

## South Lanarkshire Council

## Revenue Budget Monitoring Statement

Period Ended 4 January 2019 (No.11)

## 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 01/01/21 £m	Actual to Period 10 to 01/01/21 BEFORE Transfers £m	Variance to 01/01/21 BEFORE Transfers £m
	£m	£m	£m	£m			
Finance Services (Strategy)	1.965	1.966	(0.001)	(0.001)	2.673	2.675	(0.002) over
Finance Services (Transactions)	13.686	13.684	0.002	0.002	13.021	13.026	(0.005) over
Audit and Compliance Services	0.330	0.330	0.000	0.000	0.434	0.434	0.000
Information Technology Services	5.349	5.662	(0.313)	(0.313)	6.144	6.379	(0.235) over
Communications and Strategy Services	1.022	1.037	(0.015)	(0.015)	1.073	1.082	(0.009) over
Administration and Licensing Services	4.222	4.773	(0.551)	(0.551)	3.728	4.151	(0.423) over
Personnel Services	9.339	9.238	0.101	(0.002)	7.043	6.954	0.089 under
COVID-19	0.000	3.901	(3.901)	(3.901)	0.000	3.202	(3.202) over
<b>Position before Transfers to Reserves</b>	<b>35.913</b>	<b>40.591</b>	<b>(4.678)</b>	<b>(4.781)</b>	<b>34.116</b>	<b>37.903</b>	<b>(3.787) over</b>
Transfers to Reserves as at 01/01/21					0.000	0.089	(0.089) over
<b>Position After Transfers to Reserves at 01/01/21</b>					<b>34.116</b>	<b>37.992</b>	<b>(3.876) over</b>

### **Finance and Corporate Resources Variance Analysis 2020/21 (Period 10)**

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Employee Costs	(911k) over	APT&C Basic / Superannuation / NI - (540k) over	IT Services - (200k) over Personnel Services - (73k) over <u>Administration, Legal and Licensing Services</u> - (112k) over	The overspends are due to lower than anticipated staff turnover across the Services.
			COVID-19 - (276k) 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 - (484k) over	Finance (Transactions) - (69k) over	The overspend relates to the costs to manage the staffing requirements of the 24 hour customer call centre.
			COVID-19 - (397k) 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.

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Employee Costs (cont)		Other Employee Costs - 192k under	Personnel Services – 202k under	The underspend reflects lower than anticipated costs for Modern Apprentices in the current year.
		Pension Increases - (86k) over	Finance (Transactions) Services - (14k) over IT Services - (23k) over <u>Communication and Strategy Services - (10k) over</u> Personnel Services - (38k) over Administration, Legal and Licensing Services - (6k) over	The overspends reflect the ongoing cost of early retirals and are being managed within the overall budget.
Property Costs	(167k) over	<u>Electricity - Contract - (246k) over</u>	<u>IT Services - 81k under</u>	The underspend reflects lower than anticipated costs at the Caird Centre.
			<u>COVID-19 - (334k) over</u>	The overspend reflects winter fuel payments made to individuals and will be funded by COVID-19 grant from the Scottish Government.
		<u>Health and Hygiene Materials - 52k under</u>	<u>Personnel Services - 54k under</u>	The underspend reflects lower than anticipated provision of free sanitary products due to the closure of a number of public buildings.

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Supplies and Services	(1,534k) over	Computer Equipment Purchase - (45k) over	<u>Finance (Transactions) Services - 27k under</u>	The underspend reflects lower than anticipated costs in relation to the Benefits and Revenues systems.
			IT Services - 195k under	The underspend reflects lower than budget spend to date in relation to ad-hoc systems expenditure.
			COVID-19 - (202k) 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 - (353k) over	IT Services - (352k) over	The overspend reflects greater than anticipated licence and server support costs to date.
		Protective Clothing and Uniforms - (94k) over	COVID-19 - (96k)	The overspend relates to the purchase of personal protective equipment and sanitising supplies.
		Other Supplies and Services - (571k) over	IT Services - 385k under	The underspend reflects the timing of the implementation of changes to IT storage facilities.

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Supplies and Services (cont)		Other Supplies and Services (copy)	<u>COVID-19 - (1,012k) over</u>	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.
		<u>Free School Meals - COVID-19 - (610k) over</u>	<u>COVID-19 - (610k) over</u>	The expenditure reflects Free School Meals provided during the Christmas holidays, and the early part of January lockdown and also to those children who are self isolating. This will be funded by COVID-19 grant from the Scottish Government.
Administration Costs	295k under	Printing and Stationery - 147k under	Communications and Strategy Services - 130k under	The underspend reflects lower than anticipated printing costs due to COVID, and is offset by an under recovery of income.
		Advertising - Other - 79k under	Communications and Strategy Services - 75k under	The underspend reflects lower than anticipated advertising expenditure due to COVID, and is offset by an under recovery of income.

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Administration Costs (cont)		<u>Postages/Couriers - (115k) over</u>  Legal Expenses - 58k under  Training - 50k under	<u>Communications and Strategy Services - (106k) over</u>  Finance (Transactions) Services - 77k under  Personnel Services - 54k under	The overspend reflects higher than budgeted mail costs and is offset by an over recovery of income. The budgets require to be realigned.  The underspend relates to a reduction in legal expenses in relation to the collection of Council Tax.  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.
Payment to Other Bodies	244k under	<u>Grants to Voluntary Organisations - 142k under</u>	<u>Administration, Legal and Licensing Services - 142k under</u>	The underspend reflects a reduction in the uptake of grants to voluntary organisations.

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Payment to Other Bodies (cont)		Payment to Other Bodies - 200k under	Personnel Services - 196k 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.
		<u>Private Individuals - General (94k) over</u>	<u>COVID-19 - (100k) over</u>	The overspend relates to payments made to provide financial support to housing tenants.
Transfer Payments	742k under	Rent Allowance - 1,489k under	Finance (Transactions) Services - 1,489k under	The underspend is related to the demand for Housing Benefit for private housing tenants and is offset by an under recovery of income.
		Rent Rebate - (747k) over	Finance (Transactions) Services - (660k) 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.

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Transfer Payments (cont)		Rent Rebate (cont)	COVID-19 - (87k) 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.
Financing Charges	(214k) over	<u>Leasing Charges - Operational - (90k) over</u>	<u>COVID-19 - (91k) over</u>	The overspend reflects costs to facilitate homeworking.
		<u>IT Equipment Leasing - Contract - (124k) over</u>	<u>IT Services - (78k) over</u>	The overspend reflects higher than anticipated expenditure on equipment leasing.
Income	(2,279k) under recovered	Statutory Cost of Collection - (146k) under recovered	Finance (Transactions) Services - (146k) 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 - 897k over recovered	Finance (Transactions) Services - 872k over recovered	This over recovery reflects the demand for Housing Benefit for council housing tenants and is offset by an overspend on Transfer Payments.



Subjective Head	Variance	Subjective line	Service / amount	Explanation
Income (cont)		Rent Rebate Subsidy (cont)	COVID-19 - 25k over recovered	This over recovery reflects the demand for Housing Benefit in relation to the use of Bed and Breakfast by the Homeless service during COVID-19, offset by additional expenditure (see Transfer Payments).
		Rent Allowance Subsidy - (1,296k) under recovered	Finance (Transactions) Services - (1,296k) 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 - (110k) under recovered	Finance (Transactions) Services - (110k) 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 - 47k over recovered	Personnel Services - 47k over recovered	The over recovery is due to additional income from Skills Development Scotland to fund Modern Apprentices.
		<u>ESF Grant - (40k) under recovered</u>	<u>Personnel Services - (51k) under recovered</u>	The under recovery relates to the Employability Programme and is offset by a reduction in expenditure (see Payments to Other Bodies).

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Income (cont)		Sales - General - (60k) under recovered	Personnel Services - (60k) 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 - (286k) under recovered	IT Services - (286k) under recovered	The under recovery reflects lower than anticipated external income from the Caird Centre.
		Fees and Charges - General - (192k) under recovered	Administration, Legal and Licensing Services - (228k) under recovered	The under recovery is mainly due to lower than anticipated income generated to date due to COVID-19.
			<u>Finance (Transactions) Services - 80k over recovered</u>	The over recovery relates to income from rebates.
			Personnel Services - (44k) under recovered	The under recovery is due to lower than anticipated medical recharges to date, offset by a reduction in spend (see Payments to Other Bodies).
		Fees and Charges - Other Bodies - (69k) under recovered	Communications and Strategy Services - (69k) under recovered	The under recovery reflects lower than anticipated income generated to date due to COVID-19.

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Income (cont)		Fees and Charges - Departments of the Authority - (257k) under recovered	Communications and Strategy Services - (68k) under recovered	The under recovery reflects lower than anticipated income generated to date due to COVID-19.
			Personnel Services - (167k) 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).
		<u>Death Registration - (48k) under recovered</u>	<u>Administration, Legal and Licensing Services - (48k) under recovered</u>	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 - (57k) under recovered	Administration, Legal and Licensing - (57k) under recovered	The under recovery reflects lower than anticipated income generated due to COVID-19.

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Income (cont)		<u>Extract Issue - 3k over recovered</u>	<u>Administration, Legal and Licensing - 3k over recovered</u>	The net over recovery reflects additional income from death extracts which offsets the under recovery in death registrations above, partially offset by an under recovery from marriage extracts due to COVID 19.
		Marriages - (52k) under recovered	Administration, Legal and Licensing - (52k) under recovered	The under recovery reflects lower than anticipated income generated due to COVID-19.
		<u>National Checking Service - (55k) under recovered</u>	<u>Administration, Legal and Licensing Services - (55k) under recovered</u>	The under recovery is due to this service no longer being provided.
		Other Income - (554k) under recovered	Finance (Transactions) Services - (398k) under recovered	The under recovery mainly relates to income from the recovery of Housing Benefit Overpayment being lower than anticipated to date.
			Communications and Strategy Services - (149k) under recovered	The under recovery is due to less than anticipated income from external work, offset by a reduction in expenditure.

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Income (cont)		Other Income (cont)	Personnel Services - (32k) 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 7 VARIANCE AMOUNT	Over/ Under	PERIOD 8 VARIANCE AMOUNT	Over/ Under	PERIOD 9 VARIANCE AMOUNT	Over/ Under	PERIOD 10 ESTIMATE TO DATE	PERIOD 10 ACTUAL TO DATE	PERIOD 10 VARIANCE AMOUNT	Over/ Under
Expenditure / Income Variance Trends 2020/2021											
EMPLOYEE COSTS											
APT & C BASIC	25,071	(378)	over	(481)	over	(491)	over	18,441	19,070	(629)	over
APT & C OVERTIME	80	(454)	over	(480)	over	(598)	over	36	520	(484)	over
APT & C SUPERANNUATION	5,052	106	under	86	under	60	under	3,710	3,626	84	under
APT & C NIC	2,487	29	under	26	under	0		1,826	1,821	5	under
MANUAL BASIC	15	(4)	over	(4)	over	(5)	over	11	15	(4)	over
MANUAL SUPERANNUATION	0	(2)	over	(2)	over	(2)	over	0	3	(3)	over
MANUAL NIC	0	(1)	over	(1)	over	(1)	over	0	1	(1)	over
TRAVEL AND SUBSISTANCE	34	10	under	12	under	15	under	23	8	15	under
OTHER EMPLOYEE COSTS	289	(6)	over	(7)	over	216	under	202	10	192	under
PENSION INCREASES	831	(81)	over	(104)	over	(111)	over	599	685	(86)	over
<b>EMPLOYEE COSTS</b>	<b>33,859</b>	<b>(781)</b>	<b>over</b>	<b>(955)</b>	<b>over</b>	<b>(917)</b>	<b>over</b>	<b>24,848</b>	<b>25,759</b>	<b>(911)</b>	<b>over</b>
PROPERTY COSTS											
RATES	109	13	under	13	under	11	under	104	93	11	under
SCOTTISH WATER - METERED CHARGES	9	0		(1)	over	0		6	7	(1)	over
RENT	75	0		13	under	15	under	53	45	8	under
SERVICE CHARGE	2	(7)	over	(6)	over	(6)	over	2	8	(6)	over
FEU DUTIES	1	0		0		0		0	0	0	
PROPERTY INSURANCE	4	(1)	over	(1)	over	(1)	over	2	3	(1)	over
SECURITY COSTS	103	(8)	over	0		11	under	85	83	2	under
REPAIRS & MAINTENANCE - INTERNAL CONTRATOR	1	0		(2)	over	(2)	over	1	3	(2)	over
REPAIRS & MAINTENANCE - EXTERNAL CONTRATOR	2	(1)	over	(2)	over	(4)	over	1	5	(4)	over
ELECTRICITY - CONTRACT	447	25	under	45	under	46	under	317	563	(246)	over
GAS	14	6	under	7	under	3	under	10	1	9	under
FIXTURE & FITTINGS	3,202	0		0		0		852	852	0	
CLEANING AND JANITORIAL SUPPLIES AND EQUIPMENT	2	0		(1)	over	0		2	2	0	
HEALTH & HYGIENE MATERIALS	131	(2)	over	(2)	over	83	under	100	48	52	under
REFUSE UPLIFT	2	0		1	under	0		2	2	0	
OTHER PROPERTY COSTS	18	9	under	11	under	4	under	15	4	11	under
<b>PROPERTY COSTS</b>	<b>4,122</b>	<b>34</b>	<b>under</b>	<b>75</b>	<b>under</b>	<b>160</b>	<b>under</b>	<b>1,552</b>	<b>1,719</b>	<b>(167)</b>	<b>over</b>

Finance & Corporate Resources - Total	REVISED ANNUAL BUDGET SLC 20/21 2	PERIOD 7 VARIANCE AMOUNT	Over/ Under	PERIOD 8 VARIANCE AMOUNT	Over/ Under	PERIOD 9 VARIANCE AMOUNT	Over/ Under	PERIOD 10 ESTIMATE TO DATE	PERIOD 10 ACTUAL TO DATE	PERIOD 10 VARIANCE AMOUNT	Over/ Under
Expenditure / Income Variance Trends 2020/2021											
SUPPLIES AND SERVICES											
COMPUTER EQUIPMENT PURCHASE	2,375	(131)	over	(127)	over	(164)	over	2,185	2,230	(45)	over
COMPUTER EQUIPMENT MAINTENANCE	2,491	(127)	over	(137)	over	(220)	over	2,392	2,745	(353)	over
I.T. EQUIPMENT MAINT - CONTRACT	648	0		(2)	over	(32)	over	595	620	(25)	over
I.T. ELECTRONIC MESSAGING	130	2	under	(11)	over	(2)	over	97	112	(15)	over
EQUIPMENT, APPARATUS AND TOOLS	204	27	under	27	under	44	under	171	137	34	under
SUPPLIES FOR CLIENTS	133	(31)	over	(21)	over	(11)	over	119	100	19	under
FURNITURE - OFFICE	0	1	under	1	under	1	under	0	(1)	1	under
MATERIALS	81	(8)	over	(8)	over	1	under	56	52	4	under
MATERIALS, APPARATUS AND EQUIPMENT	0	(4)	over	(4)	over	(3)	over	0	4	(4)	over
PUBLICATIONS, JOURNALS, NEWSPAPERS ETC.	9	1	under	2	under	2	under	7	4	3	under
FOODSTUFFS - GENERAL	82	29	under	34	under	48	under	55	7	48	under
PROTECTIVE CLOTHING & UNIFORMS	7	(89)	over	(92)	over	(91)	over	4	98	(94)	over
OTHER SUPPLIES AND SERVICES	623	162	under	393	under	336	under	487	1,058	(571)	over
HEALTH AND SAFETY	0	0		(1)	over	(1)	over	0	1	(1)	over
CATERING - OUTWITH CONTRACT	6	2	under	2	under	3	under	4	1	3	under
OUTSOURCED MAIL	199	17	under	20	under	102	under	129	57	72	under
FREE SCHOOL MEALS - COVID 19	0	0		0		(89)	over	0	610	(610)	over
<b>SUPPLIES AND SERVICES</b>	<b>6,988</b>	<b>(149)</b>	<b>over</b>	<b>76</b>	<b>under</b>	<b>(76)</b>	<b>over</b>	<b>6,301</b>	<b>7,835</b>	<b>(1,534)</b>	<b>over</b>
TRANSPORT AND PLANT											
PURCHASE OF PLANT	25	0		13	under	25	under	19	0	19	under
POOL CAR CHARGES - RENTAL	23	11	under	12	under	4	under	18	11	7	under
POOL CAR CHARGES - FUEL	5	2	under	3	under	4	under	4	0	4	under
FLEET SERVICE CHARGES - VEHICLE MAINTENANCE	7	0		3	under	5	under	5	0	5	under
FLEET SERVICE CHARGES - LEASING	5	2	under	2	under	3	under	4	0	4	under
FLEET SERVICE CHARGES - ROAD FUND LICENCES/MOT	1	0		0		0		0	0	0	
FLEET SERVICE CHARGES - FUEL	2	0		0		1	under	1	0	1	under
FLEET SERVICE CHARGES - DRIVERS	36	5	under	5	under	1	under	27	27	0	
<b>TRANSPORT AND PLANT</b>	<b>104</b>	<b>20</b>	<b>under</b>	<b>38</b>	<b>under</b>	<b>43</b>	<b>under</b>	<b>78</b>	<b>38</b>	<b>40</b>	<b>under</b>

Finance & Corporate Resources - Total	REVISED ANNUAL BUDGET SLC 20/21 2	PERIOD 7 VARIANCE AMOUNT	Over/ Under	PERIOD 8 VARIANCE AMOUNT	Over/ Under	PERIOD 9 VARIANCE AMOUNT	Over/ Under	PERIOD 10 ESTIMATE TO DATE	PERIOD 10 ACTUAL TO DATE	PERIOD 10 VARIANCE AMOUNT	Over/ Under
Expenditure / Income Variance Trends 2020/2021											
ADMINISTRATION											
PRINTING AND STATIONERY	601	31	under	164	under	69	under	432	285	147	under
TELEPHONES	1,790	24	under	20	under	52	under	1,143	1,094	49	under
MOBILE PHONES	392	(25)	over	(27)	over	(43)	over	301	345	(44)	over
ADVERTISING - RECRUITMENT	29	0		0		(15)	over	29	44	(15)	over
ADVERTISING - OF COUNCIL SERVICE AVAILABILITY	1	0		0		0		0	0	0	
ADVERTISING - OTHER	205	45	under	52	under	63	under	147	68	79	under
POSTAGES/COURIERS	382	(11)	over	(39)	over	(32)	over	268	383	(115)	over
SMS MESSAGING	0	(1)	over	(3)	over	(3)	over	0	3	(3)	over
MEMBERSHIP FEES/SUBSCRIPTIONS	256	(18)	over	(17)	over	(7)	over	243	253	(10)	over
INSURANCE	139	0		0		(1)	over	139	140	(1)	over
MEDICAL COSTS	141	4	under	9	under	60	under	128	80	48	under
LEGAL EXPENSES	154	21	under	46	under	74	under	140	82	58	under
HOSPITALITY / CIVIC RECOGNITION	30	12	under	15	under	18	under	20	2	18	under
GIRO BANK AGENCY FEES	2	1	under	1	under	(5)	over	1	0	1	under
PAYPOINT AGENCY FEES	101	10	under	8	under	19	under	68	55	13	under
SECURITY UPLIFT FEES	6	2	under	2	under	2	under	4	1	3	under
OTHER ADMIN COSTS	655	5	under	(1)	over	(9)	over	633	639	(6)	over
MEMBERS ALLOWANCES	1,695	0		39	under	19	under	1,201	1,187	14	under
CONFERENCES - MEMBERS (incl associated costs)	9	4	under	3	under	6	under	7	0	7	under
CONFERENCES - OFFICIALS (incl associated costs)	9	1	under	5	under	4	under	5	0	5	under
TRAINING	1,051	27	under	65	under	32	under	583	533	50	under
VOLUNTEERS' EXPENSES	0	(3)	over	(3)	over	(4)	over	1	4	(3)	over
INTERNAL SUPPORT SERVICES ALLOCATION	42	0		0		0		0	0	0	
<b>ADMINISTRATION</b>	<b>7,690</b>	<b>129</b>	<b>under</b>	<b>339</b>	<b>under</b>	<b>299</b>	<b>under</b>	<b>5,493</b>	<b>5,198</b>	<b>295</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	0		0		(1)	over	0	1	(1)	over
YOUTH EMPLOYMENT TRAINING INITIATIVE	0	(2)	over	0		(2)	over	0	2	(2)	over
GRANTS TO VOLUNTARY ORGANISATIONS	678	12	under	15	under	126	under	632	490	142	under
PAYMENTS TO OTHER BODIES	3,656	294	under	276	under	165	under	1,172	972	200	under
EXTERNAL AUDIT FEES	495	(3)	over	(9)	over	(7)	over	345	347	(2)	over
BUSINESS GRANTS - COVID 19	46,200	0		0		0		44,201	44,201	0	
PRIVATE INDIVIDUALS - GENERAL	8	4	under	4	under	5	under	6	100	(94)	over
<b>PAYMENT TO OTHER BODIES</b>	<b>51,037</b>	<b>306</b>	<b>under</b>	<b>287</b>	<b>under</b>	<b>287</b>	<b>under</b>	<b>46,356</b>	<b>46,112</b>	<b>244</b>	<b>under</b>
PAYMENT TO CONTRACTORS											
PAYMENT TO PRIVATE CONTRACTOR	40	0		0		0		3	3	0	
PAYMENT TO EXTERNAL CONSULTANTS / PROFESSIONAL S	225	2	under	(1)	over	(7)	over	212	215	(3)	over
<b>PAYMENT TO CONTRACTORS</b>	<b>265</b>	<b>2</b>	<b>under</b>	<b>(1)</b>	<b>over</b>	<b>(7)</b>	<b>over</b>	<b>215</b>	<b>218</b>	<b>(3)</b>	<b>over</b>



Finance & Corporate Resources - Total	REVISED ANNUAL BUDGET SLC 20/21 2	PERIOD 7 VARIANCE AMOUNT	Over/ Under	PERIOD 8 VARIANCE AMOUNT	Over/ Under	PERIOD 9 VARIANCE AMOUNT	Over/ Under	PERIOD 10 ESTIMATE TO DATE	PERIOD 10 ACTUAL TO DATE	PERIOD 10 VARIANCE AMOUNT	Over/ Under
Expenditure / Income Variance Trends 2020/2021											
TRANSFER PAYMENTS											
RENT ALLOWANCE	28,965	1,473	under	1,145	under	1,307	under	20,892	19,403	1,489	under
RENT REBATES	41,722	(95)	over	(604)	over	(676)	over	29,431	30,178	(747)	over
<b>TRANSFER PAYMENTS</b>	<b>70,687</b>	<b>1,378</b>	<b>under</b>	<b>541</b>	<b>under</b>	<b>631</b>	<b>under</b>	<b>50,323</b>	<b>49,581</b>	<b>742</b>	<b>under</b>
FINANCING CHARGES											
LEASING CHARGES - OPERATIONAL	1	0		0		1	under	1	91	(90)	over
I.T. EQUIPMENT LEASING-CONTRACT	1,019	(19)	over	(47)	over	(88)	over	880	1,004	(124)	over
<b>FINANCING CHARGES</b>	<b>1,020</b>	<b>(19)</b>	<b>over</b>	<b>(47)</b>	<b>over</b>	<b>(87)</b>	<b>over</b>	<b>881</b>	<b>1,095</b>	<b>(214)</b>	<b>over</b>
<b>TOTAL EXPENDITURE</b>	<b>175,772</b>	<b>920</b>	<b>under</b>	<b>353</b>	<b>under</b>	<b>333</b>	<b>under</b>	<b>136,047</b>	<b>137,555</b>	<b>(1,508)</b>	<b>over</b>
INCOME											
NON RELEVANT GOVERNMENT GRANT	(46,200)	0		0		32	over rec	(44,201)	(44,233)	32	over rec
STATUTORY ADDITIONS - COST OF COLLECTIO	(740)	(101)	under rec	(117)	under rec	(131)	under rec	(264)	(118)	(146)	under rec
RENT REBATES SUBSIDY	(37,091)	211	over rec	723	over rec	785	over rec	(24,904)	(25,801)	897	over rec
RENT ALLOWANCE SUBSIDY	(28,451)	(1,381)	under rec	(1,036)	under rec	(1,165)	under rec	(20,272)	(18,976)	(1,296)	under rec
DWP SUBSIDY	(1,268)	(107)	under rec	(108)	under rec	(102)	under rec	(944)	(834)	(110)	under rec
CONTRIBUTIONS FROM DEVELOPMENT AGENCIES	(120)	(2)	under rec	44	over rec	40	over rec	(83)	(130)	47	over rec
CONTRIBUTIONS FROM OTHER BODIES	(1,272)	20	over rec	36	over rec	(27)	under rec	(158)	(140)	(18)	under rec
ESF GRANT	(754)	0		0		(43)	under rec	(51)	(11)	(40)	under rec
SALES - GENERAL	(90)	(39)	under rec	(46)	under rec	(53)	under rec	(62)	(2)	(60)	under rec
SALES - OTHER BODIES	(719)	(91)	under rec	(197)	under rec	(254)	under rec	(638)	(352)	(286)	under rec
SALES - DEPARTMENTS OF THE AUTHORITY	(32)	(7)	under rec	(4)	under rec	(2)	under rec	(22)	(18)	(4)	under rec
FEES AND CHARGES - GENERAL	(4,281)	(114)	under rec	(144)	under rec	(165)	under rec	(2,529)	(2,337)	(192)	under rec
CHARGES TO HEALTH BOARDS	(38)	0		0		0		0	0	0	
FEES AND CHARGES - OTHER BODIES	(236)	(45)	under rec	(44)	under rec	(53)	under rec	(111)	(42)	(69)	under rec
FEES AND CHARGES - DEPARTMENTS OF THE AUTHORITY	(2,619)	(87)	under rec	(145)	under rec	(252)	under rec	(1,757)	(1,500)	(257)	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)	0		0		(7)	under rec	(27)	(19)	(8)	under rec
DEATH REGISTRATION	(71)	0		0		(44)	under rec	(58)	(10)	(48)	under rec
MARRIAGE STATUTORY FEES	(99)	(45)	under rec	(55)	under rec	(51)	under rec	(76)	(19)	(57)	under rec
EXTRACT ISSUE	(96)	0		8	over rec	2	over rec	(67)	(70)	3	over rec
MARRIAGES	(74)	(45)	under rec	(55)	under rec	(46)	under rec	(59)	(7)	(52)	under rec
CITIZENSHIP CEREMONIES	(10)	0		0		(5)	under rec	(8)	(2)	(6)	under rec
COMMITMENT CEREMONIES	0	0		1	over rec	1	over rec	0	(1)	1	over rec
NATIONAL CHECKING SERVICE	(71)	0		0		(50)	under rec	(55)	0	(55)	under rec
OTHER INCOME	(8,690)	(224)	under rec	(373)	under rec	(434)	under rec	(5,584)	(5,030)	(554)	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>(139,859)</b>	<b>(2,058)</b>	<b>under rec</b>	<b>(1,513)</b>	<b>under rec</b>	<b>(2,025)</b>	<b>under rec</b>	<b>(101,931)</b>	<b>(99,652)</b>	<b>(2,279)</b>	<b>under rec</b>
<b>NET EXPENDITURE</b>	<b>35,913</b>	<b>(1,138)</b>	<b>over</b>	<b>(1,160)</b>	<b>over</b>	<b>(1,692)</b>	<b>over</b>	<b>34,116</b>	<b>37,903</b>	<b>(3,787)</b>	<b>over</b>