

Report

Report to:	Finance and Corporate Resources Committee
Date of Meeting:	02 June 2021
Report by:	Executive Director (Finance and Corporate Resources)

Subject:	Revenue Budget Monitoring 2020/2021 - Finance and Corporate Resources
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1. Purpose of Report

1.1. The purpose of the report is to:-

- ◆ provide information on the actual expenditure measured against the revenue budget for the period 1 April 2020 to 26 February 2021 for Finance and Corporate Resources
- ◆ provide a forecast for the year to 31 March 2021

2. Recommendation(s)

2.1. The Committee is asked to approve the following recommendation(s):-

- (1) that the forecast to 31 March 2021 of an overspend of £7.090 million, before approved transfers to reserves, as detailed in Appendix A of the report, be noted;
- (2) that the forecast to 31 March 2021 of an overspend of £7.193 million, after approved transfers to reserves, as detailed in Appendix A of the report, be noted;
- (3) that an overspend of £6.393 million as at 26 February 2021, after approved transfers to reserves, as detailed in Appendix A of the report, be noted; and
- (4) that the proposed budget virements be approved.

3. Background

- 3.1. This is the fifth revenue budget monitoring report presented to the Finance and Corporate Resources Committee for the financial year 2020/2021.
- 3.2. The report details the financial position for Finance and Corporate Resources on Appendix A, along with variance explanations in Appendices B-I.
- 3.3. The Resource has incurred expenditure in relation to COVID-19, and in order to separate these costs from the Resource's normal activities, a COVID-19 Service has been included at Appendix I.

4. Employee Implications

4.1. None.

5. Financial Implications

- 5.1. **Probable Outturn:** Following the Council's formal Probable Outturn exercise, the Resource is forecasting an overspend of £7.090 million position, before transfers to reserves. After the approved transfers to reserves of £0.103 million, the position is an overspend of £7.193 million. The transfers to reserves were approved by the Executive Committee on 10 February 2021. The Resource position is outlined in Appendix A.
- 5.2. The forecast cost of COVID is £7.163 million. This is the net effect of expenditure of £6.313 million as outlined in Appendix I, a loss of income totalling £0.517 million within Finance - Transactions, Administration, Legal and Licensing and Communications and Strategy (being £0.010 million, £0.452 million and £0.055 million, respectively), savings that have not been achieved totalling £0.354 million and finally unspent budget of £0.021 million which will contribute towards the costs.
- 5.3. **Position as at 26 February 2021:** As at 26 February 2021, the Resource position is an overspend of £6.393 million after approved transfers to reserves.
- 5.4. This includes the net costs of COVID-19 totalling £6.411 million.
- 5.5. The budget included in Appendix I for COVID-19 relates to Scottish Government funding in relation to COVID-19 Business Support Grants.
- 5.6. Virements are proposed to realign budgets. These movements are detailed in the appendices to this report, as appropriate.
- 5.7. **Year-end Position:** The final outturn position for the Resource is becoming clearer as the year-end process progresses. The late notification of funding for employability programmes will mean that full spend cannot be achieved in 2020/2021 and permission will be sought to carry forward £3.157 million of this funding through reserves for use in 2021/2022. In addition, as noted in the recent Executive Committee report (April 2021), a request to carry forward £0.060 million of Community Grants budget will also be made by the Resource. Finally, the Resource will also request that an underspend on the Scottish Welfare Fund budget (£0.129 million) can be transferred to Reserves to use in 2021/2022.

6. Climate Change, Sustainability and Environmental Implications

- 6.1. There are no implications for climate change, sustainability or the environment in terms of the information contained in this report.

7. Other Implications

- 7.1. The main risk associated with the Council's Revenue Budget is that there is an overspend. The risk has been assessed as low given the detailed budget management applied across the Resources. The risk is managed through four weekly Budget Monitoring Meetings at which any variance is analysed. In addition, the probable outturn exercise ensures early warning for corrective action to be taken where appropriate.

8. Equality Impact Assessment and Consultation Arrangements

- 8.1. This report does not introduce a new policy, function or strategy or recommend a change to an existing policy, function or strategy and therefore no impact assessment is required.

- 8.2. There is also no requirement to undertake any consultation in terms of the information contained in the report.

Paul Manning

Executive Director (Finance and Corporate Resources)

28 April 2021

Link(s) to Council Values/Ambitions/Objectives

- ◆ Value: Accountable, Effective, Efficient and Transparent

Previous References

- ◆ Finance and Corporate Resources Committee, 17 March 2021
- ◆ Executive Committee, 28 April 2021

List of Background Papers

- ◆ Financial ledger and budget monitoring results to 26 February 2021

Contact for Further Information

If you would like to inspect the background papers or want further information, please contact:-

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SOUTH LANARKSHIRE COUNCIL

Revenue Budget Monitoring Report

Finance and Corporate Resources Committee: Period Ended 26 February 2021 (No.12)

Finance and Corporate Resources Summary

Budget Category	Annual Budget	Forecast for Year BEFORE Transfers	Annual Forecast Variance BEFORE Transfers	Annual Forecast Variance AFTERS Transfers	Budget Proportion 26/02/21	Actual BEFORE Transfers 26/02/21	Variance 26/02/21		% Variance 26/02/21
	£000	£000	£000	£000	£000	£000	£000		
Employee Costs	33,931	35,036	(1,105)	(1,105)	29,983	31,121	(1,138)	over	(3.8%)
Property Costs	4,096	4,207	(111)	(183)	2,240	2,277	(37)	over	(1.7%)
Supplies & Services	6,949	11,322	(4,373)	(4,373)	6,607	10,350	(3,743)	over	(56.7%)
Transport & Plant	104	47	57	32	97	56	41	under	42.3%
Administration Costs	8,568	7,721	847	467	7,157	6,325	832	under	11.6%
Payments to Other Bodies	52,561	52,256	305	299	48,414	48,246	168	under	0.3%
Payments to Contractors	265	278	(13)	(13)	229	228	1	under	0.4%
Transfer Payments	70,856	69,923	933	933	60,556	59,368	1,188	under	2.0%
Financing Charges	1,040	1,164	(124)	(144)	1,033	1,189	(156)	over	(15.1%)
Total Controllable Exp.	178,370	181,954	(3,584)	(4,087)	156,316	159,160	(2,844)	over	(1.8%)
Total Controllable Inc.	(142,614)	(139,108)	(3,506)	(3,106)	(117,802)	(114,352)	(3,450)	under recovered	(2.9%)
Net Controllable Exp.	35,756	42,846	(7,090)	(7,193)	38,514	44,808	(6,294)	over	(16.3%)
Transfer to Reserves (as at 26/02/21)	0	0	0	0	0	99	(99)	over	n/a
Position After Transfers to Reserves (as at 26/02/21)	35,756	42,846	(7,090)	(7,193)	38,514	44,897	(6,393)	over	(16.6%)

Variance Explanations

Variance explanations are shown in Appendices B to I as appropriate.

Budget Virements

Budget virements are shown in Appendices B to I as appropriate.

SOUTH LANARKSHIRE COUNCIL

Revenue Budget Monitoring Report

Finance and Corporate Resources Committee: Period Ended 26 February 2021 (No.12)

Finance - Strategy Services

Budget Category	Annual Budget	Forecast for Year BEFORE Transfers	Annual Forecast Variance BEFORE Transfers	Annual Forecast Variance AFTERS Transfers	Budget Proportion	Actual BEFORE Transfers	Variance	% Variance	Note
	26/02/21	26/02/21	26/02/21	26/02/21	26/02/21	26/02/21	26/02/21	26/02/21	
	£000	£000	£000	£000	£000	£000	£000		
Employee Costs	2,978	2,985	(7)	(7)	2,644	2,647	(3)	over	(0.1%)
Property Costs	0	0	0	0	0	0	0	-	n/a
Supplies & Services	19	25	(6)	(6)	19	24	(5)	over	(26.3%)
Transport & Plant	0	0	0	0	0	1	(1)	over	n/a
Administration Costs	112	122	(10)	(10)	107	108	(1)	over	(0.9%)
Payments to Other Bodies	495	504	(9)	(9)	495	514	(19)	over	(3.8%)
Payments to Contractors	22	19	3	3	15	12	3	under	20.0%
Transfer Payments	0	0	0	0	0	0	0	-	n/a
Financing Charges	16	15	1	1	16	16	0	-	0.0%
Total Controllable Exp.	3,642	3,670	(28)	(28)	3,296	3,322	(26)	over	(0.8%)
Total Controllable Inc.	(1,677)	(1,704)	27	27	(45)	(78)	33	over recovered	73.3%
Net Controllable Exp.	1,965	1,966	(1)	(1)	3,251	3,244	7	under	0.2%
Transfer to Reserves (as at 26/02/21)	0	0	0	0	0	0	0	-	
Position After Transfers to Reserves (as at 26/02/21)	1,965	1,966	(1)	(1)	3,251	3,244	7	under	

SOUTH LANARKSHIRE COUNCIL

Revenue Budget Monitoring Report

Finance and Corporate Resources Committee: Period Ended 26 February 2021 (No.12)

Finance - Transactions Services

Budget Category	Annual Budget	Forecast for Year BEFORE Transfers	Annual Forecast Variance BEFORE Transfers	Annual Forecast Variance AFTER Transfers	Budget Proportion	Actual BEFORE Transfers	Variance	% Variance	Note
	£000	£000	£000	£000	26/02/21	26/02/21	26/02/21	26/02/21	
					£000	£000	£000		
Employee Costs	11,299	11,317	(18)	(18)	10,045	10,016	29	under	0.3%
Property Costs	3,240	3,218	22	22	1,470	1,400	70	under	4.8% 1
Supplies & Services	812	782	30	30	725	690	35	under	4.8%
Transport & Plant	7	1	6	6	6	2	4	under	66.7%
Administration Costs	1,478	1,340	138	138	1,369	1,313	56	under	4.1% 2
Payments to Other Bodies	0	0	0	0	0	0	0	-	n/a
Payments to Contractors	243	256	(13)	(13)	214	216	(2)	over	(0.9%)
Transfer Payments	70,687	69,574	1,113	1,113	60,556	59,180	1,376	under	2.3% 3,a
Financing Charges	104	98	6	6	97	106	(9)	over	(9.3%)
Total Controllable Exp.	87,870	86,586	1,284	1,284	74,482	72,923	1,559	under	2.1%
Total Controllable Inc.	(74,184)	(72,902)	(1,282)	(1,282)	(60,031)	(58,419)	(1,612)	under recovered	(2.7%) 4,a
Net Controllable Exp.	13,686	13,684	2	2	14,451	14,504	(53)	over	(0.2%)
Transfer to Reserves (as at 26/02/21)	0	0	0	0	0	0	0	-	
Position After Transfers to Reserves (as at 26/02/21)	13,686	13,684	2	2	14,451	14,504	(53)	over	(0.2%)

Variance Explanations**1. Property Costs**

The underspend relates to the profile of Scottish Welfare Fund payments made to date, offset by increased Administration Costs (see 2 below).

2. Administration Costs

The underspend is due to lower than anticipated legal fees to date, partially offset by increased Scottish Welfare Fund payments (see 1 above).

3. Transfer Payments

The underspend is due to the current profile of Housing Benefit payments and is offset in part by an under recovery of income (see 4 below).

4. Income

The under recovery relates to the under recovery of Housing Benefit Subsidy income, offset by reduced expenditure (see 3 above). In addition, there is an under recovery of income from Housing Benefit Overpayments and Statutory Additions.

Budget Virements

a. Scottish Welfare Fund additional funding Net Effect £0.000m: Transfer Payments £0.169m, and Income (£0.169m)

SOUTH LANARKSHIRE COUNCIL

Revenue Budget Monitoring Report

Finance and Corporate Resources Committee: Period Ended 26 February 2021 (No.12)

Audit Services

Budget Category	Annual Budget	Forecast for Year BEFORE Transfers	Annual Forecast Variance BEFORE Transfers	Annual Forecast Variance AFTER Transfers	Budget Proportion	Actual BEFORE Transfers	Variance	% Variance 26/02/21	Note
	£000	£000	£000	£000	26/02/21	26/02/21	26/02/21		
	£000	£000	£000	£000	£000	£000	£000		
Employee Costs	625	640	(15)	(15)	556	571	(15)	over	(2.7%)
Property Costs	0	0	0	0	0	0	0	-	n/a
Supplies & Services	7	7	0	0	7	4	3	under	42.9%
Transport & Plant	0	0	0	0	0	0	0	-	n/a
Administration Costs	7	4	3	3	5	3	2	under	40.0%
Payments to Other Bodies	0	0	0	0	0	0	0	-	n/a
Payments to Contractors	0	0	0	0	0	0	0	-	n/a
Transfer Payments	0	0	0	0	0	0	0	-	n/a
Financing Charges	4	4	0	0	4	4	0	-	0.00%
Total Controllable Exp.	643	655	(12)	(12)	572	582	(10)	over	(1.7%)
Total Controllable Inc.	(313)	(325)	12	12	(56)	(66)	10	over recovered	17.9%
Net Controllable Exp.	330	330	0	0	516	516	0	-	0.0%
Transfer to Reserves (as at 26/02/21)	0	0	0	0	0	0	0	-	
Position After Transfers to Reserves (as at 26/02/21)	330	330	0	0	516	516	0	-	

SOUTH LANARKSHIRE COUNCIL

Revenue Budget Monitoring Report

Finance and Corporate Resources Committee: Period Ended 26 February 2021 (No.12)

Information Technology Services

Budget Category	Annual Budget	Forecast for Year BEFORE Transfers	Annual Forecast Variance BEFORE Transfers	Annual Forecast Variance AFTER Transfers	Budget Proportion	Actual BEFORE Transfers	Variance		% Variance	Note
	£000	£000	£000	£000	26/02/21	26/02/21	26/02/21		26/02/21	
Employee Costs	5,393	5,676	(283)	(283)	4,802	5,059	(257)	over	(5.4%)	1
Property Costs	586	468	118	118	520	401	119	under	22.9%	2
Supplies & Services	5,075	4,818	257	257	4,938	4,697	241	under	4.9%	3
Transport & Plant	4	0	4	4	4	3	1	under	25.0%	
Administration Costs	2,059	2,023	36	36	1,755	1,533	222	under	12.6%	4
Payments to Other Bodies	0	0	0	0	0	0	0	-	n/a	
Payments to Contractors	0	0	0	0	0	0	0	-	n/a	
Transfer Payments	0	0	0	0	0	0	0	-	n/a	
Financing Charges	499	572	(73)	(73)	499	596	(97)	over	(19.4%)	5
Total Controllable Exp.	13,616	13,557	59	59	12,518	12,289	229	under	1.8%	
Total Controllable Inc.	(8,424)	(8,052)	(372)	(372)	(6,434)	(5,882)	(552)	under recovered	(8.6%)	6
Net Controllable Exp.	5,192	5,505	(313)	(313)	6,084	6,407	(323)	over	(5.3%)	
Transfer to Reserves (as at 26/02/21)	0	0	0	0	0	0	0	-		
Position After Transfers to Reserves (as at 26/02/21)	5,192	5,505	(313)	(313)	6,084	6,407	(323)	over		

Variance Explanations

- Employee Costs**
The overspend is mainly due to lower than anticipated staff turnover across the Service to date.
- Property Costs**
The underspend is due to the level of utilities expenditure at the Caird Centre.
- Supplies and Services**
The underspend reflects the timing of spend for IT systems to date and the timing of the Caird Centre replacement programme.
- Administration Costs**
The underspend is due to lower than anticipated telephone charges to date. This is offset by an under recovery in Income (see 6 below).
- Financing Charges**
The overspend is due to the level of new IT Equipment leases.
- Income**
The income under recovery relates to external income for services provided at Caird, and lower than anticipated recharges for telephone costs which are offset by an underspend within Administration Costs (see 4 above).

SOUTH LANARKSHIRE COUNCIL

Revenue Budget Monitoring Report

Finance and Corporate Resources Committee: Period Ended 26 February 2021 (No.12)

Personnel Services

	Annual Budget	Forecast for Year BEFORE Transfers	Annual Forecast Variance BEFORE Transfers	Annual Forecast Variance AFTER Transfers	Budget Proportion	Actual BEFORE Transfers	Variance		% Variance 26/02/21	Note
	£000	£000	£000	£000	26/02/21 £000	26/02/21 £000	26/02/21 £000			
<u>Budget Category</u>										
Employee Costs	7,763	7,659	104	104	6,776	6,614	162	under	2.4%	1
Property Costs	252	159	93	21	234	145	89	under	38.0%	2
Supplies & Services	298	235	63	63	256	193	63	under	24.6%	3
Transport & Plant	51	8	43	18	48	9	39	under	81.3%	
Administration Costs	1,393	1,305	88	88	980	920	60	under	6.1%	4
Payments to Other Bodies	3,662	3,419	243	237	1,403	1,229	174	under	12.4%	5
Payments to Contractors	0	0	0	0	0	0	0	-	n/a	
Transfer Payments	0	0	0	0	0	0	0	-	n/a	
Financing Charges	39	69	(30)	(30)	39	57	(18)	over	(46.2%)	
Total Controllable Exp.	13,458	12,854	604	501	9,736	9,167	569	under	5.8%	
Total Controllable Inc.	(4,119)	(3,616)	(503)	(503)	(1,277)	(884)	(393)	under recovered	(30.8%)	6
Net Controllable Exp.	9,339	9,238	101	(2)	8,459	8,283	176	under	2.1%	
Transfer to Reserves (as at 26/02/21)	0	0	0	0	0	99	(99)	over		
Position After Transfers to Reserves (as at 26/02/21)	9,339	9,238	101	(2)	8,459	8,382	77	under		

Variance Explanations1. **Employee Costs**

The net underspend is due to a reduced requirement within Employee Costs for Modern Apprentices this year. This is partially offset by an overspend reflecting lower than anticipated turnover.

2. **Property Costs**

The underspend reflects reduced spend on health and hygiene materials within the Free Sanitary Products programme due to public buildings being closed as a result of COVID-19.

3. **Supplies and Services**

The underspend reflects lower expenditure within the Cafes, which are closed due to COVID, offset by an under recovery of income (see 6 below).

4. **Administration Costs**

The underspend reflects reduced training expenditure as a result of COVID-19..

5. **Payments to Other Bodies**

The underspend reflects lower than anticipated expenditure within the Employability Programme due to the timing of commencement of projects as a result of COVID-19.

6. **Income**

The under recovery reflects lower than anticipated income from the Cafes, which are currently closed due to COVID-19, offset by a reduction in expenditure (see 3 above).

SOUTH LANARKSHIRE COUNCIL

Revenue Budget Monitoring Report

Finance and Corporate Resources Committee: Period Ended 26 February 2021 (No.12)

Administration, Legal and Licensing Services

Budget Category	Annual Budget	Forecast for Year BEFORE Transfers	Annual Forecast Variance BEFORE Transfers	Annual Forecast Variance AFTER Transfers	Budget Proportion	Actual BEFORE Transfers	Variance	% Variance	Note
	26/02/21	26/02/21	26/02/21	26/02/21	26/02/21	26/02/21	26/02/21	26/02/21	
	£000	£000	£000	£000	£000	£000	£000		
Employee Costs	4,107	4,271	(164)	(164)	3,589	3,721	(132)	over	(3.7%) 1
Property Costs	18	5	13	13	16	3	13	under	81.3%
Supplies & Services	125	149	(24)	(24)	114	130	(16)	over	(14%)
Transport & Plant	14	12	2	2	12	13	(1)	over	(8.3%)
Administration Costs	2,157	2,057	100	100	1,811	1,744	67	under	3.7% 2
Payments to Other Bodies	679	514	165	165	650	506	144	under	22.2% 3
Payments to Contractors	0	0	0	0	0	0	0	-	n/a
Transfer Payments	0	0	0	0	0	0	0	-	n/a
Financing Charges	32	59	(27)	(27)	33	58	(25)	over	(75.8%)
Total Controllable Exp.	7,132	7,067	65	65	6,225	6,175	50	under	0.8%
Total Controllable Inc.	(2,910)	(2,294)	(616)	(616)	(1,747)	(1,204)	(543)	under recovered	(31.1%) 4
Net Controllable Exp.	4,222	4,773	(551)	(551)	4,478	4,971	(493)	over	(11.0%)
Transfer to Reserves (as at 26/02/21)	0	0	0	0	0	0	0	-	
Position After Transfers to Reserves (as at 26/02/21)	4,222	4,773	(551)	(551)	4,478	4,971	(493)	over	

Variance Explanations**1. Employee Costs**

The overspend is mainly due to lower than anticipated staff turnover across the Service to date.

2. Administration Costs

The underspend is mainly due to lower than anticipated expenditure on printing and stationery, and also a reduction in expenditure on civic events which have not taken place due to COVID, offset by an under recovery of income (see 4 below).

3. Payments to Other Bodies

The underspend reflects a reduction in uptake levels this financial year of grants to voluntary organisations.

4. Income

The under recovery of income relates to income from civic events which have not taken place due to COVID, offset by a reduction in expenditure (see 2 above). In addition, income from licensing and registration has been lower than anticipated due to COVID.

SOUTH LANARKSHIRE COUNCIL

Revenue Budget Monitoring Report

Finance and Corporate Resources Committee: Period Ended 26 February 2021 (No.12)

Communications and Strategy Services

Budget Category	Annual Budget	Forecast for Year BEFORE Transfers	Annual Forecast Variance BEFORE Transfers	Annual Forecast Variance AFTER Transfers	Budget Proportion	Actual BEFORE Transfers	Variance		% Variance	Note
	26/02/21	26/02/21	26/02/21	26/02/21	26/02/21	26/02/21	26/02/21		26/02/21	
	£000	£000	£000	£000	£000	£000	£000			
Employee Costs	1,767	1,713	54	54	1,571	1,527	44	under	2.8%	1
Property Costs	0	0	0	0	0	0	0	-	n/a	
Supplies & Services	613	423	190	190	548	438	110	under	20.1%	2
Transport & Plant	28	26	2	2	27	27	0	-	0.0%	
Administration Costs	1,269	760	509	509	1,130	663	467	under	41.3%	3
Payments to Other Bodies	6	0	6	6	5	2	3	under	60.0%	
Payments to Contractors	0	3	(3)	(3)	0	0	0	-	n/a	
Transfer Payments	0	0	0	0	0	0	0	-	n/a	
Financing Charges	346	347	(1)	(1)	345	352	(7)	over	(2.0%)	
Total Controllable Exp.	4,029	3,272	757	757	3,626	3,009	617	under	17.0%	
Total Controllable Inc.	(3,007)	(2,235)	(772)	(772)	(2,351)	(1,753)	(598)	under recovered	(25.4%)	4
Net Controllable Exp.	1,022	1,037	(15)	(15)	1,275	1,256	19	under	1.5%	
Transfer to Reserves (as at 26/02/21)	0	0	0	0	0	0	0	-		
Position After Transfers to Reserves (as at 26/02/21)	1,022	1,037	(15)	(15)	1,275	1,256	19	under		

Variance Explanations

- Employee Costs**
The underspend is due to vacant posts within the Service.
- Supplies and Services**
The underspend reflects lower than anticipated computer maintenance costs and a reduction in expenditure in relation to external mail.
- Administration Costs**
The underspend relates to a reduction in advertising costs, and the cost of printing from multi-functional devices a result of COVID, offset by an under recovery of income from recharges (see 4 below).
- Income**
The net under recovery of income reflects the impact of COVID-19 on the work of the service, including recharges for advertising and multi-functional devices (see 3 above).

SOUTH LANARKSHIRE COUNCIL

Revenue Budget Monitoring Report

Finance and Corporate Resources Committee: Period Ended 26 February 2021 (No.12)

COVID - 19

Budget Category	Annual Budget	Forecast for Year BEFORE Transfers	Annual Forecast Variance BEFORE Transfers	Annual Forecast Variance AFTER Transfers	Budget Proportion	Actual BEFORE Transfers	Variance	% Variance	Note
	26/02/21	26/02/21	26/02/21	26/02/21	26/02/21	26/02/21	26/02/21	26/02/21	
	£000	£000	£000	£000	£000	£000	£000		
Employee Costs	0	776	(776)	(776)	0	966	(966)	over	n/a 1
Property Costs	0	357	(357)	(357)	0	328	(328)	over	n/a 2
Supplies & Services	0	4,883	(4,883)	(4,883)	0	4,174	(4,174)	over	n/a 3
Transport & Plant	0	0	0	0	0	1	(1)	over	n/a
Administration Costs	0	17	(17)	(17)	0	41	(41)	over	n/a 4
Payments to Other Bodies	47,719	47,819	(100)	(100)	45,861	45,995	(134)	over	(0.3%) 5
Payments to Contractors	0	0	0	0	0	0	0	-	n/a
Transfer Payments	0	180	(180)	(180)	0	188	(188)	over	n/a 6
Financing Charges	0	0	0	0	0	0	0	over	n/a
Total Controllable Exp.	47,719	54,032	(6,313)	(6,313)	45,861	51,693	(5,832)	over	(12.7.%)
Total Controllable Inc.	(47,719)	(47,719)	0	0	(45,861)	(46,066)	205	over recovered	0.4% 7
Net Controllable Exp.	0	6,313	(6,313)	(6,313)	0	5,627	(5,627)	over	n/a
Transfer to Reserves (as at 26/02/21)	0	0	0	0	0	0	0	-	
Position After Transfers to Reserves (as at 26/02/21)	0	6,313	(6,313)	(6,313)	0	5,627	(5,627)	over	n/a

Variance Explanations**1. Employee Costs**

The overspend relates to overtime and includes the cost of the wellbeing helpline and also additional time required to process the Business Support Grants, and other benefits including Social Welfare Payments and Council Tax Reduction Scheme applications in relation to COVID-19.

2. Property Costs

This overspend relates to fuel payments made to individuals.

3. Supplies and Services

The overspend relates mainly to Free School Meals and Winter Payments. The overspend also includes IT expenditure including licences and devices to support staff working from home.

4. Administration Costs

The overspend relates to printing and postage costs in relation to COVID-19.

5. Payments to Other Bodies

The overspend relates to expenditure on Tenancy Assistance and is offset by Scottish Government COVID grant funding.

6. Transfer Payments

This overspend relates to Discretionary Housing Payments, offset in part by benefit subsidy income (see 7 below).

7. Income

The over recovery relates to benefit subsidy income (see 6 above).