

Appendix D

South Lanarkshire Council

Revenue Budget Monitoring Statement

Period Ended 19 June 2019 (No.3)

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 19/06/20	Actual to Period 3 to 19/06/20	Variance to 19/06/20
£m	£m	£m	£m	£m	£m
8.543	8.543	0.000	1.168	1.168	0.000
5.451	5.451	0.000	1.301	1.301	0.000
0.000	0.000	0.000	0.000	0.244	(0.244)
13.994	13.994	0.000	2.469	2.713	(0.244) over

Housing and Technical Resources (excl HRA) Variance Analysis 2020/21 (Period 3)

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Employee Costs	400k under	APT&C Basic / Overtime / Superannuation / National Insurance - 380k under	Property Services - 331k 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 - 48k under	Property Services - 55k under	This reflects the reduced requirement for overtime due to COVID-19 lock down.
Property Costs	(354k) over	Rent W/o Bad Periods - (110k) over	Property Services - (110k) over	The Estates bad debt provision is higher than anticipated due to the level of debts experienced in Shopping Centre leases.
		Fixtures and Fittings - (129k) over	COVID-19 - (138k) over	This reflects the current demand for the various elements of Furnishing assistance for temporary accommodation provided due to COVID-19.
Supplies and Services	2,273k under	Materials - 2,242k under	Property Services - 2,246k 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.

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Transport and Plant	337k under	Fleet Services Charges (All lines) - 128k under	Property Services - 124k under	The underspend reflects a reduction in fuel consumption as a result of lock down restrictions on operatives travel.
		Hire of Plant / Scaffolding / Skips - 171k under	Property Services - 171k under	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.
Payments to Contractors	3,025k under	Payments to Private Contractors - 3,091k under	Property Services - 3,091k under	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.
		Payments to External Consultants - (66k) over	Property Services - (66k) 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	(5,925k) under recovered	Recovery from Capital - (3,754k) under recovered	Property Services - (3,754k) 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 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.
		Trading Services Recharges - (2,106k) under recovered	Property Services - (2,106k) 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.

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 ESTIMATE TO DATE	PERIOD 3 ACTUAL TO DATE	PERIOD 3 VARIANCE AMOUNT	Over/ Under
EMPLOYEE COSTS							
APT & C BASIC	14,821	153	under	2,953	2,699	254	under
APT & C OVERTIME	186	15	under	37	14	23	under
APT & C SUPERANNUATION	2,880	35	under	573	508	65	under
APT & C NIC	1,529	24	under	302	264	38	under
MANUAL BASIC	17,165	(37)	over	3,420	3,473	(53)	over
MANUAL OVERTIME	1,056	87	under	210	88	122	under
MANUAL SUPERANNUATION	3,292	(8)	over	656	665	(9)	over
MANUAL NIC	1,711	(10)	over	341	353	(12)	over
TRAVEL AND SUBSISTANCE	26	1	under	5	1	4	under
OTHER EMPLOYEE COSTS	(28)	(5)	over	(5)	(1)	(4)	over
PENSION INCREASES	601	(32)	over	126	148	(22)	over
ADDITIONAL PENSION COSTS	13	(8)	over	2	8	(6)	over
EMPLOYEE COSTS	43,252	215	under	8,620	8,220	400	under

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 ESTIMATE TO DATE	PERIOD 3 ACTUAL TO DATE	PERIOD 3 VARIANCE AMOUNT	Over/ Under
PROPERTY COSTS							
RATES	2,387	0	-	26	26	0	-
SCOTTISH WATER - UNMETERED CHARGES	38	0	-	8	5	3	under
SCOTTISH WATER - METERED CHARGES	151	(4)	over	59	64	(5)	over
RENT	1,262	0	-	506	510	(4)	over
SERVICE CHARGE	123	0	-	34	34	0	-
FACTORING CHARGES	9	0	-	0	0	0	-
OTHER ACCOMMODATION COSTS	2,287	(13)	over	206	238	(32)	over
BED AND BREAKFAST	27	3	under	5	0	5	under
PROPERTY INSURANCE	296	0	-	8	8	0	-
SECURITY COSTS	299	(9)	over	67	93	(26)	over
GROUND MAINTENANCE	52	(1)	over	0	1	(1)	over
GROUNDS MAINTENANCE ADDITIONAL WORKS	10	0	-	2	1	1	under
REPAIRS & MAINTENANCE - INTERNAL CONTRACTOR	2,676	(1)	over	359	357	2	under
LIFE CYCLE MAINTENANCE	828	16	under	181	181	0	-
REPAIRS & MAINTENANCE - EXTERNAL CONTRACTOR	380	(54)	over	26	73	(47)	over
ADAPTIONS - INTERNAL CONTRACTORS	0	0	-	0	3	(3)	over
HOUSING - RENT FREE ACCOMMODATION	0	(1)	over	0	3	(3)	over
HOUSING - RENT W/O UNLET PERIODS	639	(12)	over	52	70	(18)	over
HOUSING - RENT W/O BAD PERIODS	905	(60)	over	8	118	(110)	over
ELECTRICITY - CONTRACT	835	5	under	115	123	(8)	over
ELECTRICITY - NON CONTRACT	24	1	under	2	1	1	under
GAS	217	(2)	over	43	43	0	-
HEATING OIL	12	1	under	0	0	0	-
FIXTURE & FITTINGS	554	(74)	over	70	199	(129)	over
JANITOR SERVICE	152	0	-	152	152	0	-
CLEANING CONTRACT	329	0	-	238	238	0	-
CLEANING AND JANITORIAL SUPPLIES	10	0	-	1	1	0	-
WINDOW CLEANING	2	(3)	over	0	3	(3)	over
PEST CONTROL	4	(1)	over	0	1	(1)	over
REFUSE UPLIFT	405	0	-	87	65	22	under
REMOVAL & STORAGE COSTS	18	(4)	over	3	11	(8)	over
OTHER PROPERTY COSTS	504	1	under	110	99	11	under
OFFICE ACCOM-FACILITIES MANAGEMENT	1,135	(1)	over	1,135	1,136	(1)	over
ACCOMMODATION RECHARGE TO USERS	33	(3)	over	9	9	0	-
PROPERTY COSTS	16,603	(216)	over	3,512	3,866	(354)	over

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 ESTIMATE TO DATE	PERIOD 3 ACTUAL TO DATE	PERIOD 3 VARIANCE AMOUNT	Over/ Under
SUPPLIES AND SERVICES							
COMPUTER EQUIPMENT PURCHASE	472	(5)	over	92	89	3	under
COMPUTER EQUIPMENT MAINTENANCE	6	2	under	2	0	2	under
I.T. EQUIPMENT MAINT-CONTRACT	223	24	under	46	39	7	under
EQUIPMENT, APPARATUS AND TOOLS	47	6	under	9	1	8	under
ADAPTATIONS FOR CLIENTS	500	0	-	0	0	0	-
FURNITURE - GENERAL	21	0	-	0	0	0	-
FURNISHINGS (INCL. CROCKERY & LINEN)	0	0	-	0	1	(1)	over
MATERIALS	12,638	1,595	under	2,769	527	2,242	under
AUDIO VISUAL	10	1	under	0	0	0	-
PUBLICATIONS, JOURNALS, NEWSPAPERS ETC.	2	0	-	0	0	0	-
TV LICENCES - EDUCATION	1	0	-	0	0	0	-
FOODSTUFFS - GENERAL	2	0	-	0	0	0	-
PROTECTIVE CLOTHING & UNIFORMS	44	2	under	9	17	(8)	over
OTHER SUPPLIES AND SERVICES	119	5	under	23	3	20	under
CATERING - CONTRACT	1	0	-	0	0	0	-
SUPPLIES AND SERVICES	14,086	1,630	under	2,950	677	2,273	under
TRANSPORT AND PLANT							
PURCHASE OF PLANT	126	9	under	20	3	17	under
FLEET SERVICES - FUEL	0	(1)	over	0	2	(2)	over
POOL CAR CHARGES-RENTAL	98	6	under	6	0	6	under
POOL CAR CHARGES-FUEL	26	1	under	1	0	1	under
POOL CAR CHARGES-ADDITIONAL COSTS	1	0	-	0	0	0	-
OTHER TRANSPORT COSTS	5	0	-	1	(1)	2	under
TRANSPORT INSURANCE	44	6	under	10	0	10	under
PLANT SERVICES	7	1	under	1	0	1	under
FLEET SERVICE CHARGES VEHICLE MAINTENANCE	334	(1)	over	73	74	(1)	over
FLEET SERVICE CHARGES UNSCHEDULED LABOUR	1	0	-	0	0	0	-
FLEET SERVICE CHARGES PLANT MAINTENANCE	7	0	-	2	2	0	-
FLEET SERVICE CHARGES ASSET MODIFICATIONS	15	0	-	3	3	0	-
FLEET SERVICE CHARGES LEASING	1,409	0	-	309	308	1	under
FLEET SERVICE CHARGES HIRED VEHICLES	206	0	-	46	45	1	under
FLEET SERVICE CHARGES CONTRACT HIRE	48	2	under	3	0	3	under
FLEET SERVICE CHARGES ROAD FUND LICENCES/MOT	116	0	-	26	26	0	-
FLEET SERVICE CHARGES FUEL	787	0	-	165	41	124	under
HIRE OF EXTERNAL PLANT	257	24	under	55	22	33	under
HIRE OF SCAFFOLDING	1,077	100	under	236	80	156	under
HIRE OF SKIPS	32	(8)	over	7	25	(18)	over
TAXI CHARGES - CONTRACTED	16	1	under	3	0	3	under
TRANSPORT AND PLANT	4,612	140	under	967	630	337	under

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ADMINISTRATION							
PRINTING AND STATIONERY	87	(1)	over	19	10	9	under
TELEPHONES	94	0	-	18	17	1	under
MOBILE PHONES	38	(2)	over	7	9	(2)	over
ADVERTISING - OF COUNCIL SERVICES	7	0	-	0	0	0	-
ADVERTISING - OTHER	6	0	-	1	0	1	under
POSTAGES/COURIERS	25	2	under	2	1	1	under
MEMBERSHIP FEES/SUBSCRIPTIONS	16	(3)	over	2	7	(5)	over
INSURANCE	217	0	-	38	38	0	-
MEDICAL COSTS	43	4	under	9	2	7	under
LEGAL EXPENSES	16	(2)	over	1	5	(4)	over
PETTY OUTLAYS	15	1	under	3	0	3	under
HOSPITALITY / CIVIC RECOGNITION	0	(1)	over	0	1	(1)	over
OTHER ADMIN COSTS	31	0	-	0	0	0	-
TRAINING	4	0	-	0	0	0	-
INTERNAL SUPPORT SERVICES ALLOCATION	457	0	-	103	103	0	-
CENTRAL ADMINISTRATION	2,749	0	-	603	603	0	-
ADMINISTRATION	3,805	(2)	over	806	796	10	under
PAYMENT TO OTHER BODIES							
OTHER COMMITTEES OF THE AUTHORITY	2,369	0	-	434	434	0	-
PAYMENTS TO OTHER BODIES	1,287	(1)	over	123	126	(3)	over
SUPPORTING PEOPLE INTERNAL PROVIDER	1,119	0	-	261	261	0	-
SUPPORTING PEOPLE EXTERNAL PROVIDER	702	0	-	152	151	1	under
HOUSING ADMINISTRATION	1,170	0	-	270	270	0	-
ASSISTANCE TO HOME OWNERS	949	0	-	75	85	(10)	over
PRIVATE INDIVIDUALS - GENERAL	0	0	-	0	1	(1)	over
PAYMENT TO OTHER BODIES	7,596	(1)	over	1,315	1,328	(13)	over
PAYMENT TO CONTRACTORS							
PAYMENT TO PRIVATE CONTRACTOR	18,430	2,007	under	3,929	838	3,091	under
PAYMENT TO EXTERNAL CONSULTANTS	231	(47)	over	49	115	(66)	over
PAYMENT TO CONTRACTORS	18,661	1,960	under	3,978	953	3,025	under

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FINANCING CHARGES							
I.T. EQUIPMENT LEASING-CONTRACT	152	8	under	29	26	3	under
INTEREST ON REVENUE BALANCES	1	0	-	0	0	0	-
FINANCING CHARGES	153	8	under	29	26	3	under
TOTAL EXPENDITURE	108,768	3,734	under	22,177	16,496	5,681	under
INCOME							
CONTRIBUTIONS FROM OTHER BODIES	(485)	0	-	(55)	(39)	(16)	under rec
SALES - DEPARTMENTS OF THE AUTHORITY	(606)	0	-	(130)	(108)	(22)	under rec
FEES AND CHARGES - GENERAL	(593)	1	under	(39)	(43)	4	over rec
FEES AND CHARGES - DEPARTMENTS OF THE AUTHORITY	(48)	0	-	0	0	0	-
RENTAL INCOME	(4,575)	0	-	(773)	(773)	0	-
HOUSE RENTS	(4,959)	(6)	over	(827)	(828)	1	over rec
OTHER INCOME	(2,541)	1	under	(492)	(485)	(7)	under rec
REALLOCATION OF CENTRAL SUPPORT COSTS	(876)	0	-	(45)	(45)	0	-
REALLOCATION OF SUPPORT COSTS	(2,242)	6	under	(285)	(282)	(3)	under rec
RECOVERY FROM CAPITAL	(40,253)	(2,664)	over	(8,822)	(5,068)	(3,754)	under rec
TRADING SERVICES RECHARGES	(37,497)	(1,218)	over	(8,218)	(6,112)	(2,106)	under rec
MANUAL TRADING SERVICES RECHARGES	(99)	0	-	(22)	0	(22)	under rec
INCOME	(94,774)	(3,880)	under rec	(19,708)	(13,783)	(5,925)	under rec
NET EXPENDITURE	13,994	(146)	over	2,469	2,713	(244)	over