

## South Lanarkshire Council

## Revenue Budget Monitoring Statement

Period Ended 26 February 2021 (No.12)

## Finance and Corporate Resources

Service Departments :-	Annual Budget	Forecast for Year BEFORE Transfers	Annual Forecast Variance BEFORE Transfers	Annual Forecast Variance AFTER Transfers	Budget Proportion to 26/02/21	Actual to Period 12 to 26/02/21 BEFORE Transfers	Variance to 26/02/21 BEFORE Transfers
	£m	£m	£m	£m	£m	£m	£m
Finance Services (Strategy)	1.965	1.966	(0.001)	(0.001)	3.251	3.244	0.007 under
Finance Services (Transactions)	13.686	13.684	0.002	0.002	14.451	14.504	(0.053) over
Audit and Compliance Services	0.330	0.330	0.000	0.000	0.516	0.516	0.000
Information Technology Services	5.192	5.505	(0.313)	(0.313)	6.084	6.407	(0.323) over
Communications and Strategy Services	1.022	1.037	(0.015)	(0.015)	1.275	1.256	0.019 under
Administration and Licensing Services	4.222	4.773	(0.551)	(0.551)	4.478	4.971	(0.493) over
Personnel Services	9.339	9.238	0.101	(0.002)	8.459	8.283	0.176 under
COVID-19	0.000	6.313	(6.313)	(6.313)	0.000	5.627	(5.627) over
<b>Position before Transfers to Reserves</b>	<b>35.756</b>	<b>42.846</b>	<b>(7.090)</b>	<b>(7.193)</b>	<b>38.514</b>	<b>44.808</b>	<b>(6.294) over</b>
Transfers to Reserves as at 26/02/21					0.000	0.099	(0.099) over
<b>Position After Transfers to Reserves at 26/02/21</b>					<b>38.514</b>	<b>44.907</b>	<b>(6.393) over</b>

### **Finance and Corporate Resources Variance Analysis 2020/21 (Period 12)**

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Employee Costs	(1,138k) over	APT&C Basic / Superannuation / NI - (723k) over	IT Services - (227k) over Administration, Legal and Licensing Services - (127k) over	The overspends are due to lower than anticipated staff turnover across the Services.
			Finance (Transactions) Services - 132k under	The underspend reflects current vacancies within the service.
			COVID-19 - (541k) over	The overspend reflects staff costs in relation to the Wellbeing Line and for the processing of COVID-19 business support grants, benefits and council tax.
		Overtime - (531k) over	Finance (Transactions) Services - (91k) over	The overspend relates to the costs to manage the staffing requirements of the 24 hour customer call centre.

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Employee Costs (cont)		Overtime (cont)	COVID-19 - (425k) over	The overspends reflect additional overtime required due to COVID-19 for the processing of COVID-19 business support grants, benefits and council tax. It also includes the cost of SLLC staff carrying out COVID-19 related tasks for the Council.
		Other Employee Costs - 129k under	Personnel Services - 139k under	The underspend reflects lower than anticipated costs for Modern Apprentices.
Property Costs	(37k) over	Electricity - Contract - (202k) over	IT Services - 114k under	The underspend reflects lower than anticipated costs at the Caird Centre.
			COVID-19 - (323k) over	The overspend reflects winter fuel payments made to individuals and will be funded by COVID-19 grant from the Scottish Government.
		Fixtures and Fittings - 67k under	Finance (Transactions) Services - 67k under	This underspend relates to the profile of Scottish Welfare Fund expenditure to date and is offset by an overspend in administration costs (see below).

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Property Costs (cont)		Health and Hygiene Materials - 66k under	Personnel Services - 68k under	The underspend reflects lower than anticipated provision of free sanitary products due to the closure of a number of public buildings.
Supplies and Services	(3,743k) over	Computer Equipment Purchase - (142k) over	Finance (Transactions) Services - 47k under	The underspend reflects lower than anticipated costs in relation to the Benefits and Revenues systems.
			IT Services - 151k under	The underspend reflects lower than budget spend to date in relation to ad-hoc systems expenditure.
			COVID-19 - (296k) over	The overspend reflects additional equipment required to facilitate home working due to lockdown and the creation of the Wellbeing Line to support vulnerable members of the community.
		Computer Equipment Maintenance - (369k) over	IT Services - (377k) over	The overspend reflects greater than anticipated licence and server support costs to date.

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Supplies and Services (cont)		Foodstuffs - General - (8k) over	Personnel Services - 59k under	The underspend is due to the closure of cafes and the Coalyard.
			COVID-19 - (69k) over	The overspend relates to food items purchased in relation to COVID-19 and is funded from Scottish Government COVID grant.
		Protective Clothing and Uniforms - (94k) over	COVID-19 - (96k) over	The overspend relates to the purchase of personal protective equipment and sanitising supplies.
		Other Supplies and Services - (823k) over	IT Services - 458k under	The underspend reflects the timing of the implementation of changes to IT storage facilities.
			COVID-19 - (1,297k) over	The overspend relates to £100 Winter Payments made to provide support to eligible families. This will be funded by COVID-19 grant from the Scottish Government.

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Supplies and Services (cont)		Free School Meals - COVID-19 - (2,385k) over	COVID-19 - (2,385k) over	The expenditure reflects Free School Meals provided during the Christmas holidays, and the January and February lockdown and also to those children who are self isolating. This will be funded by COVID-19 grant from the Scottish Government.
Administration Costs	832k under	Printing and Stationery - 142k under	Communications and Strategy Services - 138k under	The underspend reflects lower than anticipated printing costs due to COVID, and is offset by an under recovery of income.
		Telephones - 251k under	IT Services - 254k under	The underspend reflects lower than anticipated telephone expenditure and is offset by an under recovery of income.
		Mobile Phones - (57k) over	IT Services - (32k) over	The overspend reflects higher than anticipated mobile phone expenditure and is offset by additional income from recharges.

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Administration Costs (cont)		Advertising - Other - 90k under	Communications and Strategy Services - 89k under	The underspend reflects lower than anticipated advertising expenditure due to COVID, and is offset by an under recovery of income.
		Postages/Couriers - 220k under	Communications and Strategy Services - 242k under	The underspend reflects lower than anticipated mail costs due to COVID and is offset by an under recovery of income.
		Legal Expenses - 89k under	Finance (Transactions) Services - 110k under	The underspend relates to a reduction in legal expenses in relation to the collection of Council Tax.
		Other Administration Costs - (72k) over	Finance (Transactions) Services - (67k) over	This overspend relates to the profile of Scottish Welfare Fund expenditure to date and is offset by an underspend in property costs (see above).
		Training - 54k under	Personnel Services - 58k under	The underspend reflects a delay in the timing of the commencement of a number of training courses and programmes as a result of COVID-19.

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Payment to Other Bodies	168k under	Grants to Voluntary Organisations - 147k under	Administration, Legal and Licensing Services - 143k under	The underspend reflects a reduction in the uptake of grants to voluntary organisations.
		Payment to Other Bodies - 139k under	Personnel Services - 169k under	The underspend reflects lower than anticipated physiotherapy and medical costs incurred to date, offset by an under recovery of income. There is also an underspend due to the delay in the commencement of employability programmes as a result of COVID-19.
		Private Individuals - General - (93k) over	COVID-19 - (100k) over	The overspend relates to payments made to provide financial support to housing tenants.
Transfer Payments	1,188k under	Rent Allowance - 1,762k under	Finance (Transactions) Services - 1,950k under	The underspend is related to the demand for Housing Benefit for private housing tenants and is offset by an under recovery of income.



Subjective Head	Variance	Subjective line	Service / amount	Explanation
Transfer Payments (cont)		Rent Allowance (cont)	COVID-19 - (188k) over	The overspend reflects the impact on demand for Housing Benefit as a result of the use of Bed and Breakfast by the homeless service due to COVID-19.
		Rent Rebate - (574k) over	Finance (Transactions) Services - (574k) over	This overspend reflects the demand for Housing Benefit for council housing tenants and the increased costs of overpayments and is offset by an over recovery of income.
Financing Charges	(156k) over	IT Equipment Leasing - Contract - (156k) over	IT Services - (97k) over	The overspend reflects higher than anticipated expenditure on equipment leasing.
Income	(3,450k) under recovered	<u>Non Relevant Government Grant - 177k over recovered</u>	<u>COVID-19 - 177k over recovered</u>	This relates Scottish Government COVID-19 funding for staff working in the Track and Trace service and is offset by expenditure on Employee costs.

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Income (cont)		Statutory Cost of Collection - (182k) under recovered	Finance (Transactions) Services - (182k) under recovered	The under recovery is due to a reduction in the number of cases going to the reminder stage and subsequently progressing to summary warrant. As a result, there has been a reduction in income from penalty charges.
		Rent Rebate Subsidy - 765k over recovered	Finance (Transactions) Services - 765k over recovered	This over recovery reflects the demand for Housing Benefit for council housing tenants and is offset by an overspend on Transfer Payments.
		Rent Allowance Subsidy - (1,668k) under recovered	Finance (Transactions) Services - (1,668k) under recovered	This under recovery reflects the demand for Housing Benefit for private housing tenants and is offset by an underspend on Transfer Payments.
		DWP Subsidy - (65k) under recovered	Finance (Transactions) Services - (65k) under recovered	The under recovery is due to a reduction in the Department for Work and Pensions Administration Subsidy this financial year.
		Contributions from Development Agencies - 48k over recovered	Personnel Services - 48k over recovered	The over recovery is due to additional income from Skills Development Scotland to fund Modern Apprentices.

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Income (cont)		Contributions from Other Bodies - 13k over recovered	Finance (Transactions) Services - 76k over recovered	The over recovery relates to the receipt of Payment Deduction Project (PDP) income from the Department of Work and Pensions in relation to the recovery of Housing Benefit overpayments.
			Personnel Services - (63k) under recovered	The under recovery reflects the timing of receipt of income for externally funded projects.
		ESF Grant - (29k) under recovered	Personnel Services - (52k) under recovered	The under recovery relates to the Employability Programme and is offset by a reduction in expenditure (see Payments to Other Bodies).
		Sales - General - (74k) under recovered	Personnel Services - (74k) under recovered	The under recovery reflects the loss of income experienced as a result of the closure of the Coalyard and Cafes, offset by a reduction in expenditure.
		Sales - Other Bodies - (367k) under recovered	IT Services - (367k) under recovered	The under recovery reflects lower than anticipated external income from the Caird Centre.

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Income (cont)		Fees and Charges - General - (199k) under recovered	Finance (Transactions) Services - 85k over recovered	The over recovery relates to income from rebates.
			Administration, Legal and Licensing Services - (285k) under recovered	The under recovery is mainly due to lower than anticipated income generated to date due to COVID-19.
		Fees and Charges - Other Bodies - (87k) under recovered	Communications and Strategy Services - (87k) under recovered	The under recovery reflects lower than anticipated income generated to date due to COVID-19.
		Fees and Charges - Departments of the Authority - (596k) under recovered	Communications and Strategy Services - (509k) under recovered	The under recovery reflects lower than anticipated income generated to date due to COVID-19.
			Personnel Services - (70k) under recovered	The under recovery is due to lower than anticipated recharges to date for physiotherapy, offset by a reduction in spend (see Payments to Other Bodies).

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Income (cont)		Death Registration - (52k) under recovered	Administration, Legal and Licensing Services - (52k) under recovered	The under recovery reflects the move to remote registration due to COVID. Full death extracts are now obtained on-line and the income which partially offsets this under recovery is included within the Extracts income line.
		Marriage Statutory Fees - (69k) under recovered	Administration, Legal and Licensing - (69k) under recovered	The under recovery reflects lower than anticipated income generated due to COVID-19.
		Marriages - (56k) under recovered	Administration, Legal and Licensing - (56k) under recovered	The under recovery reflects lower than anticipated income generated due to COVID-19.
		National Checking Service - (66k) under recovered	Administration, Legal and Licensing Services - (66k) under recovered	The under recovery is due to this service no longer being provided.
		Other Income - (960k) under recovered	Finance (Transactions) Services - (616k) under recovered	The under recovery mainly relates to income from the recovery of Housing Benefit Overpayment being lower than anticipated to date.

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Income (cont)		Other Income (cont)	IT Services - (185k) under recovered	The under recovery reflects the net under recovery of recharges for telephones and mobile phones, offset by a net reduction in expenditure (see Administration Costs above).
			Personnel Services - (162k) under recovered	The under recovery reflects a reduced contribution required from the Training Fund due to additional Skills Development Scotland funding received.

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

Finance & Corporate Resources - Total	REVISED ANNUAL BUDGET SLC 20/21 2	PERIOD 9 VARIANCE AMOUNT	Over/ Under	PERIOD 10 VARIANCE AMOUNT	Over/ Under	PERIOD 11 VARIANCE AMOUNT	Over/ Under	PERIOD 12 ESTIMATE TO DATE	PERIOD 12 ACTUAL TO DATE	PERIOD 12 VARIANCE AMOUNT	Over/ Under
Expenditure / Income Variance Trends 2020/2021											
EMPLOYEE COSTS											
APT & C BASIC	25,040	(491)	over	(629)	over	(739)	over	22,234	23,185	(951)	over
APT & C OVERTIME	80	(456)	over	(484)	over	(506)	over	40	571	(531)	over
APT & C SUPERANNUATION	5,121	94	under	84	under	157	under	4,545	4,365	180	under
APT & C NIC	2,521	2	under	5	under	37	under	2,239	2,191	48	under
MANUAL BASIC	15	(5)	over	(4)	over	(4)	over	13	18	(5)	over
MANUAL SUPERANNUATION	0	(2)	over	(3)	over	(3)	over	0	3	(3)	over
MANUAL NIC	0	(1)	over	(1)	over	(1)	over	0	1	(1)	over
TRAVEL AND SUBSISTANCE	34	15	under	15	under	18	under	31	10	21	under
OTHER EMPLOYEE COSTS	289	216	under	192	under	201	under	139	10	129	under
PENSION INCREASES	831	(111)	over	(86)	over	(70)	over	742	767	(25)	over
<b>EMPLOYEE COSTS</b>	<b>33,931</b>	<b>(739)</b>	<b>over</b>	<b>(911)</b>	<b>over</b>	<b>(910)</b>	<b>over</b>	<b>29,983</b>	<b>31,121</b>	<b>(1,138)</b>	<b>over</b>
PROPERTY COSTS											
RATES	109	11	under	11	under	9	under	109	93	16	under
SCOTTISH WATER - METERED CHARGES	9	0		(1)	over	(1)	over	7	9	(2)	over
RENT	75	15	under	8	under	22	under	70	62	8	under
SERVICE CHARGE	2	(6)	over	(6)	over	(16)	over	2	9	(7)	over
FEU DUTIES	1	0		0		1	under	1	0	1	under
PROPERTY INSURANCE	4	(1)	over	(1)	over	0		3	4	(1)	over
SECURITY COSTS	103	11	under	2	under	(7)	over	101	101	0	
REPAIRS & MAINTENANCE - INTERNAL CONTRATOR	1	(2)	over	(2)	over	(3)	over	1	5	(4)	over
REPAIRS & MAINTENANCE - EXTERNAL CONTRATOR	2	(4)	over	(4)	over	(3)	over	2	5	(3)	over
ELECTRICITY - CONTRACT	447	46	under	(246)	over	(224)	over	373	575	(202)	over
GAS	14	3	under	9	under	9	under	12	2	10	under
FIXTURE & FITTINGS	3,202	0		0		45	under	1,432	1,365	67	under
CLEANING AND JANITORIAL SUPPLIES AND EQUIPMENT	2	0		0		0		2	2	0	
HEALTH & HYGIENE MATERIALS	105	83	under	52	under	59	under	105	39	66	under
REFUSE UPLIFT	2	0		0		0		2	2	0	
OTHER PROPERTY COSTS	18	4	under	11	under	14	under	18	4	14	under
<b>PROPERTY COSTS</b>	<b>4,096</b>	<b>160</b>	<b>under</b>	<b>(167)</b>	<b>over</b>	<b>(95)</b>	<b>over</b>	<b>2,240</b>	<b>2,277</b>	<b>(37)</b>	<b>over</b>

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Expenditure / Income Variance Trends 2020/2021											
SUPPLIES AND SERVICES											
COMPUTER EQUIPMENT PURCHASE	2,379	(164)	over	(45)	over	(128)	over	2,320	2,462	(142)	over
COMPUTER EQUIPMENT RENTAL	0	0		0		(2)	over	0	2	(2)	over
COMPUTER EQUIPMENT MAINTENANCE	2,491	(220)	over	(353)	over	(371)	over	2,391	2,760	(369)	over
I.T. EQUIPMENT MAINT - CONTRACT	648	(32)	over	(25)	over	(14)	over	634	660	(26)	over
I.T. ELECTRONIC MESSAGING	130	(2)	over	(15)	over	10	under	126	113	13	under
EQUIPMENT, APPARATUS AND TOOLS	204	44	under	34	under	37	under	181	140	41	under
ADAPTATIONS FOR CLIENTS	0	0		0		0		0	(1)	1	under
SUPPLIES FOR CLIENTS	159	(11)	over	19	under	17	under	152	128	24	under
FURNITURE - OFFICE	0	1	under	1	under	1	under	0	3	(3)	over
MATERIALS	77	1	under	4	under	(7)	over	67	67	0	
MATERIALS, APPARATUS AND EQUIPMENT	0	(3)	over	(4)	over	(4)	over	0	5	(5)	over
PUBLICATIONS, JOURNALS, NEWSPAPERS ETC.	9	2	under	3	under	1	under	7	7	0	
FOODSTUFFS - GENERAL	82	48	under	48	under	15	under	68	76	(8)	over
PROTECTIVE CLOTHING & UNIFORMS	7	(91)	over	(94)	over	(92)	over	6	100	(94)	over
OTHER SUPPLIES AND SERVICES	623	336	under	(571)	over	(543)	over	541	1,364	(823)	over
HEALTH AND SAFETY	0	(1)	over	(1)	over	(1)	over	0	1	(1)	over
CATERING - OUTWITH CONTRACT	6	3	under	3	under	4	under	5	1	4	under
OUTSOURCED MAIL	134	102	under	72	under	28	under	109	77	32	under
FREE SCHOOL MEALS - COVID 19	0	(89)	over	(610)	over	(1,153)	over	0	2,385	(2,385)	over
<b>SUPPLIES AND SERVICES</b>	<b>6,949</b>	<b>(76)</b>	<b>over</b>	<b>(1,534)</b>	<b>over</b>	<b>(2,202)</b>	<b>over</b>	<b>6,607</b>	<b>10,350</b>	<b>(3,743)</b>	<b>over</b>
TRANSPORT AND PLANT											
PURCHASE OF PLANT	25	25	under	19	under	14	under	25	0	25	under
POOL CAR CHARGES - RENTAL	23	4	under	7	under	4	under	20	15	5	under
POOL CAR CHARGES - FUEL	5	4	under	4	under	4	under	4	0	4	under
FLEET SERVICE CHARGES - VEHICLE MAINTENANCE	7	5	under	5	under	4	under	7	1	6	under
FLEET SERVICE CHARGES - LEASING	5	3	under	4	under	2	under	5	4	1	under
FLEET SERVICE CHARGES - HIRED VEHICLES	0	0		0		0		0	1	(1)	over
FLEET SERVICE CHARGES - ROAD FUND LICENCES/MOT	1	0		0		0		0	0	0	
FLEET SERVICE CHARGES - FUEL	2	1	under	1	under	1	under	2	0	2	under
FLEET SERVICE CHARGES - DRIVERS	36	1	under	0		0		34	35	(1)	over
<b>TRANSPORT AND PLANT</b>	<b>104</b>	<b>43</b>	<b>under</b>	<b>40</b>	<b>under</b>	<b>29</b>	<b>under</b>	<b>97</b>	<b>56</b>	<b>41</b>	<b>under</b>



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Expenditure / Income Variance Trends 2020/2021											
ADMINISTRATION											
PRINTING AND STATIONERY	582	69	under	147	under	139	under	541	399	142	under
TELEPHONES	1,791	52	under	49	under	183	under	1,465	1,214	251	under
MOBILE PHONES	392	(43)	over	(44)	over	(95)	over	389	446	(57)	over
ADVERTISING - RECRUITMENT	29	(15)	over	(15)	over	0		29	29	0	
ADVERTISING - OF COUNCIL SERVICE AVAILABILITY	1	0		0		0		0	0	0	
ADVERTISING - OTHER	205	63	under	79	under	64	under	176	86	90	under
POSTAGES/COURIERS	865	(32)	over	(115)	over	210	under	676	456	220	under
SMS MESSAGING	0	(3)	over	(3)	over	3	under	0	(3)	3	under
MEMBERSHIP FEES/SUBSCRIPTIONS	256	(7)	over	(10)	over	(14)	over	251	258	(7)	over
INSURANCE	139	(1)	over	(1)	over	(1)	over	139	140	(1)	over
MEDICAL COSTS	141	60	under	48	under	36	under	135	86	49	under
LEGAL EXPENSES	269	74	under	58	under	75	under	180	91	89	under
HOSPITALITY / CIVIC RECOGNITION	30	18	under	18	under	21	under	25	2	23	under
GIRO BANK AGENCY FEES	2	(5)	over	1	under	1	under	1	0	1	under
PAYPOINT AGENCY FEES	101	19	under	13	under	15	under	81	70	11	under
SECURITY UPLIFT FEES	6	2	under	3	under	2	under	4	2	2	under
OTHER ADMIN COSTS	848	(9)	over	(6)	over	(50)	over	827	899	(72)	over
MEMBERS ALLOWANCES	1,695	19	under	14	under	18	under	1,458	1,435	23	under
CONFERENCES - MEMBERS (incl associated costs)	9	6	under	7	under	7	under	8	0	8	under
CONFERENCES - OFFICIALS (incl associated costs)	9	4	under	5	under	7	under	8	1	7	under
TRAINING	1,156	32	under	50	under	47	under	764	710	54	under
VOLUNTEERS' EXPENSES	0	(4)	over	(3)	over	(4)	over	0	4	(4)	over
INTERNAL SUPPORT SERVICES ALLOCATION	42	0		0		0		0	0	0	
<b>ADMINISTRATION</b>	<b>8,568</b>	<b>299</b>	<b>under</b>	<b>295</b>	<b>under</b>	<b>664</b>	<b>under</b>	<b>7,157</b>	<b>6,325</b>	<b>832</b>	<b>under</b>
PAYMENT TO OTHER BODIES											
JOINT COMMITTEES - GENERAL	0	1	under	1	under	1	under	0	(1)	1	under
MANAGEMENT AND TECHNOLOGY TRAINING GRAN	0	(1)	over	(1)	over	(1)	over	0	1	(1)	over
YOUTH EMPLOYMENT TRAINING INITIATIVE	0	(2)	over	(2)	over	(2)	over	0	2	(2)	over
GRANTS TO VOLUNTARY ORGANISATIONS	683	126	under	142	under	151	under	653	506	147	under
PAYMENTS TO OTHER BODIES	3,656	165	under	200	under	188	under	1,398	1,259	139	under
EXTERNAL AUDIT FEES	495	(7)	over	(2)	over	(3)	over	495	518	(23)	over
BUSINESS GRANTS - COVID 19	47,719	0		0		0		45,861	45,861	0	
PRIVATE INDIVIDUALS - GENERAL	8	5	under	(94)	over	(94)	over	7	100	(93)	over
<b>PAYMENT TO OTHER BODIES</b>	<b>52,561</b>	<b>287</b>	<b>under</b>	<b>244</b>	<b>under</b>	<b>240</b>	<b>under</b>	<b>48,414</b>	<b>48,246</b>	<b>168</b>	<b>under</b>
PAYMENT TO CONTRACTORS											
PAYMENT TO PRIVATE CONTRACTOR	40	0		0		0		11	11	0	
PAYMENT TO EXTERNAL CONSULTANTS / PROFESSIONAL S	225	(7)	over	(3)	over	(1)	over	218	217	1	under
<b>PAYMENT TO CONTRACTORS</b>	<b>265</b>	<b>(7)</b>	<b>over</b>	<b>(3)</b>	<b>over</b>	<b>(1)</b>	<b>over</b>	<b>229</b>	<b>228</b>	<b>1</b>	<b>under</b>

Finance & Corporate Resources - Total	REVISED ANNUAL BUDGET SLC 20/21 2	PERIOD 9 VARIANCE AMOUNT	Over/ Under	PERIOD 10 VARIANCE AMOUNT	Over/ Under	PERIOD 11 VARIANCE AMOUNT	Over/ Under	PERIOD 12 ESTIMATE TO DATE	PERIOD 12 ACTUAL TO DATE	PERIOD 12 VARIANCE AMOUNT	Over/ Under
Expenditure / Income Variance Trends 2020/2021											
TRANSFER PAYMENTS											
RENT ALLOWANCE	28,964	1,307	under	1,489	under	1,719	under	25,561	23,799	1,762	under
RENT REBATES	41,892	(676)	over	(747)	over	(739)	over	34,995	35,569	(574)	over
<b>TRANSFER PAYMENTS</b>	<b>70,856</b>	<b>631</b>	<b>under</b>	<b>742</b>	<b>under</b>	<b>980</b>	<b>under</b>	<b>60,556</b>	<b>59,368</b>	<b>1,188</b>	<b>under</b>
FINANCING CHARGES											
LEASING CHARGES - OPERATIONAL	1	1	under	(90)	over	0		1	1	0	
I.T. EQUIPMENT LEASING-CONTRACT	1,039	(88)	over	(124)	over	(188)	over	1,032	1,188	(156)	over
<b>FINANCING CHARGES</b>	<b>1,040</b>	<b>(87)</b>	<b>over</b>	<b>(214)</b>	<b>over</b>	<b>(188)</b>	<b>over</b>	<b>1,033</b>	<b>1,189</b>	<b>(156)</b>	<b>over</b>
<b>TOTAL EXPENDITURE</b>	<b>178,370</b>	<b>511</b>	<b>under</b>	<b>(1,508)</b>	<b>over</b>	<b>(1,483)</b>	<b>over</b>	<b>156,316</b>	<b>159,160</b>	<b>(2,844)</b>	<b>over</b>
INCOME											
NON RELEVANT GOVERNMENT GRANT	(47,719)	32	over rec	32	over rec	32	over rec	(45,861)	(46,038)	177	over rec
STATUTORY ADDITIONS - COST OF COLLECTIO	(740)	(131)	under rec	(146)	under rec	(162)	under rec	(390)	(208)	(182)	under rec
RENT REBATES SUBSIDY	(37,091)	785	over rec	897	over rec	950	over rec	(30,770)	(31,535)	765	over rec
RENT ALLOWANCE SUBSIDY	(28,451)	(1,165)	under rec	(1,296)	under rec	(1,522)	under rec	(24,889)	(23,221)	(1,668)	under rec
DWP SUBSIDY	(1,268)	(102)	under rec	(110)	under rec	(106)	under rec	(1,158)	(1,093)	(65)	under rec
DHP	(169)	0		0		0		0	(28)	28	over rec
CONTRIBUTIONS FROM DEVELOPMENT AGENCIES	(120)	40	over rec	47	over rec	32	over rec	(102)	(150)	48	over rec
CONTRIBUTIONS FROM OTHER BODIES	(1,272)	(27)	under rec	(18)	under rec	(12)	under rec	(201)	(214)	13	over rec
ESF GRANT	(754)	(43)	under rec	(40)	under rec	(43)	under rec	(52)	(23)	(29)	under rec
SALES - GENERAL	(90)	(53)	under rec	(60)	under rec	(67)	under rec	(76)	(2)	(74)	under rec
SALES - OTHER BODIES	(719)	(254)	under rec	(286)	under rec	(312)	under rec	(719)	(352)	(367)	under rec
SALES - DEPARTMENTS OF THE AUTHORITY	(32)	(2)	under rec	(4)	under rec	(6)	under rec	(27)	(20)	(7)	under rec
FEES AND CHARGES - GENERAL	(4,281)	(165)	under rec	(192)	under rec	(226)	under rec	(2,983)	(2,784)	(199)	under rec
CHARGES TO HEALTH BOARDS	(38)	0		0		0		(38)	(38)	0	
FEES AND CHARGES - OTHER BODIES	(246)	(53)	under rec	(69)	under rec	(82)	under rec	(198)	(111)	(87)	under rec
FEES AND CHARGES - DEPARTMENTS OF THE AUTHORITY	(3,156)	(252)	under rec	(257)	under rec	(581)	under rec	(2,495)	(1,899)	(596)	under rec
RENTAL INCOME	(2)	(1)	under rec	(1)	under rec	(1)	under rec	(1)	0	(1)	under rec
HOME LOANS REPAYMENTS	(17)	0		0		0		0	0	0	
BIRTH REGISTRATION	(36)	(7)	under rec	(8)	under rec	(9)	under rec	(32)	(22)	(10)	under rec
DEATH REGISTRATION	(71)	(44)	under rec	(48)	under rec	(53)	under rec	(69)	(17)	(52)	under rec
MARRIAGE STATUTORY FEES	(99)	(51)	under rec	(57)	under rec	(63)	under rec	(94)	(25)	(69)	under rec
EXTRACT ISSUE	(96)	2	over rec	3	over rec	2	over rec	(81)	(88)	7	over rec
MARRIAGES	(74)	(46)	under rec	(52)	under rec	(57)	under rec	(72)	(16)	(56)	under rec
CITIZENSHIP CEREMONIES	(10)	(5)	under rec	(6)	under rec	(6)	under rec	(10)	(3)	(7)	under rec
CIVIL PARTNERSHIPS	0	0		0		6	over rec	0	(6)	6	over rec
COMMITMENT CEREMONIES	0	1	over rec	1	over rec	1	over rec	0	(1)	1	over rec
NATIONAL CHECKING SERVICE	(71)	(50)	under rec	(55)	under rec	(60)	under rec	(66)	0	(66)	under rec
OTHER INCOME	(9,210)	(434)	under rec	(554)	under rec	(723)	under rec	(7,418)	(6,458)	(960)	under rec
REALLOCATION OF CENTRAL SUPPORT COSTS	(6,603)	0		0		0		0	0	0	
REALLOCATION OF SUPPORT COSTS	(179)	0		0		0		0	0	0	
<b>INCOME</b>	<b>(142,614)</b>	<b>(2,025)</b>	<b>under rec</b>	<b>(2,279)</b>	<b>under rec</b>	<b>(3,068)</b>	<b>under rec</b>	<b>(117,802)</b>	<b>(114,352)</b>	<b>(3,450)</b>	<b>under rec</b>
<b>NET EXPENDITURE</b>	<b>35,756</b>	<b>(1,514)</b>	<b>over</b>	<b>(3,787)</b>	<b>over</b>	<b>(4,551)</b>	<b>over</b>	<b>38,514</b>	<b>44,808</b>	<b>(6,294)</b>	<b>over</b>