	(11)	over	39	44	(5)	over
POOL CAR RECHARGE - RENTAL CHARGE	118	2	under	5	under	8	under	4	0	4	under
POOL CAR RECHARGE - FUEL	26	0	-	0	-	0	-	1	0	1	under
POOL CAR RECHARGE - ADDITIONAL CHARGES	1	0	-	0	-	0	-	0	0	0	-
TRANSPORT INSURANCE	44	3	under	6	under	13	under	6	0	6	under
PLANT SERVICES	7	1	under	1	under	2	under	2	0	2	under
FLEET SERVICE CHARGES VEHICLE MAINTENANCE	328	(2)	over	(19)	over	(5)	over	135	129	6	under
FLEET SERVICE CHARGES UNSCHEDULED LABOUR	1	0	-	0	-	0	-	0	0	0	-
FLEET SERVICE CHARGES PLANT MAINTENANCE	7	1	under	0	-	1	under	3	1	2	under
FLEET SERVICE CHARGES ASSET MODIFICATIONS	15	2	under	1	under	2	under	5	3	2	under
FLEET SERVICE CHARGES LEASING	1,397	(10)	over	1	under	(1)	over	230	231	(1)	over
FLEET SERVICE CHARGES HIRED VEHICLES	201	7	under	28	under	(4)	over	21	24	(3)	over
FLEET SERVICE CHARGES CONTRACT HIRE	48	2	under	3	under	4	under	12	0	12	under
FLEET SERVICE CHARGES ROAD FUND LICENCES/MOT	116	1	under	0	-	(10)	over	67	71	(4)	over
FLEET SERVICE CHARGES FUEL	798	(8)	over	13	under	69	under	288	214	74	under
HIRE OF EXTERNAL PLANT	257	1	under	13	under	38	under	92	41	51	under
HIRE OF SCAFFOLDING	1,077	24	under	26	under	124	under	390	235	155	under
HIRE OF SKIPS	33	(15)	over	(5)	over	(12)	over	11	59	(48)	over
TAXI CHARGES - CONTRACTED	5	0	-	0	-	(1)	over	3	3	0	-
TRANSPORT AND PLANT	4,604	9	under	71	under	217	under	1,309	1,055	254	under

South Lanarkshire Council

Housing & Technical Resources - Total

Expenditure / Income Variance Trends 2020/21

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ADMINISTRATION											
PRINTING AND STATIONERY	91	(1)	over	3	under	8	under	33	27	6	under
TELEPHONES	94	(7)	over	(5)	over	1	under	31	30	1	under
MOBILE PHONES	39	2	under	(7)	over	(10)	over	14	29	(15)	over
ADVERTISING - OF COUNCIL SERVICE AVAILABILITY	7	0	-	0	-	0	-	0	0	0	-
ADVERTISING - OTHER	6	0	-	1	under	2	under	2	0	2	under
POSTAGES/COURIERS	21	0	-	(3)	over	(4)	over	7	10	(3)	over
MEMBERSHIP FEES/SUBSCRIPTIONS	12	(2)	over	(3)	over	(1)	over	4	6	(2)	over
INSURANCE	216	13	under	23	under	23	under	0	0	0	-
MEDICAL COSTS	46	1	under	1	under	5	under	16	8	8	under
LEGAL EXPENSES	16	0	-	1	under	(2)	over	2	3	(1)	over
PETTY OUTLAYS	12	0	-	0	-	1	under	5	3	2	under
HOSPITALITY / CIVIC RECOGNITION	2	0	-	0	-	0	-	0	0	0	-
OTHER ADMIN COSTS	13	0	-	(1)	over	2	under	3	1	2	under
INTERNAL SUPPORT SERVICES ALLOCATION	457	0	-	0	-	0	-	165	165	0	-
CENTRAL ADMINISTRATION	2,749	0	-	0	-	0	-	994	994	0	-
ADMINISTRATION	3,781	6	under	10	under	25	under	1,276	1,276	0	-
PAYMENT TO OTHER BODIES											
OTHER COMMITTEES OF THE AUTHORITY	2,642	0	-	15	under	0	-	876	876	0	-
PAYMENTS TO OTHER BODIES	815	(83)	over	(118)	over	(139)	over	223	401	(178)	over
SUPPORTING PEOPLE INTERNAL PROVIDER	1,201	0	-	0	-	0	-	466	466	0	-
SUPPORTING PEOPLE EXTERNAL PROVIDER	595	5	under	9	under	10	under	199	191	8	under
HOUSING ADMINISTRATION	1,170	0	-	0	-	0	-	450	450	0	-
ASSISTANCE TO HOME OWNERS	1,860	13	under	(8)	over	13	under	427	417	10	under
PRIVATE INDIVIDUALS - GENERAL	150	(1)	over	(1)	over	(1)	over	13	13	0	-
PAYMENT TO OTHER BODIES	8,433	(66)	over	(103)	over	(117)	over	2,654	2,814	(160)	over
PAYMENT TO CONTRACTORS											
PAYMENT TO TRADING SERVICES CONTRACTOR	0	0	-	0	-	0	-	0	3	(3)	over
PAYMENT TO PRIVATE CONTRACTOR	18,358	950	under	1,177	under	2,746	under	6,466	3,060	3,406	under
PAYMENT TO EXTERNAL CONSULTANTS	231	(30)	over	(41)	over	(177)	over	70	316	(246)	over
PAYMENT TO CONTRACTORS	18,589	920	under	1,136	under	2,569	under	6,536	3,379	3,157	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	6	under	8	under	14	under	18	10	8	under
INTEREST ON REVENUE BALANCES	2	0	-	0	-	0	-	1	0	1	under
FINANCING CHARGES	154	6	under	8	under	14	under	19	10	9	under
TOTAL EXPENDITURE	112,507	1,334	under	1,631	under	3,907	under	39,237	34,512	4,725	under
INCOME											
CONTRIBUTIONS FROM OTHER BODIES	(376)	0	-	(10)	under rec	4	over rec	(82)	(92)	10	over rec
SALES - DEPARTMENTS OF THE AUTHORITY	(460)	0	-	6	over rec	0	-	(177)	(177)	0	-
FEES AND CHARGES - GENERAL	(580)	(21)	under rec	(15)	under rec	(11)	under rec	(120)	(87)	(33)	under rec
FEES AND CHARGES - DEPARTMENTS OF THE AUTHORITY	(48)	0	-	0	-	0	-	0	0	0	-
RENTAL INCOME	(4,625)	(19)	under rec	(28)	under rec	(104)	under rec	(1,571)	(1,459)	(112)	under rec
HOUSE RENTS	(5,504)	52	over rec	113	over rec	165	over rec	(1,979)	(2,237)	258	over rec
OTHER INCOME	(3,093)	(2)	under rec	(6)	under rec	(22)	under rec	(840)	(837)	(3)	under rec
REALLOCATION OF CENTRAL SUPPORT COSTS	(876)	0	-	0	-	0	-	0	0	0	-
REALLOCATION OF SUPPORT COSTS	(2,240)	8	over rec	(3)	under rec	6	over rec	(514)	(504)	(10)	under rec
RECOVERY FROM CAPITAL	(40,594)	(1,261)	under rec	(1,804)	under rec	(3,390)	under rec	(14,681)	(9,575)	(5,106)	under rec
RECHARGES - DEPARTMENTS OF THE AUTHORITY	(37,660)	(153)	under rec	32	over rec	(656)	under rec	(13,619)	(13,759)	140	over rec
MANUAL RECHARGES - DEPARTMENTS OF THE AUTHORITY	(99)	(8)	under rec	(15)	under rec	0	-	(36)	(36)	0	-
INCOME	(96,155)	(1,404)	under rec	(1,730)	under rec	(4,008)	under rec	(33,619)	(28,763)	(4,856)	under rec
NET EXPENDITURE	16,352	(70)	over	(99)	over	(101)	over	5,618	5,749	(131)	over