

Report

Report to:	Financial Resources Scrutiny Forum
Date of Meeting:	2 September 2021
Report by:	Executive Director (Finance and Corporate Resources)

Subject:	Revenue Budget Monitoring 2021/2022
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1. Purpose of Report

1.1. The purpose of the report is to:-

- ◆ advise the Forum on the on the overall financial position of the Council's General Fund Revenue Account and Housing Revenue Account for the period 1 April 2021 to 16 July 2021.

2. Recommendation(s)

2.1. The Forum is asked to note the following recommendation(s):-

- (1) that 2021/2022 COVID-19 position (section 4.5 and Appendix 1), be noted;
- (2) that the total net expenditure of £2.247 million, after specific funding in relation to COVID-19, offset by Government Grant included in the Council's position as at 16 July 2021 (section 4.8) be noted;
- (3) that the net overspend of £0.364 million on the General Fund Revenue Account at 16 July 2021, after COVID-19 spend and funding (section 5.1 and Appendix 2), be noted; and
- (4) that the breakeven position on the Housing Revenue Account at 16 July 2021 (section 6 and Appendix 4 of the report), be noted.

3. Background

3.1. The Revenue reports attached provide detail on the most recent report considered at the Executive Committee on 25 August 2021.

3.2. General Fund Position

The report will summarise the actual expenditure and income to 16 July 2021 compared with the budget for the same period. This includes spend to date due to the ongoing COVID-19 pandemic.

3.3. The 2021/2022 in-year costs of the pandemic to 16 July 2021 are detailed in section 4 while the Council's General Fund position is detailed in section 5. The Housing Revenue Account position to 16 July 2021 is summarised in section 6.

4. 2021/2022 COVID-19 Position

4.1. Following confirmation of the year end position, an exercise has been carried out to look at the funding available and the potential COVID-19 cost pressures moving into 2021/2022.

4.2. **Funding:** In addition to the £31.490 million of COVID-19 funding approved by the Executive Committee to be carried forward from 2020/2021, the Council has been

notified of further funding totalling £25.585 million in relation to its share of the £259 million of flexible funding and £60 million for Education announced in the Budget, as well as funding for the new Family and Low Income Pandemic payments to support eligible households. This takes the total COVID-19 funding to £57.075 million in 2021/2022. Table 1 provides a summary of the funding.

Table 1 – Funding Summary

	Specific £m	Non specific £m	Total £m
Reserves c/f from 20/21	15.535	15.955	31.490
New Funding	9.651	15.934	25.585
Total Funding	25.186	31.889	57.075

- 4.3. As can be seen in Table 1, £25.186 million of this is specific funding in respect of Education for recovery, teachers, logistics and digital inclusion, Flexible Funding in relation to the Business Support and Financial Insecurity and Flexible Funding being used to assist eligible households and third sector organisations. It is anticipated that all of this funding will be spent.
- 4.4. This leaves **£31.889 million** of funding to meet the potential costs detailed in section 5 of the report and also ongoing costs into 2022/2023 and the ongoing impact of COVID-19 on areas such as demand for children and families' placements. It is considered highly likely that recurring costs will be faced in 2022/2023 with a low likelihood of additional COVID related funding being provided.
- 4.5. **Costs:** The costs that have been identified for 2021/2022 are summarised in Table 2 below. These reflect the costs that will be met from the non-specific funding. The costs have been estimated for the full year, however, may change should the approach to social distancing and PPE requirements change.

Table 2: Estimated 2021/2022 Costs of COVID-19

	Full Year Costs £m
Additional Costs	15.343
Loss of Income	3.236
Total Costs	18.579
Less: Spend Not Made	(0.380)
Total <i>(excludes SLLC and Adults and Older People)</i>	18.199

- 4.6. A breakdown is shown in Appendix 1. These are the estimated costs for 2021/2022 only. As noted in section 4.4, there are likely to be further recurring costs into 2022/2023. There is a low likelihood of additional COVID related funding being provided.
- 4.7. **COVID-19 Current Position as at 16 July 2021:** The total COVID-19 net expenditure before funding as at 16 July 2021 is £6.759 million. **This is an increase of £5.465 million on the period 2 figure (ended 21 May 2021).** These costs are partially offset by specific funding of £4.512 million, leaving costs of £2.247 million to be met from the non-specific funding.

- 4.8. A summary of the current position is included in Table 3 with a full breakdown included in Appendix 3.

Table 3: Analysis of COVID-19 expenditure at 16 July 2021 (Period 4)

	As at 16 July 2021 £m	Movement from period 2 (21 May 2021) £m
Additional Resource Spend	5.979	5.101
Lost Income	0.861	0.439
Less: Unspent Budget	(0.081)	(0.075)
Total Net Expenditure inc. in Resources	6.759	5.465
Specific Funding Utilised	(4.512)	(4.147)
Net COVID-19 Expenditure	2.247	1.318
Non Specific Funding Utilised	(2.247)	(1.318)
Net COVID-19 Expenditure	-	-

- 4.9. The COVID-19 costs above exclude the costs in relation to Adults and Older People which is included within the Mobilisation Plan which is submitted to the Scottish Government. The assumption is that this will continue to be fully funded by the Scottish Government. The spend to period 4 in relation to the Social Work Mobilisation Plan is £4.405 million.
- 4.10. **Social Care:** As part of the charges being made to the mobilisation plan, an amount for Care at Home is included. 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. The estimate for the year was around £0.700 million, with additional pressures in supported living, direct payments and unachieved savings. The total full year estimated pressure at period 3 was reported as £2.400 million with the mobilisation plan providing funding to cover these COVID-19 related costs.
- 4.11. In addition, over the last few weeks, Adults and Older People Services are 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 £1.9 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 £1.2 million. Again, this will be charged to the mobilisation plan. Planning for future year budgets is ongoing with the Service and the Chief Financial Officer of the Integration Joint Board.
- 4.12. Whilst these costs are being charged to 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 where no additional funding for Mobilisation may be available.
- 5. 2021/2022 General Services Position (excluding COVID-19)**
- 5.1. **General Services Current Position as at 16 July 2021**
As at 16 July 2021, the position on the General Services budget is an overspend of £0.364 million (Appendix 2). This includes a break-even position on COVID-19 spend and income referred to in section 4.9.

5.2. The majority of the overspend of £0.364 million relates to Social Work Resources. The Resource has identified pressures within Children and Families Services due to the number of residential school/external placements and fostering and adoption placements in the early part of the current year. The estimate of the potential full year pressure is approximately £1.000 million over the £1.400 million already identified as COVID-19 related spend. The position to date (as at period 16 July) is an overspend of £0.326 million. The additional costs will be reviewed to assess the extent that these costs are as a result of the pandemic.

5.3. **Additional Funding**

The Scottish Government have notified the Council of a number of funding allocations for 2021/2022. Community and Enterprise Resources have been notified of 2021/2022 Scottish Government funding of £0.401 million to support the delivery of the Scottish Milk and Healthy Snack Scheme.

5.4. Education Resources have been notified of 2021/2022 Scottish Government funding of £0.678 million (an additional £0.296 million) in relation to a Minimum School Clothing Grant, a £1.292 million allocation from the £20 million Pupil Equity Fund Premium introduced in 2021/2022 to further the education recovery in relation to disadvantaged young people and Scottish Attainment Challenge Funding for Care Experienced Children and Young People of £0.635 million.

5.5. Finance and Corporate Resources have received £2.469 million of Youth Guarantee funding and Housing and Technical Resources have received £2.828 million of Energy Efficiency Scotland - Area Based Scheme funding. Finally, Social Work Resources have been notified of funding for Community Justice Services Pandemic Recovery funding of £0.612 million.

5.6. These amounts have been added to the budgets in Appendix 2.

6. **Housing Revenue Account Position**

6.1. As at 16 July 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)

25 August 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 16 July 2021

Contact for Further Information

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

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COVID-19 Costs 2021/2022	Community and Enterprise	Education	Finance and Corporate	Housing and Technical	Social Work	Total £m
Projected Costs	4.297	2.063	0.652	0.331	1.400	8.743
Lost Income	2.577	0.139	0.020	0.500	-	3.236
Total Costs	6.874	2.202	0.672	0.831	1.400	11.979
Less: Spend Not Made	(0.380)	-	-	-	-	(0.380)
Net Cost to the Council in 2021/2022	6.494	2.202	0.672	0.831	1.400	11.599
Add: Savings Not Achievable	-	-	-	-	-	0.000
Add: SLLC (early estimate)					-	5.400
Add: Property Services for capital	-	-	-	-	-	1.200
Balance	6.494	2.202	0.672	0.831	1.400	18.199

Funding available						£m
Reserves – carried forward (non-specific)						15.955
New Funding						15.934
Total funding available						31.889

SOUTH LANARKSHIRE COUNCIL

Revenue Budget Monitoring Report

Period Ended 16 July 2021 (No.4)

<u>Committee</u>	Annual Budget	Annual Forecast Transfers	Annual Forecast Variance Transfers	Budget Proportion To 16/07/21	Actual to Period 4 16/07/21	Variance to 16/07/21	
Departments:	£m	£m	£m	£m	£m	£m	
Community and Enterprise Resources	115.709	115.709	0.000	24.822	26.287	(1.465)	over
Facilities, Waste and Grounds	70.884	70.884	0.000	13.738	13.922	(0.184)	over
Fleet, Environmental and Projects	(0.710)	(0.710)	0.000	0.166	0.391	(0.225)	over
Leisure and Culture Services	19.470	19.470	0.000	4.850	4.830	0.020	under
Planning and Economic Development	5.870	5.870	0.000	0.083	0.021	0.062	under
Roads	20.195	20.195	0.000	5.985	6.399	(0.414)	over
COVID-19	0.000	0.000	0.000	0.000	0.724	(0.724)	over
Education Resources	363.525	363.525	0.000	100.118	100.292	(0.174)	over
Education	352.164	352.164	0.000	97.100	97.199	(0.099)	over
COVID-19	11.361	11.361	0.000	3.018	3.093	(0.075)	over
Finance and Corporate Resources	36.651	36.651	0.000	15.549	17.264	(1.715)	over
Finance Services - Strategy	1.877	1.877	0.000	0.987	0.977	0.010	under
Finance Services - Transactions	12.246	12.246	0.000	4.820	4.855	(0.035)	over
Audit and Compliance Services	0.324	0.324	0.000	0.184	0.182	0.002	under
Information Technology Services	5.266	5.266	0.000	4.857	4.857	0.000	-
Communications and Strategy Services	0.884	0.884	0.000	0.440	0.440	0.000	-
Administration and Licensing Services	4.047	4.047	0.000	1.738	1.745	(0.007)	over
Personnel Services	12.007	12.007	0.000	2.523	2.542	(0.019)	over
COVID-19	0.000	0.000	0.000	0.000	1.666	(1.666)	over
Housing and Technical Resources	16.359	16.359	0.000	5.247	5.348	(0.101)	over
Housing Services	8.234	8.234	0.000	3.508	3.508	0.000	-
Property Services	8.125	8.125	0.000	1.739	1.739	0.000	-
COVID-19	0.000	0.000	0.000	0.000	0.101	(0.101)	over
Social Work Resources	175.808	175.808	0.000	46.147	46.797	(0.650)	over
Performance and Support Services	7.903	7.903	0.000	2.086	2.015	0.071	under
Children and Families	34.380	34.380	0.000	9.365	9.691	(0.326)	over
Adults and Older People	131.940	131.940	0.000	34.413	34.413	0.000	-
Justice and Substance Misuse	1.585	1.585	0.000	0.283	0.283	0.000	-
COVID-19	0.000	0.000	0.000	0.000	0.395	(0.395)	over
Joint Boards	2.155	2.155	0.000	0.702	0.702	0.000	-
	710.207	710.207	0.000	192.585	196.690	(4.105)	over

<u>Committee</u>	Annual Budget	Annual Forecast Transfers	Annual Forecast Variance Transfers	Budget Proportion to 16/07/21	Actual to Period 4 16/07/21	Variance to 16/07/21	
	£m	£m	£m	£m	£m	£m	
Service Departments Total	710.207	710.207	0.000	192.585	196.690	(4.105)	over
CFCR	0.000	0.000	0.000	0.000	0.000	0.000	-
Loan Charges	38.592	38.592	0.000	11.026	11.026	0.000	-
Corporate Items	11.153	11.153	0.000	0.039	0.039	0.000	-
Corporate Items - COVID-19	29.346	29.346	0.000	3.741	0.000	3.741	under
Corporate Items - 2022/2023 Strategy	11.900	11.900	0.000	0.000	0.000	0.000	-
Total Expenditure	801.198	801.198	0.000	207.391	207.755	(0.364)	over
Council Tax	161.171	161.171	0.000	46.049	46.049	0.000	-
Less: Council Tax Reduction Scheme	(21.444)	(21.444)	0.000	(6.127)	(6.127)	0.000	-
Net Council Tax	139.727	139.727	0.000	39.922	39.922	0.000	-
General Revenue Grant	269.542	269.542	0.000	77.012	77.012	0.000	-
General Revenue Grant – COVID19	25.535	25.535	0.000	0.000	0.000	0.000	-
Non-Domestic Rates	319.312	319.312	0.000	91.232	91.232	0.000	-
Transfer from Reserves	47.082	47.082	0.000	47.082	47.082	0.000	-
Total Income	801.198	801.198	0.000	255.248	255.248	0.000	-
Net Expenditure / (Income)	0.000	0.000	0.000	(47.857)	(47.493)	(0.364)	over

SOUTH LANARKSHIRE COUNCIL

Revenue Budget Monitoring Report

Period Ended 16 July 2021 (No.4)

<u>Budget Category</u>	Annual Budget	Annual Forecast Transfers	Annual Forecast Variance Transfers	Budget Proportion to 16/07/21	Actual to Period 4 16/07/21	Variance to 16/07/21	
Service Departments:	£m	£m	£m	£m	£m	£m	
<u>Expenditure</u>							
Employee Cost	545.264	545.264	0.000	146.748	148.914	(2.166)	over
Property Costs	55.906	55.906	0.000	11.553	11.892	(0.339)	over
Supplies and Services	59.819	59.819	0.000	14.917	15.192	(0.275)	over
Transport Costs	40.952	40.952	0.000	10.296	10.676	(0.380)	over
Administration Costs	14.724	14.724	0.000	4.928	4.871	0.057	under
Payments to Other Bodies	110.113	110.113	0.000	41.403	42.313	(0.910)	over
Payments to Contractors	198.732	198.732	0.000	45.366	46.441	(1.075)	over
Transfer Payments	5.979	5.979	0.000	2.875	3.029	(0.154)	over
Housing Benefits	68.542	68.542	0.000	16.427	16.427	0.000	under
Financing Charges (controllable)	2.058	2.058	0.000	0.493	0.472	0.021	under
Total	1,102.089	1,102.089	0.000	295.006	300.227	(5.221)	over
Service Departments Total	1,102.089	1,102.089	0.000	295.006	300.227	(5.221)	over
CFCR	0.000	0.000	0.000	0.000	0.000	0.000	-
Loan Charges	38.592	38.592	0.000	11.026	11.026	0.000	-
Corporate Items	11.153	11.153	0.000	0.039	0.039	0.000	-
Corporate Items - COVID-19	29.346	29.346	0.000	3.741	0.000	3.741	under
Corporate Items - 22/23 Strategy	11.900	11.900	0.000	0.000	0.000	0.000	-
Total Expenditure	1,193.080	1,193.080	0.000	309.812	311.292	(1.480)	over
<u>Income</u>							
Housing Benefit Subsidy	64.158	64.158	0.000	15.301	15.301	0.000	-
Other Income	327.724	327.724	0.000	87.120	88.236	1.116	over rec
Council Tax (Net of Council Tax Reduction Scheme)	139.727	139.727	0.000	39.922	39.922	0.000	-
General Revenue Grant	269.542	269.542	0.000	77.012	77.012	0.000	-
General Revenue Grant - COVID-19	25.535	25.535	0.000	0.000	0.000	0.000	-
Non Domestic Rates	319.312	319.312	0.000	91.232	91.232	0.000	-
Transfer from Reserves	47.082	47.082	0.000	47.082	47.082	0.000	-
Total Income	1,193.080	1,193.080	0.000	357.669	358.785	1.116	over rec
Net Expenditure / (Income)	0.000	0.000	0.000	(47.857)	(47.493)	(0.364)	over

COVID-19 Expenditure**Summary**

Cost of COVID-19 2021/2022 (to 16 July 2021)	Costs Incurred	Lost Income	Less: Spend Not Made	Total Costs	Movement from P2
	£m	£m	£m	£m	
Community and Enterprise	0.724	0.749	(0.081)	1.392	0.805
Education	3.093	0.099	-	3.192	2.856
Finance and Corporate	1.666	0.013	-	1.679	1.591
Housing and Technical	0.101	0.000	0.000	0.101	0.031
Social Work	0.395	0.000	0.000	0.395	0.182
Net Resource Expenditure in 2021/2022	5.979	0.861	(0.081)	6.759	5.465
Specific Funding					
Education				(3.018)	(2.741)
Corporate Items				(1.494)	(1.406)
Total Specific Funding Utilised				(4.512)	(4.147)
Net Cost to be funded from Non-Specific Funding				2.247	1.318

Detail**Additional Costs:**

Service	Description of Cost	Value £m	Movem't from P2
Community and Enterprise Resources			
FWG/Fleet & Environmental	Staffing costs supporting COVID-19 response	0.174	0.086
FWG/Fleet & Environmental/Roads	Cleaning, janitorial and utilities costs	0.031	0.014
FWG/Fleet & Environmental/Roads	Materials and PPE	0.025	0.011
FWG/Roads	Fleet costs including fuel supporting COVID-19 response	0.066	0.052
All Services	Telephones / Stationery	0.002	0.001
FWG	Increase in domestic waste tonnage	0.419	0.330
FWG	Webcast system and live webcasts	0.007	-
Education Resources			
Schools	Additional Staffing (General)	0.006	0.006
Schools	Additional Teachers	1.217	1.029
Support Services	Additional Support Assistants	0.080	0.067
Support Services	Additional Support Assistants – Lateral Flow Testing	0.081	0.068
Schools	Pathfinder Initiative	0.150	0.150
Schools / ELC	Additional Cleaning	1.338	1.338
Schools / ELC	Facilities Orders (Hand sanitisers / soap dispensers / bins / wipes / hand towels)	0.130	0.067
	Utilities – Additional Ventilation	0.069	0.069
Schools	Central Orders and Social Work Recharges (gloves / wipes / aprons / visors / masks / face coverings)	0.022	0.022
Finance and Corporate Resources			
Personnel Services	Foodbank expenditure	0.044	0.034
Finance (Transactions)	Self Isolation Payments	0.018	0.018
Finance (Transactions)	£100 Spring Hardship Payments	0.056	0.009

Service	Description of Cost	Value £m	Movem't from P2
Finance (Transactions)	Free School Meals - Easter	0.029	(0.002)
Finance (Transactions)	Family Pandemic Payments	0.981	0.981
Finance (Transactions) / IT	Staff Supporting COVID-19	0.117	0.117
Finance (Transactions)	Telephones / Paypoint / SMS Messages	0.002	0.002
Finance (Transactions)	Benefits in relation to temporary accommodation	0.059	0.059
Personnel Services	Support to Third Sector Organisations	0.360	0.360
Housing and Technical Resources			
Housing and Property Services	Homelessness accommodation and property related costs	0.101	0.031
Social Work Resources			
Children and Families	External and residential placements within Children and Family services.	0.395	0.182
Total Additional Costs as at Period 4		5.979	5.101

Lost Income:

Service	Description of Lost Income	Value £m	Movem't from P2
Community and Enterprise Resources			
Facilities, Waste and Grounds	Reduced school meals and coffee shop income	0.298	0.153
Facilities, Waste and Grounds	Care of Gardens	0.055	0.005
Fleet, Environmental and Projects	Reduced income from taxi inspections.	0.032	0.013
Roads	Reduced Parking income	0.364	0.215
Education Resources			
Instrumental Music Services	Reduced income from Music Tuition fees	0.059	-
Support Services	Privileged Transport / Playgroups	0.010	0.010
Early Years	Milk	0.030	0.030
Finance and Corporate Resources			
Licensing and Registration	Birth and death registration	0.013	0.013
Total Lost Income as at Period 4		0.861	0.439

Unspent Budget

Service	Description of Lost Income	Value £m	Movem't from P2
Community and Enterprise Resources			
Facilities, Waste and Grounds	Reduced expenditure on food purchases	(0.061)	(0.055)
Leisure	Firework Event	(0.020)	(0.020)
Unspent Budget as at Period 4		(0.081)	(0.075)

Net Cost of COVID-19 as at Period 4	6.759	5.465
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Specific Funding

Service		Value £m	Movem't from P2
Education Resources			
Education (t/f from reserves)	Education Recovery Teachers / Support	(1.297)	(1.096)
Education (t/f from reserves)	Loss of Learning Support	(0.150)	(0.150)
Education (t/f from reserves)	Logistics	(1.571)	(1.495)
Corporate Items – COVID-19			
Corporate Items (new)	Pandemic Payments	(0.981)	(0.981)
Corporate Items (T/f from reserves)	Financial Insecurities and Flexible Fund	(0.513)	(0.425)
Specific Funding Utilised as at Period 4		(4.512)	(4.147)

SOUTH LANARKSHIRE COUNCIL
Revenue Budget Monitoring Report
Period Ended 16 July 2021 (No.4)
Housing Revenue Account

	Annual Budget	Forecast for Year	Annual Forecast Variance	Budget Proportion to 16/07/21	Actual to Period 4 16/07/21	Variance to 16/07/21		%	Note
	£m	£m	£m	£m	£m	£m			
Employee Costs	14.090	14.090	0.000	3.833	3.697	0.136	under	3.5%	1
Property Costs	48.021	48.021	0.000	13.546	13.581	(0.035)	over	(0.3%)	
Supplies & Services	0.879	0.879	0.000	0.151	0.144	0.007	under	4.6%	
Transport & Plant	0.195	0.195	0.000	0.029	0.028	0.001	under	3.4%	
Administration Costs	5.645	5.645	0.000	0.164	0.163	0.001	under	0.6%	
Payments to Other Bodies	2.976	2.976	0.000	0.601	0.601	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	19.637	19.638	(0.001)	over	0.0%	
Total Controllable Expenditure	91.543	91.543	0.000	37.961	37.852	0.109	under	0.3%	2
Total Controllable Income	(108.345)	(108.345)	0.000	(26.399)	(26.387)	(0.012)	under recovered	0.0%	
Transfer to/(from) Balance Sheet	(0.839)	(0.839)	0.000	(0.258)	(0.161)	(0.097)	under recovered	(37.6%)	
Net Controllable Expenditure	(17.641)	(17.641)	0.000	11.304	11.304	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	11.304	11.304	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.