

South Lanarkshire Council

Revenue Budget Monitoring Statement

Period Ended 31 December 2021 (No.10)

Finance and Corporate Resources

	Annual Budget	Forecast for Year BEFORE Transfers	Annual Forecast Variance BEFORE Transfers	Annual Forecast Variance AFTER Transfers	Budget Proportion to 31/12/21 £m	Actual to Period 10 to 31/12/21 BEFORE Transfers £m	Variance to 31/12/21 BEFORE Transfers £m
Service Departments :-	£m	£m	£m	£m			
Finance Services (Strategy)	1.962	1.962	0.000	0.000	2.764	2.766	(0.002) over
Finance Services (Transactions)	15.707	15.573	0.134	0.134	11.131	11.054	0.077 under
Audit and Compliance Services	0.339	0.339	0.000	0.000	0.315	0.315	0.000
Information Technology Services	5.059	5.116	(0.057)	(0.057)	6.590	6.612	(0.022) over
Communications and Strategy Services	2.466	2.601	(0.135)	(0.135)	1.979	2.080	(0.101) over
Administration and Licensing Services	4.042	4.481	(0.439)	(0.502)	3.559	3.872	(0.313) over
Personnel Services	9.688	9.174	0.514	0.464	9.186	8.918	0.268 under
COVID-19	0.000	9.935	(9.935)	(9.935)	0.000	7.981	(7.981) over
Position before Transfers to Reserves	39.263	49.181	(9.918)	(10.031)	35.524	43.598	(8.074) over
Transfers to Reserves as at 31/12/21					0.000	0.000	0.000
Position After Transfers to Reserves at 31/12/21					35.524	43.598	(8.074) over

Finance and Corporate Resources Variance Analysis 2021/22 (Period 10)

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Employee Costs	195k under	APT&C Basic / Superannuation / NI - 409k under	<p>Audit - (74k) over</p> <p>IT Services - (88k) over</p> <p>Administration, Legal and Licensing Services - (54k) over</p> <p><u>Personnel Services - 741k under</u></p> <p>COVID-19 - (381k) over</p> <p>Finance Services (Transactions) - 215k under</p> <p>Finance Services (Transactions) - (82k) over</p>	<p>The overspends are due to lower than anticipated staff turnover across the Services.</p> <p>The underspend reflects budget available for Modern Apprentices.</p> <p>The overspend reflects additional staff costs including the administration of Self Isolation and pandemic payments.</p> <p>The underspend is due to vacant posts within Benefits and Revenues and also within the customer service centre. This is partly offset by the overspend on overtime.</p> <p>The overspend relates to the costs to manage the staffing requirements of the 24-hour customer call centre.</p>
		Overtime - (152k) over		

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Employee Costs (cont)		Overtime (cont)	COVID-19 - (63k) over	The overspend relates to staffing in relation to the processing of COVID-19 grant payments.
		Pension Increases / Additional Pension Costs - (76k) over	Finance (Transactions) - (26k) over IT Services (21k) over Personnel Services - (26k) over	The overspends reflect the ongoing cost of early retirals and these are being managed within the overall budget.
Property Costs	157k under	Electricity - 167k under	IT Services - 164k under	The underspend reflects lower than anticipated costs at the Caird Centre. The budget requires to be realigned to meet the costs of the new storage solution.
Supplies and Services	(7,137k) over	Computer Equipment Purchase - (107k) over	Finance Services (Transactions) - (26k) over Administration, Legal and Licensing Services - (38k) over	The overspend reflects the current requirement for IT contract payments.
		Computer Equipment Purchase (cont)	<u>COVID-19 - (24k) over</u>	The overspend reflects the additional IT support costs in relation to the COVID-19 pandemic payments and Free School Meals.

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Supplies and Services (cont)		Computer Equipment Maintenance - (224k) over	IT Services - (241k) over	This overspend reflects the costs associated with moving from the Caird Centre to a cloud hosting service. It is offset by the underspend on electricity within Caird.
		<u>Supplies for Clients - 56k under</u>	<u>Communications and Strategy - 59k under</u>	The underspend reflects a reduction in spend on materials due to a reduction in work, offset by an under recovery of income from recharges.
		Foodstuffs - General - (100k) over	COVID-19 - (91k) over	The overspend relates to the Foodbank and is offset by Scottish Government funding.
		Other Supplies and Services - (6,706k) over	COVID-19 - (6,714k) over	This overspend relates to the costs of spring hardship, family pandemic, and low income pandemic payments and is offset by Scottish Government funding.
		Free School Meals - COVID19 - (65k) over	COVID-19 - (65k) over	The overspend relates mainly to the provision of school meals to those children self-isolating and is offset by Scottish Government funding.

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Administration Costs	(204k) over	Printing and Stationery - 46k under	Communications and Strategy - 47k under	Expenditure on printroom works has been lower than anticipated, offset by an under recovery of income.
		Telephones - 15k under	IT Services - 19k under	This underspend relates to lower than anticipated telephone expenditure and is partially offset by an under recovery of income.
		<u>Mobile Phones - (172k) over</u>	<u>IT Services - (157k) over</u>	The overspend reflects the demand for handsets across all Resources and is offset by additional income from recharges.
		Postages / Couriers - (66k) over	<u>Finance Services (Transactions) - (50k) over</u>	The overspend is due to an increase in the volume of transactions within Benefits and Revenues.
			COVID-19 - (31k over)	This relates to the cost of postage in relation to the COVID-19 low income pandemic cheques.
		<u>Medical Costs - (39k) over</u>	<u>Personnel Services - (42k) over</u>	The overspend reflects increased demand and is offset by an over recovery of income.

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Payment to Other Bodies	(462k) over	Payments to Other Bodies - (359k) over	COVID-19 - (360k) over	This is payments made to third sector organisations during the pandemic and is offset by Scottish Government COVID funding carried forward.
		<u>Private Individuals - General - (94k) over</u>	<u>COVID-19 - (100k) over</u>	This reflects financial assistance being provided to tenants and is offset by Scottish Government funding.
Transfer Payments	1,019k under	Rent Allowance - 1,638k under	Finance Services (Transactions) - 1,726k under	The underspend is related to the demand for Housing Benefit for private housing tenants and is offset by an under recovery of income.
			COVID-19 - (88k) over	The overspend relates to the benefits associated with additional accommodation requirements due to COVID-19.

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Transfer Payments (cont)		Rent Rebate - (619k) over	Finance Services (Transactions) - (619k) over	<p>This overspend reflects the demand for Housing Benefit for council housing tenants and is offset by an over recovery of income.</p> <p>In addition, there is an overspend on Discretionary Housing Payments (DHP), offset by an over recovery of DHP income.</p>
Financing Charges	(91k) over	IT Equipment Leasing Contract - (84k) over	Finance Services (Transactions) - (25k) over Personnel Services (19k) over Communications and Strategy - (11k) over Administration, Legal and Licensing Services (28k) over	This overspend reflects the current requirement for IT equipment within the Resource.
Income	(1,509k) under recovered	<u>Statutory Additions - Cost of Collection - (111k) under recovered</u>	<u>Finance Services (Transactions) - (111k) under recovered</u>	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.

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Income (cont)		Rent Rebates Subsidy - (468k) under recovered	Finance Services (Transactions) - (468k) under recovered	This under recovery reflects the demand for Housing Benefit for council housing tenants and is offset by an overspend on Transfer Payments.
		Rent Allowance Subsidy - (1,597k) under recovered	Finance Services (Transactions) - (1,597k) under recovered	This under recovery reflects the demand for Housing Benefit for private housing tenants and is offset by an underspend on Transfer Payments.
		<u>DHP - 1,038k over recovered</u>	<u>Finance Services (Transactions) - 1,038k over recovered</u>	The over recovery relates to income from the Department of Works and Pensions for Discretionary Housing Payments and is offset by additional expenditure (see Transfer Payments).
		Contributions from Other Bodies - 31k over recovered	Finance Services (Transactions) - 50k 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.

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Income (cont)		<u>European Social Fund (ESF) Grant - 77k over recovered</u>	<u>Audit Services - 77k over recovered</u>	This over recovery reflects the recovery of management fee income.
		<u>Sales - General - (61k) under recovered</u>	<u>Personnel Services - (61k) under recovered</u>	The under recovery relates to reduced income at the Coalyard and Cafés due to reduced footfall and is offset by reduced expenditure.
		Fees and Charges - General - (68k) under recovered	Administration, Legal and Licensing Services - (124k) under recovered	The under recovery of income is primarily due to the current uptake of licenses for private hire operators which is lower than anticipated.
		Fees and Charges - Departments of the Authority - (337k) under recovered	Communications and Strategy - (267k) under recovered	The under recovery reflects lower than anticipated income from recharges to other Resources, offset by a reduction in expenditure.
			<u>Personnel Services - (54k) under recovered</u>	The under recovery reflects a reduction in income for the Employability Programmes and is offset by a reduction in expenditure.
		Other Income - 121k over recovered	IT Services - 281k over recovered	This over recovery relates to charges to other Resources and offsets the overspend Mobile phones above.

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Income (cont)		Other Income (cont)	<u>Personnel Services - (162k) under recovered</u>	The under recovery relates to a reduced requirement from reserves to fund Modern Apprentices and is offset by a reduction in expenditure.

* The underlined variances represent new variances since the last report

Finance & Corporate Resources - Total	REVISED ANNUAL BUDGET SLC 21/22 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 2021/2022											
EMPLOYEE COSTS											
APT & C BASIC	25,977	(531)	over	(325)	over	(876)	over	19,012	19,019	(7)	over
APT & C OVERTIME	45	(86)	over	(117)	over	(148)	over	34	186	(152)	over
APT & C SUPERANNUATION	5,342	160	under	202	under	213	under	3,888	3,548	340	under
APT & C NIC	2,557	21	under	37	under	25	under	1,862	1,786	76	under
MANUAL BASIC	15	(2)	over	(3)	over	(2)	over	11	12	(1)	over
TRAVEL AND SUBSISTANCE	34	9	under	12	under	14	under	23	8	15	under
OTHER EMPLOYEE COSTS	235	35	under	41	under	0		53	53	0	
PENSION INCREASES	787	(32)	over	(49)	over	(55)	over	630	684	(54)	over
ADDITIONAL PENSION COSTS	0	(15)	over	(15)	over	(18)	over	0	22	(22)	over
EMPLOYEE COSTS	34,992	(441)	over	(217)	over	(847)	over	25,513	25,318	195	under
PROPERTY COSTS											
RATES	109	13	under	11	under	11	under	108	93	15	under
SCOTTISH WATER - UNMETERED CHARGES	0	0		0		0		0	0	0	
SCOTTISH WATER - METERED CHARGES	9	0		(1)	over	0		6	6	0	
RENT	50	1	under	2	under	(4)	over	34	44	(10)	over
SERVICE CHARGE	2	1	under	2	under	2	under	2	11	(9)	over
FEU DUTIES	1	0		0		0		0	0	0	
PROPERTY INSURANCE	4	1	under	1	under	1	under	2	1	1	under
SECURITY COSTS	103	(10)	over	(7)	over	(24)	over	72	95	(23)	over
REPAIRS & MAINTENANCE - INTERNAL CONTRATOR	1	1	under	1	under	1	under	1	(1)	2	under
REPAIRS & MAINTENANCE - EXTERNAL CONTRATOR	2	1	under	1	under	1	under	1	0	1	under
ELECTRICITY - CONTRACT	440	142	under	169	under	171	under	268	101	167	under
GAS	14	6	under	7	under	8	under	9	1	8	under
FIXTURE & FITTINGS	1,836	0		33	under	(1,341)	over	1,497	1,497	0	
CLEANING AND JANITORIAL SUPPLIES AND EQUIPMENT	2	1	under	1	under	2	under	2	0	2	under
HEALTH & HYGIENE MATERIALS	40	(2)	over	(2)	over	6	under	17	19	(2)	over
REFUSE UPLIFT	2	1	under	2	under	2	under	2	0	2	under
OTHER PROPERTY COSTS	17	1	under	2	under	2	under	13	10	3	under
PROPERTY COSTS	2,632	157	under	222	under	(1,162)	over	2,034	1,877	157	under

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Expenditure / Income Variance Trends 2021/2022											
SUPPLIES AND SERVICES											
COMPUTER EQUIPMENT PURCHASE	2,333	(211)	over	(91)	over	(567)	over	2,042	2,149	(107)	over
COMPUTER EQUIPMENT MAINTENANCE	3,075	(94)	over	(153)	over	(1,003)	over	2,953	3,177	(224)	over
I.T. EQUIPMENT MAINT - CONTRACT	643	13	under	55	under	55	under	589	579	10	under
I.T. ELECTRONIC MESSAGING	124	(5)	over	(27)	over	(14)	over	98	112	(14)	over
EQUIPMENT, APPARATUS AND TOOLS	204	22	under	22	under	136	under	38	16	22	under
SUPPLIES FOR CLIENTS	233	21	under	38	under	37	under	100	44	56	under
FURNITURE - OFFICE	0	(5)	over	(4)	over	(4)	over	0	4	(4)	over
MATERIALS	79	2	under	(12)	over	(15)	over	73	69	4	under
MATERIALS, APPARATUS AND EQUIPMENT	0	(5)	over	(5)	over	(5)	over	0	7	(7)	over
PUBLICATIONS, JOURNALS, NEWSPAPERS ETC.	6	1	under	3	under	4	under	6	1	5	under
FOODSTUFFS - GENERAL	84	(47)	over	(52)	over	(49)	over	5	105	(100)	over
PROTECTIVE CLOTHING & UNIFORMS	7	(4)	over	(8)	over	(8)	over	4	12	(8)	over
LAUNDRY COSTS	0	(1)	over	0		0		0	0	0	
OTHER SUPPLIES AND SERVICES	3,166	(6,926)	over	(6,951)	over	(8,594)	over	3,157	9,863	(6,706)	over
CATERING - OUTWITH CONTRACT	6	3	under	3	under	4	under	4	0	4	under
OUTSOURCED MAIL	134	(9)	over	(12)	over	2	under	80	83	(3)	over
FREE SCHOOL MEALS - COVID 19	0	(68)	over	(56)	over	(58)	over	0	65	(65)	over
SUPPLIES AND SERVICES	10,094	(7,313)	over	(7,250)	over	(10,079)	over	9,149	16,286	(7,137)	over
TRANSPORT AND PLANT											
POOL CAR CHARGES - RENTAL	23	(7)	over	(4)	over	(5)	over	16	18	(2)	over
POOL CAR CHARGES - FUEL	5	2	under	3	under	4	under	4	0	4	under
FLEET SERVICE CHARGES - VEHICLE MAINTENANCE	2	(1)	over	(1)	over	0		1	1	0	
FLEET SERVICE CHARGES - LEASING	5	2	under	2	under	3	under	4	0	4	under
FLEET SERVICE CHARGES - HIRED VEHICLES	0	(2)	over	(2)	over	(3)	over	0	3	(3)	over
FLEET SERVICE CHARGES - ROAD FUND LICENCES/MOT	1	0		0		0		0	0	0	
FLEET SERVICE CHARGES - FUEL	2	(1)	over	(1)	over	1	under	2	1	1	under
FLEET SERVICE CHARGES - DRIVERS	36	4	under	4	under	(5)	over	34	34	0	
HIRE OF EXTERNAL VEHICLES	0	0		0		0		0	1	(1)	over
TRANSPORT AND PLANT	74	(3)	over	1	under	(5)	over	61	58	3	under

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Expenditure / Income Variance Trends 2021/2022											
ADMINISTRATION											
PRINTING AND STATIONERY	562	35	under	47	under	109	under	350	304	46	under
TELEPHONES	1,333	20	under	137	under	(96)	over	1,261	1,246	15	under
MOBILE PHONES	312	(7)	over	(98)	over	(128)	over	303	475	(172)	over
ADVERTISING - RECRUITMENT	18	(11)	over	(11)	over	(26)	over	18	37	(19)	over
ADVERTISING - OTHER	139	30	under	30	under	24	under	72	65	7	under
POSTAGES/COURIERS	762	(32)	over	(20)	over	35	under	459	525	(66)	over
SMS MESSAGING	0	(1)	over	(3)	over	(3)	over	0	3	(3)	over
MEMBERSHIP FEES/SUBSCRIPTIONS	216	(3)	over	0		(2)	over	206	216	(10)	over
INSURANCE	139	0		0		(12)	over	139	140	(1)	over
MEDICAL COSTS	95	(1)	over	(11)	over	(82)	over	90	129	(39)	over
LEGAL EXPENSES	218	29	under	17	under	35	under	149	134	15	under
PETTY OUTLAYS	0	0		0		0		0	0	0	
HOSPITALITY / CIVIC RECOGNITION	30	13	under	17	under	18	under	21	2	19	under
GIRO BANK AGENCY FEES	2	1	under	1	under	1	under	1	0	1	under
PAYPOINT AGENCY FEES	101	8	under	7	under	15	under	72	55	17	under
INTERNET AGENCY FEES	0	(2)	over	(2)	over	(2)	over	0	2	(2)	over
SECURITY UPLIFT FEES	6	(1)	over	2	under	(7)	over	4	2	2	under
OTHER ADMIN COSTS	2,944	10	under	(650)	over	(3,286)	over	2,850	2,844	6	under
MEMBERS ALLOWANCES	1,607	6	under	10	under	59	under	1,225	1,224	1	under
CONFERENCES - MEMBERS (incl associated costs)	9	3	under	4	under	4	under	6	2	4	under
CONFERENCES - OFFICIALS (incl associated costs)	9	0		2	under	3	under	6	3	3	under
TRAINING	835	16	under	(9)	over	(201)	over	576	583	(7)	over
VOLUNTEERS' EXPENSES	0	(1)	over	(2)	over	(2)	over	0	3	(3)	over
INTERNAL SUPPORT SERVICES ALLOCATION	42	0		0		26	under	0	18	(18)	over
ADMINISTRATION	9,379	112	under	(532)	over	(3,518)	over	7,808	8,012	(204)	over
PAYMENT TO OTHER BODIES											
MANAGEMENT AND TECHNOLOGY TRAINING GRANT	0	(3)	over	(3)	over	(3)	over	0	3	(3)	over
YOUTH EMPLOYMENT TRAINING INITIATIVE	0	0		0		0		0	2	(2)	over
GRANTS TO VOLUNTARY ORGANISATIONS	678	22	under	63	under	140	under	319	319	0	
PAYMENTS TO OTHER BODIES	10,442	(419)	over	(378)	over	(4,512)	over	9,117	9,476	(359)	over
EXTERNAL AUDIT FEES	516	0		(3)	over	41	under	516	520	(4)	over
BUSINESS GRANTS - COVID 19	3,516	0		0		(2,934)	over	2,975	2,975	0	
PRIVATE INDIVIDUALS - GENERAL	8	4	under	(96)	over	(95)	over	6	100	(94)	over
PAYMENT TO OTHER BODIES	15,160	(396)	over	(417)	over	(7,363)	over	12,933	13,395	(462)	over
PAYMENT TO CONTRACTORS											
PAYMENT TO PRIVATE CONTRACTOR	40	(15)	over	(15)	over	(15)	over	40	56	(16)	over
PAYMENT TO EXTERNAL CONSULTANTS / PROFESSIONAL SERVICES	205	(1)	over	4	under	206	under	198	227	(29)	over
PAYMENT TO CONTRACTORS	245	(16)	over	(11)	over	191	under	238	283	(45)	over

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Expenditure / Income Variance Trends 2021/2022											
TRANSFER PAYMENTS											
RENT ALLOWANCE	27,581	1,118	under	1,416	under	1,154	under	19,927	18,289	1,638	under
RENT REBATES	40,500	(373)	over	641	under	(1,606)	over	28,227	28,846	(619)	over
TRANSFER PAYMENTS	68,081	745	under	2,057	under	(452)	over	48,154	47,135	1,019	under
FINANCING CHARGES											
LEASING CHARGES - OPERATIONAL	31	0		0		1	under	24	31	(7)	over
I.T. EQUIPMENT LEASING-CONTRACT	940	(208)	over	(261)	over	498	under	683	767	(84)	over
FINANCING CHARGES	971	(208)	over	(261)	over	499	under	707	798	(91)	over
TOTAL EXPENDITURE	141,628	(7,363)	over	(6,408)	over	(22,736)	over	106,597	113,162	(6,565)	over
INCOME											
NON RELEVANT GOVERNMENT GRANT	(10,359)	0		0		4,377	over rec	(9,818)	(9,818)	0	
STATUTORY ADDITIONS - COST OF COLLECTION	(740)	(7)	under rec	(10)	under rec	0		(527)	(416)	(111)	under rec
RENT REBATES SUBSIDY	(37,091)	545	over rec	(405)	under rec	1,567	over rec	(28,453)	(27,985)	(468)	under rec
RENT ALLOWANCE SUBSIDY	(27,067)	(1,061)	under rec	(1,392)	under rec	(390)	under rec	(20,293)	(18,696)	(1,597)	under rec
DWP SUBSIDY	(1,138)	(63)	under rec	(74)	under rec	89	over rec	(854)	(865)	11	over rec
DHP	0	0		0		1,453	over rec	0	(1,038)	1,038	over rec
CONTRIBUTIONS FROM DEVELOPMENT AGENCIES	(120)	24	over rec	15	over rec	15	over rec	(83)	(91)	8	over rec
CONTRIBUTIONS FROM OTHER BODIES	(1,884)	314	over rec	415	over rec	66	over rec	(653)	(684)	31	over rec
LOTTERY GRANTS	0	4	over rec	4	over rec	4	over rec	0	(4)	4	over rec
ESF GRANT	(743)	57	over rec	57	over rec	(2,520)	under rec	(41)	(118)	77	over rec
SALES - GENERAL	(90)	(40)	under rec	(47)	under rec	(54)	under rec	(62)	(1)	(61)	under rec
SALES - DEPARTMENTS OF THE AUTHORITY	(32)	(9)	under rec	(11)	under rec	(7)	under rec	(22)	(13)	(9)	under rec
FEES AND CHARGES - GENERAL	(4,304)	(61)	under rec	(58)	under rec	(417)	under rec	(2,377)	(2,309)	(68)	under rec
CHARGES TO HEALTH BOARDS	(38)	0		0		(38)	under rec	(38)	0	(38)	under rec
FEES AND CHARGES - OTHER BODIES	(246)	(31)	under rec	(19)	under rec	(10)	under rec	(153)	(136)	(17)	under rec
FEES AND CHARGES - DEPARTMENTS OF THE AUTHORITY	(2,810)	(178)	under rec	(196)	under rec	(324)	under rec	(1,929)	(1,592)	(337)	under rec
RENTAL INCOME	(1)	(1)	under rec	(1)	under rec	(1)	under rec	(1)	0	(1)	under rec
HOME LOANS REPAYMENTS	(17)	0		0		22	over rec	0	10	(10)	under rec
BIRTH REGISTRATION	(36)	(14)	under rec	(16)	under rec	(18)	under rec	(25)	(5)	(20)	under rec
DEATH REGISTRATION	(71)	(14)	under rec	(15)	under rec	(17)	under rec	(49)	(31)	(18)	under rec
MARRIAGE STATUTORY FEES	(98)	(1)	under rec	(3)	under rec	(8)	under rec	(68)	(56)	(12)	under rec
EXTRACT ISSUE	(96)	9	over rec	9	over rec	10	over rec	(67)	(75)	8	over rec
MARRIAGES	(75)	(6)	under rec	(10)	under rec	(12)	under rec	(52)	(37)	(15)	under rec
CITIZENSHIP CEREMONIES	(10)	1	over rec	2	over rec	1	over rec	(7)	(8)	1	over rec
NATIONAL CHECKING SERVICE	(38)	(33)	under rec	(38)	under rec	(44)	under rec	(26)	0	(26)	under rec
OTHER INCOME	(8,588)	43	over rec	102	over rec	(736)	under rec	(5,475)	(5,596)	121	over rec
REALLOCATION OF CENTRAL SUPPORT COSTS	(6,493)	0		0		0		0	0	0	
REALLOCATION OF SUPPORT COSTS	(180)	0		0		0		0	0	0	
INCOME	(102,365)	(522)	under rec	(1,691)	under rec	3,008	over rec	(71,073)	(69,564)	(1,509)	under rec
NET EXPENDITURE	39,263	(7,885)	over	(8,099)	over	(19,728)	over	35,524	43,598	(8,074)	over