

## South Lanarkshire Council

## Revenue Budget Monitoring Statement

Period Ended 31 March 2020 (No.14)

## Social Work Resources

Service Departments :-	Annual Budget	Forecast for Year BEFORE Transfers	Annual Forecast Variance BEFORE Transfers	Annual Forecast Variance AFTER Transfers	Budget Proportion to 31/03/20	Actual to Period 14 to 31/03/20 BEFORE Transfers	Variance to 31/03/20 BEFORE Transfers
	£m	£m	£m	£m	£m	£m	£m
Performance and Support Services	7.684	7.703	(0.019)	(0.019)	7.684	7.543	0.141 under
Children and Families	33.121	35.051	(1.930)	(1.930)	33.121	35.068	(1.947) over
Adults and Older People	122.857	123.303	(0.446)	(0.446)	122.857	123.056	(0.199) over
Justice and Substance Misuse	1.341	1.185	0.156	0.156	1.341	1.188	0.153 under
COVID-19	0.000	0.000	0.000	0.000	0.000	0.003	(0.003) over
<b>Position before Transfers to Reserves</b>	<b>165.003</b>	<b>167.242</b>	<b>(2.239)</b>	<b>(2.239)</b>	<b>165.003</b>	<b>166.858</b>	<b>(1.855) over</b>
Transfers to Reserves as at 31/03/20					0.000	0.000	0.000
<b>Position After Transfers to Reserves at 31/03/20</b>					<b>165.003</b>	<b>166.858</b>	<b>(1.855) over</b>

**Social Work Resources Variance Analysis 2019/20 (Period 14)**

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Employee Costs	(974k) over	Managerial Support Specialist - (518k) over	Adults and Older People - (725k) over	The overspend is a result of turnover being less than anticipated to date and additional posts to meet requirements within Home Care.
			Justice - 106k under	This is mainly as a result of vacancies within Substance Misuse and Unpaid Work which are being considered in line with service requirements.
			Performance and Support - 84k under	This is a result of vacancies which have now been filled.
		Basic Grade Social Workers - 351k under	Adults and Older People - 341k under	This is a result of vacancies which are actively being recruited.
			Children and Families - 99k under	The underspend reflects work being undertaken by Children and Families staff on Criminal Justice tasks and is offset by an overspend in Justice below.
			Justice - (89k) over	The overspend reflects work being undertaken by Children and Families staff on Criminal Justice tasks and is offset by an underspend in Children and Families above.

Subjective Head	Variance	Subjective Line	Service / amount	Explanation
Employee Costs (cont)		Hospital Social Workers - 143k under	Adults and Older People - 143k under	This underspend is a result of vacant posts and will be offset by a corresponding under recovery in income from the NHS.
		Care Staff - 1,144k under	Adults and Older People - 1,188k under	This is a result of vacancies which are actively being recruited. In addition part of the underspend is also attributable to the decommissioning of Kirkton and McWhirters Care Homes.
		Home Carers - (2,036k) over	Adults and Older People - (2,031k) over	The overspend is a result of Home Care recruitment for future vacancies to maintain staffing levels and also expenditure on overtime to meet service requirements.
		Travel and Subsistence - (61k) over	Children and Families - (62k) over	This relates to the transport costs of staff visiting service users within their own homes.
Property Costs	(46k) over	<u>Security Costs - (154k) over</u>	<u>Adults and Older People - (155k) over</u>	The overspend reflects the cost of temporary security measures that have been put in place at non-operational residential homes.

Subjective Head	Variance	Subjective Line	Service / amount	Explanation
Property Costs (cont)		Gas - 72k under	Adults and Older People - 60k under	The underspend reflects both savings generated through the installation of energy efficient boilers and also a reduction in consumption.
		<u>Cleaning and Janitorial Supplies and Equipment - 44k under</u>	<u>Adults and Older People - 50k under</u>	This relates to small underspends across a number of establishments in both residential and day care. This partially offsets the overspend in Health and Hygiene materials below.
		<u>Health and Hygiene Materials - (84k) over</u>	<u>Adult and Older People - (67k) over</u>	This overspend is in relation to the purchase of safety items including disposable gloves, aprons and sanitisers across all residential and day care establishments. This is partially offset by the underspend in Cleaning and Janitorial Supplies and Equipment.
Supplies and Services	(383k) over	Computer Equipment Purchase - (318k) over	Adults and Older People - (180k) over	This overspend relates to the license costs associated with the new home care scheduling system.
			Performance and Support - (103k) over	This overspend relates to the Social Work contribution to the Electronic Data Record Management System.

Subjective Head	Variance	Subjective Line	Service / amount	Explanation
Supplies and Services (cont)		Aids and Adaptations - (122k) over	Adult and Older People - (90k) over	This overspend reflects the requirement to purchase additional and also to replace existing assistive technology equipment, which is used to support service users to remain at home.
			<u>COVID-19 - (29k) over</u>	This overspend reflects expenditure as a result of COVID-19.
		Supplies for Clients - 157k under	Children and Families - 98k under <u>Justice - 39k under</u>	This is a demand led line and expenditure has been lower than anticipated.
		<u>Protective Clothing and Uniforms - (52k) over</u>	<u>COVID-19 - (51k) over</u>	This overspend is due to expenditure on Personal Protection Equipment as a result COVID-19.
Transport and Plant	(217k) over	Other Transport Costs - (167k) over	Children and Families - (175k) over	This reflects the costs of transporting children to and from school or respite, which is demand led.
		<u>Fleet Service Charges - Vehicle Maintenance - (47k) over</u>	<u>Adults and Older People - (28k) over</u>	This overspend reflects the costs of meeting current service delivery requirements.

Subjective Head	Variance	Subjective Line	Service / amount	Explanation
Administration Costs	(46k) over	<u>Mobile Phones - (64k) over</u>	<u>Adults and Older People - (32k) over</u>	This overspend relates to the costs for the Home Care Service.
		<u>Medical Costs - (47k) over</u>	<u>Adults and Older People – (42k) over</u>	This overspend is mainly as a result of expenditure on protective equipment within the Home Care service.
		<u>Legal Expenses - 66k under</u>	<u>Children and Families - 46k under</u>	This is a demand led budget to meet the legal costs associated with children who are being placed for adoption, where the level of costs are based on both the number and complexity of cases. Expenditure has been lower than anticipated.
Payment to Other Bodies	(528k) over	<u>Grants to Voluntary Organisations - (48k) over</u>	<u>Adults and Older People - (48k) over</u>	This overspend reflects costs incurred in relation to the health and social care partnership and are offset by an over recovery within income.
		<u>Payment to Voluntary Organisations - 149k under</u>	<u>Adults and Older People - 131k under</u>	This underspend is in relation to the Integrated Care Fund that was not fully utilised in the current year and is being carried forward for use in 2020/2021. The underspend is offset by an under recovery of income.

Subjective Head	Variance	Subjective Line	Service / amount	Explanation
Payment to Other Bodies (cont)		Payment to Voluntary Organisations (cont)	<u>Children and Families - (73k) over</u>	This overpend reflects the costs of specific support packages for children to ensure they remain within the community rather than residential setting.
			<u>Justice - 91k under</u>	This underpend relates mainly to Big Lottery funding that was not fully utilised and is offset by an under recovery of income. The funding is being carried forward for use next financial year.
		Social Work - Foster Parents - (73k) over	Children and Families - (73k) over	This overspend is due to the demand for the continuing use of external foster placements arising from permanent fostering placements for children and young people.
		Social Work Adoption Allowances - (223k) over	Children and Families - (223k) over	This overspend is a result of the age profile of the children in these placements increasing, and the allowances paid increasing as the children become older.
		Direct Payments - (271k) over	Adults and Older People - (271k) over	Following the introduction of Self Directed Support, the overspend reflects more service users choosing this funding option.

Subjective Head	Variance	Subjective Line	Service / amount	Explanation
Payments to Contractors	(658k) over	Long Term Care - (194k) over	Children and Families - (537k) over	This overspend is a result of the increased requirement for children's external placements.
			Adults and Older People - 421k under	This underspend reflects current commitments for the service
			<u>COVID-19 - (78k) over</u>	This expenditure related to the response to COVID-19 to create capacity in hospitals.
		Homecare - 757k under	Adults and Older People - 687k under	This underspend is a result of new funding for free personal care for the under 65s which is not fully required 2019/2020.
			Children and Families - 70k under	This is based on assessed need and the commitment for homecare within the localities being less than less than anticipated
		Respite - (653k) over	Adults and Older People - (690k) over	This overspend reflects the current demand for respite.
		Daycare - 139k under	Adults and Older People - 139k under	This underspend reflects current demand and partially offsets the overspend in Day Related Activities incl Residential Care.



Subjective Head	Variance	Subjective Line	Service / amount	Explanation
Payment to Contractors		<u>Free Personal Care - 271k under</u>	<u>Adults and Older People - 271k under</u>	This underspend is based on the current commitments for Free Personal Nursing Care.
		Day Related Activities incl Residential Placements - (979k) over	Children and Families - (667k) over	This overspend is a result of the increased requirement for children's residential school and secure placements.
			<u>Adults and Older People - (312k) over</u>	This overspend reflects the current commitment for day opportunities services and is partially offset by the underspend in Daycare above.
Transfer Payments	(690k) over	Direct Assistance to Persons - (708k) over	Children and Families - (698k) over	This overspend is in relation to payments being made to kinship carers to support the welfare of young people. It reflects both an increase in demand and also a change in the payment rate being applied.
Income	1,742k over recovered	Non Relevant Government Grant - (188k) under recovered	Adults and Older People - (107k) under recovered	This under recovery of income from the NHS is offset by the underspend within Employee Costs as a result of vacancies.

Subjective Head	Variance	Subjective Line	Service / amount	Explanation
Income (cont)		Non Relevant Government Grant (cont)	<u>Children and Families - (84k) under recovered</u>	The under recovery relates to Scottish Attainment Fund monies that have been carried forward to 2020/2021. The under recovery is offset by a reduction in expenditure.
		Contributions from Other Bodies - (94k) under recovered	Justice - (101k) under recovered	The under recovery relates to Big Lottery Funding that has been carried forward. The under recovery is offset by an underspend in Payment to Voluntary Organisations.
		Fees and Charges - General - 711k over recovered	Adults and Older People - 711k over recovered	This over recovery relates to non-recurring income received in respect of recovery of prior year care costs from service users.
		<u>Charges to Health Boards - 889k over recovered</u>	<u>Adults and Older People - 565k over recovered</u>	This over recovery relates to income received from NHS Lanarkshire for winter pressures, delayed discharge and the social care drawdown from reserves.
			<u>COVID-19 - 325k over recovered</u>	This over recovery of income relates to Scottish Government funding for COVID-19 social care costs and is offset by additional expenditure.

Subjective Head	Variance	Subjective Line	Service / amount	Explanation
Income (cont)		Other Income - 483k over recovered	<p>Children and Families - 394k over recovered</p> <p><u>Adults and Older People - 96k over recovered</u></p>	<p>This is in relation to the recovery of costs from the Home Office for services provided to unaccompanied asylum seeking children in South Lanarkshire children's care facilities.</p> <p>The over recovery relates to service user contributions in relation to Direct Payments.</p>

\* The underlined variances represent new variances since the last report.

South Lanarkshire Council

Social Work Resources - Total

Expenditure / Income Variance Trends 2019/2020

	REVISED ANNUAL BUDGET SLC 19/20 2	PERIOD 14 ACTUAL TO DATE	PERIOD 14 VARIANCE AMOUNT	Over/ Under
EMPLOYEE COSTS				
ADMIN & CLERICAL STAFF - APT&C BASIC	4,388	4,287	101	under
ADMIN & CLERICAL STAFF - APT&C OVERTIME	0	12	(12)	over
ADMIN & CLERICAL STAFF - APT&C SUPERANNUATION	696	750	(54)	over
ADMIN & CLERICAL STAFF - APT&C NIC	317	325	(8)	over
MANAGERIAL SUPPORT SPECIALIST STAFF BASIC	15,976	16,269	(293)	over
MANAGERIAL SUPPORT SPECIALIST STAFF OVERTIME	48	143	(95)	over
MANAGERIAL SUPPORT SPECIALIST STAFF SUPERANNUATION	2,880	3,001	(121)	over
MANAGERIAL SUPPORT SPECIALIST STAFF NIC	1,672	1,681	(9)	over
BASIC GRADE SOCIAL WORKERS BASIC	10,989	10,665	324	under
BASIC GRADE SOCIAL WORKERS OVERTIME	34	44	(10)	over
BASIC GRADE SOCIAL WORKERS SUPERANNUATION	1,979	1,946	33	under
BASIC GRADE SOCIAL WORKERS NIC	1,111	1,107	4	under
HOSPITAL SOCIAL WORKERS BASIC	246	135	111	under
HOSPITAL SOCIAL WORKERS SUPERANNUATION	47	26	21	under
HOSPITAL SOCIAL WORKERS NIC	25	14	11	under
INSTRUCTORS BASIC	1,453	1,422	31	under
INSTRUCTORS OVERTIME	0	11	(11)	over
INSTRUCTORS SUPERANNUATION	264	260	4	under
INSTRUCTORS NIC	124	116	8	under
CARE STAFF - APT&C BASIC	18,084	16,449	1,635	under
CARE STAFF - APT&C OVERTIME	484	1,122	(638)	over
CARE STAFF - APT&C SUPERANNUATION	3,075	2,940	135	under
CARE STAFF - APT&C NIC	1,435	1,423	12	under
HOME CARERS BASIC	17,203	17,773	(570)	over
HOME CARERS OVERTIME	839	2,047	(1,208)	over
HOME CARERS SUPERANNUATION	3,103	3,210	(107)	over
HOME CARERS NIC	1,424	1,575	(151)	over
SESSIONAL WORK	0	5	(5)	over
TRAVEL AND SUBSISTENCE	378	439	(61)	over
OTHER EMPLOYEE COSTS	712	728	(16)	over
PENSION INCREASES	327	310	17	under
ADDITIONAL PENSION COSTS	0	52	(52)	over
<b>EMPLOYEE COSTS</b>	<b>89,313</b>	<b>90,287</b>	<b>(974)</b>	<b>over</b>
PROPERTY COSTS				
RATES	393	379	14	under
SCOTTISH WATER - UNMETERED CHARGES	42	42	0	
SCOTTISH WATER - METERED CHARGES	171	180	(9)	over
RENT	411	429	(18)	over
PROPERTY INSURANCE	7	5	2	under
SECURITY COSTS	4	158	(154)	over
GROUND MAINTENANCE	3	3	0	
REPAIRS & MAINTENANCE - INTERNAL CONTRACTOR	0	16	(16)	over
LIFE CYCLE MAINTENANCE	0	1	(1)	over
REPAIRS & MAINTENANCE - EXTERNAL CONTRACTOR	59	31	28	under
ADAPTIONS - INTERNAL CONTRACTORS	0	1	(1)	over
ELECTRICITY - CONTRACT	490	461	29	under
GAS	381	309	72	under
FIXTURE & FITTINGS	0	4	(4)	over
JANITOR SERVICE	36	34	2	under
CLEANING CONTRACT	291	283	8	under
CLEANING AND JANITORIAL SUPPLIES AND EQUIPMENT	130	86	44	under
HEALTH & HYGIENE MATERIALS	3	87	(84)	over
WINDOW CLEANING	13	13	0	
PEST CONTROL	1	0	1	under
REFUSE UPLIFT	42	36	6	under
REMOVAL & STORAGE COSTS	0	1	(1)	over
OTHER PROPERTY COSTS	182	146	36	under
ACCOMMODATION - TEMPORARY	0	0	0	
<b>PROPERTY COSTS</b>	<b>2,659</b>	<b>2,705</b>	<b>(46)</b>	<b>over</b>

South Lanarkshire Council

Social Work Resources - Total

Expenditure / Income Variance Trends 2019/2020

	REVISED ANNUAL BUDGET SLC 19/20 2	PERIOD 14 ACTUAL TO DATE	PERIOD 14 VARIANCE AMOUNT	Over/ Under
SUPPLIES AND SERVICES				
COMPUTER EQUIPMENT PURCHASE	152	470	(318)	over
COMPUTER EQUIPMENT MAINTENANCE	87	68	19	under
I.T. EQUIPMENT MAINT-CONTRACT	185	185	0	
I.T. ELECTRONIC MESSAGING	246	283	(37)	over
EQUIPMENT, APPARATUS AND TOOLS	155	129	26	under
SMALL TOOLS	2	2	0	
AIDS & ADAPTIONS	2,755	2,877	(122)	over
SUPPLIES FOR CLIENTS	537	380	157	under
FURNITURE - OFFICE	0	9	(9)	over
FURNITURE - GENERAL	0	12	(12)	over
FURNISHINGS (INCL. CROCKERY & LINEN)	24	53	(29)	over
MATERIALS	12	15	(3)	over
MATERIALS, APPARATUS AND EQUIPMENT	0	10	(10)	over
AUDIO VISUAL	0	1	(1)	over
PUBLICATIONS, JOURNALS, NEWSPAPERS ETC	0	3	(3)	over
PROVISIONS - GENERAL	164	165	(1)	over
FOOD PURCHASES WITHIN CONTRACT SERVICE	530	486	44	under
BEVERAGES	43	59	(16)	over
SCHOOL MILK	53	36	17	under
PROTECTIVE CLOTHING & UNIFORMS	210	262	(52)	over
LAUNDRY COSTS	5	14	(9)	over
OTHER SUPPLIES AND SERVICES	70	99	(29)	over
HEALTH AND SAFETY	0	1	(1)	over
CATERING - CONTRACT	484	475	9	under
CATERING - OUTWITH CONTRACT	99	94	5	under
CATERING - EXTERNAL	0	1	(1)	over
ARTIST FEES / PERFORMING ARTS / ENTERTAINMENT	0	6	(6)	over
DELIVERY CHARGE	0	1	(1)	over
<b>SUPPLIES AND SERVICES</b>	<b>5,813</b>	<b>6,196</b>	<b>(383)</b>	<b>over</b>
TRANSPORT AND PLANT				
POOL CAR CHARGES-RENTAL	137	159	(22)	over
POOL CAR CHARGES-FUEL	43	27	16	under
POOL CAR CHARGES-ADDITIONAL COSTS	8	11	(3)	over
OTHER TRANSPORT COSTS	798	965	(167)	over
FLEET SERVICES - REPAIRS	0	1	(1)	over
FLEET SERVICE CHARGES - VEHICLE MAINTENANCE	69	116	(47)	over
FLEET SERVICE CHARGES - ASSET MODIFICATIONS	0	5	(5)	over
FLEET SERVICE CHARGES - LEASING	317	317	0	
FLEET SERVICE CHARGES - HIRED VEHICLES	24	45	(21)	over
FLEET SERVICE CHARGES - CONTRACT HIRE	20	0	20	under
FLEET SERVICE CHARGES - ROAD FUND LICENCES/MOT	28	45	(17)	over
FLEET SERVICE CHARGES - FUEL	337	343	(6)	over
FLEET SERVICE CHARGES - DRIVERS	2,624	2,590	34	under
HIRE OF EXTERNAL VEHICLES	7	4	3	under
HIRE OF SKIPS	0	1	(1)	over
<b>TRANSPORT AND PLANT</b>	<b>4,412</b>	<b>4,629</b>	<b>(217)</b>	<b>over</b>
ADMINISTRATION				
PRINTING AND STATIONERY	170	176	(6)	over
TELEPHONES	210	232	(22)	over
MOBILE PHONES	258	322	(64)	over
ADVERTISING - RECRUITMENT	4	6	(2)	over
ADVERTISING - OTHER	29	0	29	under
POSTAGES/COURIERS	100	82	18	under
MEMBERSHIP FEES/SUBSCRIPTIONS	43	52	(9)	over
MEDICAL COSTS	27	74	(47)	over
LEGAL EXPENSES	268	202	66	under
HOSPITALITY / CIVIC RECOGNITION	1	16	(15)	over
OTHER ADMIN COSTS	11	12	(1)	over
CONFERENCES - OFFICIALS (incl associated costs)	10	3	7	under
TRAINING	19	19	0	
INTERNAL SUPPORT SERVICES ALLOCATION	376	376	0	
<b>ADMINISTRATION</b>	<b>1,526</b>	<b>1,572</b>	<b>(46)</b>	<b>over</b>

South Lanarkshire Council

Social Work Resources - Total

Expenditure / Income Variance Trends 2019/2020

	REVISED ANNUAL BUDGET SLC 19/20 2	PERIOD 14 ACTUAL TO DATE	PERIOD 14 VARIANCE AMOUNT	Over/ Under
PAYMENT TO OTHER BODIES				
OTHER COMMITTEES OF THE AUTHORITY	151	154	(3)	over
OTHER LOCAL AUTHORITIES	29	37	(8)	over
GRANTS TO VOLUNTARY ORGANISATIONS	24	72	(48)	over
PAYMENTS TO VOLUNTARY ORGANISATIONS	2,573	2,424	149	under
PAYMENTS TO OTHER BODIES	3,804	3,844	(40)	over
SCHOOL ACTIVITIES	0	1	(1)	over
PRIVATE INDIVIDUALS - GENERAL	689	678	11	under
SOCIAL WORK - FOSTER PARENTS	5,383	5,456	(73)	over
SOCIAL WORK - FOSTER PARENTS DISCRETIONARY PAYMENTS	98	119	(21)	over
SOCIAL WORK - ADOPTION ALLOWANCES	519	742	(223)	over
DIRECT PAYMENTS	6,311	6,582	(271)	over
<b>PAYMENT TO OTHER BODIES</b>	<b>19,581</b>	<b>20,109</b>	<b>(528)</b>	<b>over</b>
PAYMENT TO CONTRACTORS				
PAYMENT TO PRIVATE CONTRACTOR - DEFAULT	1,177	1,148	29	under
PAYMENT TO PRIVATE CONTRACTOR - LONG TERM CARE	46,928	47,122	(194)	over
PAYMENT TO PRIVATE CONTRACTOR - CET ALLOCATION - HOME CARE	21,561	20,804	757	under
PAYMENT TO PRIVATE CONTRACTOR - RESPITE	1,921	2,574	(653)	over
PAYMENT TO PRIVATE CONTRACTOR - SUPPORTING PEOPLE COSTS	0	3	(3)	over
PAYMENT TO PRIVATE CONTRACTOR - REHAB	0	(15)	15	under
PAYMENT TO PRIVATE CONTRACTOR - DAY CARE	1,161	1,022	139	under
PAYMENT TO PRIVATE CONTRACTOR - HOME SUPPORT	16,978	16,944	34	under
PAYMENT TO PRIVATE CONTRACTOR - FREE PERSONAL NURSING CARE	6,485	6,214	271	under
PAYMENT TO PRIVATE CONTRACTOR - RESPITE AWAIT' LONG TERM CARE	552	540	12	under
PAYMENT TO PRIVATE CONTRACTOR - DAY RELATED ACTIVITIES INCL RESIDENTIAL PLACEMENT	3,739	4,718	(979)	over
PAYMENT TO EXTERNAL CONSULTANTS / PROFESSIONAL SERVICES	35	121	(86)	over
<b>PAYMENT TO CONTRACTORS</b>	<b>100,537</b>	<b>101,195</b>	<b>(658)</b>	<b>over</b>
TRANSFER PAYMENTS				
DIRECT ASSISTANCE TO PERSONS	2,266	2,974	(708)	over
SECTION PAYMENTS	83	65	18	under
<b>TRANSFER PAYMENTS</b>	<b>2,349</b>	<b>3,039</b>	<b>(690)</b>	<b>over</b>
FINANCING CHARGES				
LEASING CHARGES - FINANCE	2	0	2	under
LEASING CHARGES - OPERATIONAL	0	1	(1)	over
I.T. EQUIPMENT LEASING-CONTRACT	268	324	(56)	over
<b>FINANCING CHARGES</b>	<b>270</b>	<b>325</b>	<b>(55)</b>	<b>over</b>
<b>TOTAL EXPENDITURE</b>	<b>226,460</b>	<b>230,057</b>	<b>(3,597)</b>	<b>over</b>
INCOME				
NON RELEVANT GOVERNMENT GRANT	(6,094)	(5,906)	(188)	under rec
RESOURCE TRANSFER INCOME FROM THE HEALTH BOARD	(23,060)	(23,059)	(1)	under rec
CONTRIBUTIONS FROM OTHER BODIES	(148)	(54)	(94)	under rec
SALES - SALE OF MEALS	(8)	(18)	10	over rec
FEES AND CHARGES - GENERAL	(4,753)	(5,464)	711	over rec
FEES AND CHARGES - OTHER LOCAL AUTHORITIES	(998)	(955)	(43)	under rec
CHARGES TO HEALTH BOARDS	(25,291)	(26,180)	889	over rec
FEES AND CHARGES - DEPARTMENTS OF THE AUTHORITY	(239)	(221)	(18)	under rec
RENTAL INCOME	(26)	(26)	0	
SCHOOL LETS	0	7	(7)	under rec
OTHER INCOME	(464)	(947)	483	over rec
REALLOCATION OF SUPPORT COSTS	(376)	(376)	0	
<b>INCOME</b>	<b>(61,457)</b>	<b>(63,199)</b>	<b>1,742</b>	<b>over rec</b>
<b>NET EXPENDITURE</b>	<b>165,003</b>	<b>166,858</b>	<b>(1,855)</b>	<b>over</b>