

Report

Report to:	Executive Committee
Date of Meeting:	1 December 2021
Report by:	Executive Director (Finance and Corporate Resources)

Subject:	Revenue Budget Monitoring for Period 7: 1 April 2021 to 8 October 2021
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1. Purpose of Report

1.1. The purpose of the report is to:

- ◆ advise the Committee on the overall financial position of the Council's General Fund Revenue Account and Housing Revenue Account for the period 1 April 2021 to 8 October 2021.

2. Recommendation(s)

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

- (1) that the net overspend of £0.146 million on the General Fund Revenue Account at 8 October 2021, after COVID-19 spend and funding (section 4.1 and Appendix 1), be noted;
- (2) that the total net expenditure of £4.828 million, after specific funding in relation to COVID-19, offset by Government Grant included in the Council's position as at 8 October 2021 (section 5.3) be noted;
- (3) that the current COVID position for 2021/2022 (section 5.4), be noted; and
- (4) that the breakeven position on the Housing Revenue Account at 8 October 2021 (section 6 and Appendix 4 of the report), be noted.

3. Background

3.1. General Fund Position

The report will summarise the actual expenditure and income to 8 October 2021 compared with the budget for the same period. This includes spend to date due to the ongoing COVID-19 pandemic.

3.2. The Council's General Fund position is detailed in section 4 while the 2021/2022 in-year costs of the pandemic to 8 October 2021 are detailed in section 5. The Housing Revenue Account position to 8 October 2021 is summarised in section 6.

4. 2021/2022 General Services Position (excluding COVID)

4.1. General Services Current Position as at 8 October 2021

As at 8 October 2021, the position on the General Services budget is an overspend of £0.146 million (Appendix 1). This includes a break-even position on COVID spend and income referred to in section 5.5.

- 4.2. The majority of the overspend of £0.146 million relates to Social Work Resources. The full year expected overspend for the service (excluding covid) is £0.500 million. This is a reduction in the position reported in the report to the September Executive Committee and reflects the outcome of work carried out to review the costs that are a result of the pandemic (see section 5.1).
- 4.3. **Early Years Expansion:** As at period 7, there is a forecast underspend in the 2021/2022 expansion budget relating to staff costs and food provision. This relates to the time taken to fill new posts as well as vacancies within central posts and the delay in management requirements at Bothwell this year. Additionally, the cost for food provision is lower than expected and will result in an underspend based on actual spend by the end of the financial year. This is forecast at £1.200 million and it will be proposed that it be carried forward in reserves to meet ELC commitments in future years.
- 4.4. **Utilities Price Increases:** There has been much publicity around the global increase in prices and potential issues with availability of energy. The Council's energy contracts are procured via the Scottish Government. Energy is bought in advance to provide some hedge against future price increases and provide some protection from the surge in prices. As at end September 2021, 100% of the Council's electricity and gas had been bought for this current year and for next year, the amount purchased to end September was 86% for electricity and 83% for gas. The Council has budget within the Corporate Items budget line, and unless this is required in the current year, it will be proposed at year end that this will be transferred to reserves to manage price increases next year.
- 5. 2021/2022 COVID-19 Position**
- 5.1. **Cost of Recovery 2021/22:** As reported in the last report to Committee (3 November 2021), the revised total funding is now £59.661 million of which £27.402 million is specific, leaving £32.259 million to meet other COVID cost pressures. The report also provided an updated cost position to include changes to the Education, Social Work and South Lanarkshire Leisure and Culture positions, resulting in a revised estimate of £18.649 million of spend to be met from this funding in 2021/2022. A breakdown of the Cost of Recovery is provided in Appendix 2.
- 5.2. The cost position includes the increasing costs of children and families' placements and spend incurred due to breakdowns in family situations as a result of the pandemic, which is an issue that appears to be evident across the Country. These placements are unlikely to be temporary. There is an estimated cost of £2.700 million into 2022/23 for these placements.
- 5.3. **COVID-19 Current Position as at 8 October 2021**
The total COVID net expenditure before funding as at 8 October 2021 is £17.871 million. **This is an increase of £3.855 million on the period 6 figure** and is mainly due to the payment of the Family Pandemic Child Bridging Payments and also Study Support within Education Resources which are offset by specific funding. These costs are partially offset by specific funding of £13.043 million, leaving costs of £4.828 million to be met from the non-specific funding. As lockdown restrictions ease, it is anticipated that there will be an impact on the level of spend moving forward. This position will continue to be monitored and reported throughout the year.
- 5.4. A summary of the current position is included in Table 1 with a full breakdown included in Appendix 3.

Table 1: Analysis of COVID expenditure as at 8 October 2021 (Period 7)

	As at 8 October 2021 £m	Movement from period 6 £m
Additional Resource Spend	16.656	3.750
Lost Income	1.451	0.207
Less: Unspent Budget	(0.236)	(0.102)
Total Net Expenditure inc. in Resources	17.871	3.855
Specific Funding Utilised	(13.043)	(2.922)
Net COVID Expenditure	4.828	0.933
Non Specific Funding Utilised	(4.828)	(0.933)
Net COVID Expenditure	-	-

- 5.5. The COVID costs above exclude the costs of the Social Work Mobilisation Plan. The assumption is that this will continue to be fully funded. The spend to period 7 in relation to the Social Work Mobilisation Plan is £9.988 million.
- 5.6. **Social Care:** As noted previously, an amount for Care at Home is included in the charges being made to the mobilisation plan. It has been observed that as part of re-mobilisation of services, hospitals are seeing presentation of service users with a much higher requirement for packages of Care at Home on discharge. There are also pressures around supported living, direct payments and unachieved savings. The total full year estimated pressure at period 7 is currently estimated at up to £3.700 million with the mobilisation plan providing funding to cover these COVID-19 related costs.
- 5.7. As reported previously, Adults and Older People Services are also reporting a significant concern around unmet need in Care at Home and increasing delays in hospital, and recruitment for Care at Home staffing has been authorised to be funded by the mobilisation plan this year at a cost of up to £1.900 million. Also, the full year costs of additional Care Home placements that have now resulted from interim care home placement made to manage delayed discharges are resulting in an in-year pressure of £1.500 million. Again, this will be charged to the mobilisation plan for 2021/2022, but these costs represent service delivery that will recur into next financial year.
- 5.8. On the 5 October 2021, the Scottish Government announced recurring investment funding nationally of £300 million, however, the Council / Health and Social Care Partnership has yet to be notified of it's share of these funds. Planning for future year budgets is ongoing with the Service and the Chief Financial Officer of the Integration Joint Board, and it has been agreed that an update on the financial strategy for 2022/2023 will be presented to the next IJB Board meeting. This will include an update on recurring funding; an estimate of remaining financial pressures for 2022/2023 and the requirement to bridge any remaining budget gap
- 5.9. Whilst these costs are being charged to the Mobilisation plan for 2021/2022, there is a risk that if these packages are prolonged, this will be an additional pressure moving into 2022/2023, that additional funding may not fully cover. Separately, there are also costs being charged directly to the Mobilisation plan which are not directly linked to ongoing service delivery of Home Care, or Care Homes and as such represent a lesser risk of their impact on the financial position of the IJB into 2022/2023. These costs total £8 million and reflect staff overtime to cover absence, PPE hub and supply, and interim placements to avoid delays in discharging patients from hospital. Whilst these costs are being incurred this year, and met from the mobilisation plan, in the absence of further funding these will result in additional pressures for the IJB if they recur. The

additional funding announced on 5 October (as detailed in section 5.8) may assist in some of these pressures if they are recurring, specifically interim placements

6. Housing Revenue Account Position

- 6.1. As at 8 October 2021, Appendix 4 of the report shows a breakeven position against the phased budget on the Housing Revenue Account.

7. Employee Implications

- 7.1. None.

8. Financial Implications

- 8.1. As detailed within this report.

9. Climate Change, Sustainability and Environmental Implications

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

10. Other Implications

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

11. Equality Impact Assessment and Consultation Arrangements

- 11.1. This report does not introduce a new policy, function or strategy or recommend a change to an existing policy, function or strategy and, therefore, no impact assessment is required.
- 11.2. There is also no requirement to undertake any consultation in terms of the information contained in this report.

Paul Manning

Executive Director (Finance and Corporate Resources)

27 October 2021

Link(s) to Council Values/Ambitions/Objectives

- ◆ Accountable, Effective, Efficient and Transparent

Previous References

- ◆ None

List of Background Papers

- ◆ Financial ledger and budget monitoring results to 8 October 2021

Contact for Further Information

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

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SOUTH LANARKSHIRE COUNCIL

Revenue Budget Monitoring Report

Period Ended 8 October 2021 (No.7)

<u>Committee</u>	Annual Budget	Annual Forecast Transfers	Annual Forecast Variance Transfers	Budget Proportion To 08/10/21	Actual to Period 7 08/10/21	Variance to 08/10/21	
	£m	£m	£m	£m	£m	£m	
Departments:							
Community and Enterprise Resources	116.203	116.203	0.000	48.872	51.340	(2.468)	over
Facilities, Waste and Grounds	69.231	69.231	0.000	30.724	30.951	(0.227)	over
Fleet, Environmental and Projects	(0.643)	(0.643)	0.000	(2.653)	(2.344)	(0.309)	over
Leisure and Culture Services	19.470	19.470	0.000	9.695	9.675	0.020	under
Planning and Economic Development	7.781	7.781	0.000	1.265	1.123	0.142	under
Roads	20.364	20.364	0.000	9.841	10.591	(0.750)	over
COVID-19	0.000	0.000	0.000	0.000	1.344	(1.344)	over
Education Resources	369.882	369.882	0.000	162.120	162.658	(0.538)	over
Education	358.521	358.521	0.000	156.581	156.660	(0.079)	over
COVID-19	11.361	11.361	0.000	5.539	5.998	(0.459)	over
Finance and Corporate Resources	37.545	37.545	0.000	22.307	30.192	(7.885)	over
Finance Services - Strategy	1.962	1.962	0.000	1.690	1.690	0.000	-
Finance Services - Transactions	12.694	12.694	0.000	6.189	6.140	0.049	under
Audit and Compliance Services	0.339	0.339	0.000	0.280	0.280	0.000	-
Information Technology Services	5.037	5.037	0.000	5.804	5.798	0.006	under
Communications and Strategy Services	2.464	2.464	0.000	1.444	1.478	(0.034)	over
Administration and Licensing Services	4.069	4.069	0.000	2.441	2.570	(0.129)	over
Personnel Services	10.980	10.980	0.000	4.459	4.371	0.088	under
COVID-19	0.000	0.000	0.000	0.000	7.865	(7.865)	over
Housing and Technical Resources	16.142	16.142	0.000	10.607	10.859	(0.252)	over
Housing Services	8.234	8.234	0.000	5.194	5.194	0.000	-
Property Services	7.908	7.908	0.000	5.413	5.413	0.000	-
COVID-19	0.000	0.000	0.000	0.000	0.252	(0.252)	over
Social Work Resources	175.139	175.139	0.000	94.093	95.440	(1.347)	over
Performance and Support Services	8.004	8.004	0.000	4.242	3.983	0.259	under
Children and Families	34.367	34.367	0.000	17.665	18.074	(0.409)	over
Adults and Older People	131.183	131.183	0.000	71.451	71.436	0.015	under
Justice and Substance Misuse	1.585	1.585	0.000	0.735	0.750	(0.015)	over
COVID-19	0.000	0.000	0.000	0.000	1.197	(1.197)	over
Joint Boards	2.155	2.155	0.000	1.053	1.053	0.000	-
	717.066	717.066	0.000	339.052	351.542	(12.490)	over

<u>Committee</u>	Annual Budget	Annual Forecast Transfers	Annual Forecast Variance Transfers	Budget Proportion to 08/10/21	Actual to Period 7 08/10/21	Variance to 08/10/21	
	£m	£m	£m	£m	£m	£m	
Service Departments Total	717.066	717.066	0.000	339.052	351.542	(12.490)	over
CFCR	0.336	0.336	0.000	0.000	0.000	0.000	-
Loan Charges	36.942	36.942	0.000	18.471	18.471	0.000	-
Corporate Items	10.967	10.967	0.000	0.058	0.058	0.000	-
Corporate Items - COVID-19	33.970	33.970	0.000	12.344	0.000	12.344	under
Corporate Items - 2022/2023 Strategy	13.550	13.550	0.000	0.000	0.000	0.000	-
Investments – Transfer to Reserves	4.580	4.580	0.000	0.000	0.000	0.000	-
Total Expenditure	817.411	817.411	0.000	369.925	370.071	(0.146)	over
Council Tax	161.171	161.171	0.000	80.585	80.585	0.000	-
Less: Council Tax Reduction Scheme	(21.444)	(21.444)	0.000	(10.722)	(10.722)	0.000	-
Net Council Tax	139.727	139.727	0.000	69.863	69.863	0.000	-
General Revenue Grant	273.209	273.209	0.000	136.604	136.604	0.000	-
General Revenue Grant – COVID19	27.659	27.659	0.000	0.000	0.000	0.000	-
Non-Domestic Rates	319.312	319.312	0.000	159.656	159.656	0.000	-
Transfer from Reserves	57.504	57.504	0.000	57.504	57.504	0.000	-
Total Income	817.411	817.411	0.000	423.627	423.627	0.000	-
Net Expenditure / (Income)	0.000	0.000	0.000	(53.702)	(53.556)	(0.146)	over

SOUTH LANARKSHIRE COUNCIL

Revenue Budget Monitoring Report

Period Ended 8 October 2021 (No.7)

<u>Budget Category</u>	Annual Budget	Annual Forecast Transfers	Annual Forecast Variance Transfers	Budget Proportion to 08/10/21	Actual to Period 6 08/10/21	Variance to 08/10/21	
	£m	£m	£m	£m	£m	£m	
Service Departments:							
<u>Expenditure</u>							
Employee Cost	554.829	554.829	0.000	271.851	273.675	(1.824)	over
Property Costs	56.527	56.527	0.000	36.515	37.396	(0.881)	over
Supplies and Services	59.041	59.041	0.000	26.114	32.025	(5.911)	over
Transport Costs	40.817	40.817	0.000	21.740	22.620	(0.880)	over
Administration Costs	16.349	16.349	0.000	9.320	9.167	0.153	under
Payments to Other Bodies	110.692	110.692	0.000	58.970	60.876	(1.906)	over
Payments to Contractors	199.809	199.809	0.000	94.245	98.103	(3.858)	over
Transfer Payments	6.101	6.101	0.000	3.949	4.318	(0.369)	over
Housing Benefits	68.542	68.542	0.000	31.717	30.972	0.745	under
Financing Charges (controllable)	1.660	1.660	0.000	0.938	1.209	(0.271)	over
Total	1,114.367	1,114.367	0.000	555.359	570.361	(15.002)	over
Service Departments Total	1,114.367	1,114.367	0.000	555.359	570.361	(15.002)	over
CFCR	0.336	0.336	0.000	0.000	0.000	0.000	-
Loan Charges	36.942	36.942	0.000	18.471	18.471	0.000	-
Corporate Items	10.967	10.967	0.000	0.058	0.058	0.000	-
Corporate Items - COVID-19	33.970	33.970	0.000	12.344	0.000	12.344	under
Corporate Items - 22/23 Strategy	13.550	13.550	0.000	0.000	0.000	0.000	-
Investments – Transfer to Reserves	4.580	4.580	0.000	0.000	0.000	0.000	-
Total Expenditure	1,214.712	1,214.712	0.000	586.232	588.890	(2.658)	over
Income							
Housing Benefit Subsidy	64.158	64.158	0.000	31.119	30.603	(0.516)	under rec
Other Income	333.143	333.143	0.000	185.188	188.216	3.028	over rec
Council Tax (Net of Council Tax Reduction Scheme)	139.727	139.727	0.000	69.863	69.863	0.000	-
General Revenue Grant	273.209	273.209	0.000	136.604	136.604	0.000	-
General Revenue Grant - COVID-19	27.659	27.659	0.000	0.000	0.000	0.000	-
Non Domestic Rates	319.312	319.312	0.000	159.656	159.656	0.000	-
Transfer from Reserves	57.504	57.504	0.000	57.504	57.504	0.000	-
Total Income	1,214.712	1,214.712	0.000	639.934	642.446	2.512	over rec
Net Expenditure / (Income)	0.000	0.000	0.000	(53.702)	(53.556)	(0.146)	over

COVID-19 Costs 2021/2022	Community and Enterprise	Education	Finance and Corporate	Housing and Technical	Social Work	Total £m
Projected Costs	4.297	3.063	0.652	0.331	2.350	10.693
Lost Income	2.577	0.139	0.020	0.500	-	3.236
Total Costs	6.874	3.202	0.672	0.831	2.350	13.929
Less: Spend Not Made	(0.380)	-	-	-	-	(0.380)
Net Cost to the Council in 2021/2022	6.494	3.202	0.672	0.831	2.350	13.549
Add: Savings Not Achievable	-	-	-	-	-	0.000
Add: SLLC (early estimate)					-	3.900
Add: Property Services for capital	-	-	-	-	-	1.200
Balance	6.494	3.202	0.672	0.831	2.350	18.649

Funding available						£m
Reserves – carried forward (non-specific)						15.955
Revised New Funding as at P7						16.304
Total funding available						32.259

COVID Expenditure**Summary**

Cost of COVID 2021/2022 (to 8 October 2021)	Costs Incurred	Lost Income	Less: Spend Not Made	Total Costs	Movement from P6
	£m	£m	£m	£m	
Community and Enterprise	1.344	1.352	(0.236)	2.460	0.201
Education	5.998	0.079	0.000	6.077	1.694
Finance and Corporate	7.865	0.020	0.000	7.885	1.584
Housing and Technical	0.252	0.000	0.000	0.252	0.071
Social Work	1.197	0.000	0.000	1.197	0.848
Net Resource Expenditure in 2021/2022				17.871	4.398
Specific Funding					
Education				(5.527)	(1.402)
Corporate Items				(7.516)	(1.520)
Total Specific Funding Utilised				(13.043)	(2.922)
Net Cost to be funded from Non-Specific Funding				4.828	1.476

Detail**Additional Costs:**

Service	Description of Cost	Value £m	Movem't from P6
Community and Enterprise Resources			
FWG/Fleet & Environmental	Staffing costs supporting COVID response	0.324	0.034
FWG/Fleet & Environmental/Roads	Cleaning, janitorial and utilities costs	0.086	0.015
FWG	Carlisle Civic Amenity Site - Compactor Installation	0.008	0.002
FWG/Fleet & Environmental/Roads	Materials and PPE	0.042	0.010
FWG/Roads	Fleet costs including fuel supporting COVID19 response	0.226	0.001
All Services	Telephones / Stationery / IT Costs	0.013	(0.001)
FWG	Increase in domestic waste tonnage	0.635	0.035
FWG	Webcast system and live webcasts	0.010	-
Education Resources			
Schools	Additional Staffing (General)	0.002	-
Schools	Additional Teachers (Apr to Aug)	1.538	-
Support Services	Additional Support Assistants (Apr to Aug)	0.107	-
Schools	Additional Teachers (Aug to Oct)	1.036	0.446
Support Services	Additional Support Assistants (Aug to Oct)	0.045	0.022
Support Services	Additional Support Assistants - Literacy/Numeracy (Aug to Oct)	0.097	0.049
Support Services	Additional Support Assistants – Lateral Flow Testing	0.153	0.023
Schools	Study Support	0.804	0.804
Schools	Pathfinder Initiative	0.142	-
Schools / ELC	Additional Cleaning	1.338	-
Schools / ELC	Facilities Orders (Hand sanitisers / soap dispensers / bins / wipes / hand towels)	0.232	0.048
Schools / ELC	Utilities - Additional Ventilation	0.180	0.012

Service	Description of Cost	Value £m	Movem't from P6
Schools	Central Orders and Social Work Recharges (gloves / wipes / aprons / visors / masks / face coverings)	0.033	0.008
Schools	Digital Inclusion	0.002	0.002
Schools	Test and Trace Administration	0.012	0.003
Inclusion	Inclusive Education - Independent COVID places	0.277	0.277
Finance and Corporate Resources			
Personnel Services	Foodbank expenditure	0.105	0.028
Finance (Transactions)	Self Isolation Payments	0.039	0.012
Finance (Transactions)	£100 Spring Hardship Payments	0.056	-
Finance (Transactions)	Free School Meals – Easter / Holidays	0.029	-
Finance (Transactions)	Family Pandemic Payments	0.985	-
Finance (Transactions)	Low Income Pandemic Payments	4.427	0.017
Finance (Transactions)	Family Pandemic – Child Bridging Payments	1.450	1.450
Finance (Transactions) / IT	Staff Supporting COVID	0.293	0.048
Finance (Transactions)	Telephones / Paypoint / SMS Messages / Support Costs	0.063	0.029
Finance (Transactions)	Benefits in relation to temporary accommodation	0.058	-
Personnel Services	Support to Third Sector Organisations	0.360	-
Housing and Technical Resources			
Housing and Property Services	Homelessness accommodation and property related costs	0.252	0.071
Social Work Resources			
Children and Families	External and residential placements within Children and Family services.	1.170	0.844
Children and Families	Payments to support service users experiencing hardship and to prevent children going into care	0.027	0.004
Total Additional Costs as at Period 7		16.656	4.293

Lost Income:

Service	Description of Lost Income	Value £m	Movem't from P6
Community and Enterprise Resources			
Facilities, Waste and Grounds	Reduced school meals and coffee shop income	0.505	0.099
Facilities, Waste and Grounds	Care of Gardens	0.067	0.011
Fleet, Environmental and Projects	Reduced income from taxi inspections.	0.027	(0.002)
Roads	Reduced Parking income	0.753	0.099
Education Resources			
Instrumental Music Services	Reduced income from Music Tuition fees	0.059	-
Support Services	Privileged Transport / Playgroups	0.020	-
Finance and Corporate Resources			
Licensing and Registration	Birth and death registration	0.020	-
Total Lost Income as at Period 7		1.451	0.207

Unspent Budget

Service	Description of Lost Income	Value £m	Movem't from P6
Community and Enterprise Resources			
Facilities, Waste and Grounds	Reduced expenditure on food purchases	(0.216)	(0.102)
Leisure	Firework Event	(0.020)	-
Unspent Budget as at Period 7		(0.236)	(0.102)

Net Cost of COVID-19 as at Period 7		17.871	4.398
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Specific Funding

Service		Value £m	Movem't from P6
Education Resources			
Education (t/f from reserves)	Education Recovery Teachers / Support	(2.726)	(0.468)
Education (t/f from reserves)	Loss of Learning Support	(0.531)	(0.341)
Education (21/22 - Investments)	Education – Recovery Investments	(0.513)	(0.513)
Education (t/f from reserves)	Logistics	(1.757)	(0.080)
Corporate Items (new)	Family Pandemic Payments	(0.985)	-
Corporate Items (new)	Low Income Pandemic Payments	(4.427)	(0.017)
Corporate Items (new)	Family Pandemic – Child Bridging Payments	(1.450)	(1.450)
Corporate Items (T/f from reserves)	Financial Insecurities and Flexible Fund	(0.654)	(0.053)
Specific Funding Utilised as at Period 7		(13.043)	(2.922)

SOUTH LANARKSHIRE COUNCIL

Revenue Budget Monitoring Report

Period Ended 8 October 2021 (No.7)

Housing Revenue Account

	Annual Budget	Forecast for Year	Annual Forecast Variance	Budget Proportion to 08/10/21	Actual to Period 7 08/10/21	Variance to 08/10/21		%	Note
	£m	£m	£m	£m	£m	£m			
Employee Costs	14.090	14.090	0.000	7.072	6.869	0.203	under	2.9%	1
Property Costs	48.021	48.021	0.000	24.302	24.350	(0.048)	over	(0.2%)	
Supplies & Services	0.879	0.879	0.000	0.272	0.275	(0.003)	over	(1.1%)	
Transport & Plant	0.195	0.195	0.000	0.080	0.080	0.000	-	0.0%	
Administration Costs	5.645	5.645	0.000	0.246	0.245	0.001	under	0.4%	
Payments to Other Bodies	2.976	2.976	0.000	1.052	1.052	0.000	-	0.0%	
Payments to Contractors	0.100	0.100	0.000	0.000	0.000	0.000	-	n/a	
Transfer Payments	0.000	0.000	0.000	0.000	0.000	0.000	-	n/a	
Financing Charges	19.637	19.637	0.000	19.687	19.695	(0.008)	over	0.0%	
Total Controllable Expenditure	91.543	91.543	0.000	52.711	52.566	0.145	under	0.3%	
Total Controllable Income	(108.345)	(108.345)	0.000	(48.607)	(48.620)	0.013	over recovered	0.0%	
Transfer to/(from) Balance Sheet	(0.839)	(0.839)	0.000	(0.387)	(0.229)	(0.158)	under recovered	(40.8%)	2
Net Controllable Expenditure	(17.641)	(17.641)	0.000	3.717	3.717	0.000	-	0.0%	
Add: Non Controllable Budgets									
Financing Charges	17.641	17.641	0.000	0.000	0.000	0.000	-	0.0%	
Total Budget	0.000	0.000	0.000	3.717	3.717	0.000	-	0.0%	

Variance Explanations

1. Employee Costs

This underspend reflects higher than anticipated staff turnover within the Service.

2. Transfer to / (from) Balance Sheet

The net underspend across expenditure has resulted in a lower transfer from reserves being required to date.