

Report

Report to:	Financial Resources Scrutiny Forum
Date of Meeting:	11 November 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 10 September 2021.

2. Recommendation(s)

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

- (1) that the net overspend of £0.120 million on the General Fund Revenue Account at 10 September 2021, after COVID-19 spend and funding (section 4.1 and Appendix 2), be noted;
- (2) that the total net expenditure of £3.895 million, after specific funding in relation to COVID-19, offset by Government Grant included in the Council's position as at 10 September 2021 (section 5.5) be noted;
- (3) that the updated COVID position for 2021/2022 (section 5.4), be noted; and
- (4) that the breakeven position on the Housing Revenue Account at 10 September 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 3 November 2021.

3.2. General Fund Position

The report will summarise the actual expenditure and income to 10 September 2021 compared with the budget for the same period. This includes spend to date due to the ongoing COVID-19 pandemic.

3.3. The Council's General Fund position is detailed in section 4 while the 2021/2022 in-year costs of the pandemic to 10 September 2021 are detailed in section 5. The Housing Revenue Account position to 10 September 2021 is summarised in section 6.

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

4.1. General Services Current Position as at 10 September 2021

As at 10 September 2021, the position on the General Services budget is an overspend of £0.120 million (Appendix 2). 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 £0.120 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 costs that are a result of the pandemic (see section 5.1).
- 4.3. **Additional Funding**
Finance and Corporate Resources have been notified by the Scottish Government of funding for Discretionary Housing Payments - Tranche 2 for 2021/2022 (£1.468 million). This has been included in the budgets at Appendix 2.
5. **2021/2022 COVID-19 Position**
- 5.1. **Cost of Recovery 2021/22:** Since the last report to the Executive Committee, there have been some updates to the estimated cost pressures of COVID. There are additional costs of £1.000 million within Education Resources and also £0.950 million within Social Work Resources both in relation to costs associated with children and families, including residential school/external placements and fostering and adoption placements, and these will be met from the Covid funds we have available. In the previous report to the Executive Committee, we had reported an expected overspend position on Children and Families. An exercise has been carried out to update the costs which are attributable to Covid, with the value increasing from £1.400 million to £2.350 million. These costs reflect placements and spend incurred due to breakdowns in family situations as a result of the pandemic. This 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 2022/2023 for these placements.
- 5.2. The Cost of Recovery also included a figure in respect of South Lanarkshire Leisure and Culture (SLLC) of £5.400 million. This was an early estimate and recent figures indicate a potential reduction in the costs to a revised expected position of £3.900 million, which reflects changes in the social distancing requirements. This position will continue to be monitored during the year.
- 5.3. In addition, the Council has been notified of 4 new COVID funding allocations. These relate to the allocations in respect of the £10 million Tenant Hardship Fund (£0.462 million) to assist landlords in managing rent arrears as a result of the pandemic and therefore help reduce homelessness, the Family Pandemic Bridging Payments (£1.754 million), the administration in relation to these Bridging Payments (£0.028 million) and the extension of the Local Self Isolation Outbound Calling to December 2021 (£0.141 million). The Tenant Hardship Fund and Family Pandemic Bridging Payments are specific funding and have no impact on the Cost of Recovery in Appendix 1. The administration funding for the Bridging Payments and the Local Self Isolation Outbound Calling are not specific funding and these amounts have been added to the funding in the Cost of Recovery in Appendix 1. The revised funding figure to meet COVID pressures is now £32.259 million.
- 5.4. The additional funding (section 5.3) revises the total funding to £59.661 million of which £27.402 million is specific, leaving £32.259 million to meet other COVID cost pressures. The revised estimated cost position, including the updates (sections 5.2 and 5.3) provides a revised estimate of £18.649 million of spend to be met from this funding in 2021/2022 (previous estimate £18.199 million). The movement in spend of £0.450 million since the last report is due to the movement in Education (£1.000 million), Children and Families (£0.950 million), offset with a reduction in SLLC

(£1.500 million) as detailed in sections 5.1 / 5.2. The revised funding and costs have been added to the Cost of Recovery position in Appendix 1.

5.5. COVID-19 Current Position as at 10 September 2021

The total COVID net expenditure before funding as at 10 September 2021 is £14.016 million. **This is an increase of £6.040 million on the period 5 figure** and is mainly due to the payment of the Low Income Pandemic Payments which are offset by specific funding. These costs are partially offset by specific funding of £10.121 million, leaving costs of £3.895 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.

- 5.6. 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 10 September 2021 (Period 6)

	As at 10 September 2021 £m	Movement from period 5 £m
Additional Resource Spend	12.906	5.927
Lost Income	1.244	0.166
Less: Unspent Budget	(0.134)	(0.053)
Total Net Expenditure inc. in Resources	14.016	6.040
Specific Funding Utilised	(10.121)	(5.178)
Net COVID Expenditure	3.895	0.862
Non Specific Funding Utilised	(3.895)	(0.862)
Net COVID Expenditure	-	-

- 5.7. 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 6 in relation to the Social Work Mobilisation Plan is £8.622 million.
- 5.8. **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 6 is currently estimated at up to £3.700 million with the mobilisation plan providing funding to cover these COVID-19 related costs.
- 5.9. In addition, as reported previously, 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 £1.900 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. 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 its 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.

- 5.10. 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 2022/23. 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 5.9) may assist in some of these pressures if they are recurring, specifically interim placements.

6. Housing Revenue Account Position

- 6.1. As at 10 September 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)

3 November 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 10 September 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	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					-	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 Period 6						16.304
Total Funding Available						32.259

SOUTH LANARKSHIRE COUNCIL

Revenue Budget Monitoring Report

Period Ended 10 September 2021 (No.6)

<u>Committee</u>	Annual Budget	Annual Forecast Transfers	Annual Forecast Variance Transfers	Budget Proportion To 10/09/21	Actual to Period 6 10/09/21	Variance to 10/09/21	
	£m	£m	£m	£m	£m	£m	
Departments:							
Community and Enterprise Resources	115.952	115.952	0.000	38.742	41.007	(2.265)	over
Facilities, Waste and Grounds	69.191	69.191	0.000	24.454	24.623	(0.169)	over
Fleet, Environmental and Projects	(0.678)	(0.678)	0.000	(3.247)	(3.011)	(0.236)	over
Leisure and Culture Services	19.470	19.470	0.000	9.681	9.661	0.020	under
Planning and Economic Development	7.781	7.781	0.000	0.467	0.358	0.109	under
Roads	20.188	20.188	0.000	7.387	8.128	(0.741)	over
COVID-19	0.000	0.000	0.000	0.000	1.248	(1.248)	over
Education Resources	369.882	369.882	0.000	125.907	126.156	(0.249)	over
Education	358.521	358.521	0.000	121.773	121.852	(0.079)	over
COVID-19	11.361	11.361	0.000	4.134	4.304	(0.170)	over
Finance and Corporate Resources	36.726	36.726	0.000	18.914	25.246	(6.332)	over
Finance Services - Strategy	1.877	1.877	0.000	1.397	1.431	(0.034)	over
Finance Services - Transactions	12.246	12.246	0.000	5.411	5.349	0.062	under
Audit and Compliance Services	0.324	0.324	0.000	0.243	0.241	0.002	under
Information Technology Services	5.326	5.326	0.000	4.893	4.931	(0.038)	over
Communications and Strategy Services	2.541	2.541	0.000	1.308	1.291	0.017	under
Administration and Licensing Services	4.107	4.107	0.000	2.118	2.254	(0.136)	over
Personnel Services	10.305	10.305	0.000	3.544	3.468	0.076	under
COVID-19	0.000	0.000	0.000	0.000	6.281	(6.281)	over
Housing and Technical Resources	16.142	16.142	0.000	6.980	7.161	(0.181)	over
Housing Services	8.234	8.234	0.000	4.706	4.706	0.000	-
Property Services	7.908	7.908	0.000	2.274	2.274	0.000	-
COVID-19	0.000	0.000	0.000	0.000	0.181	(0.181)	over
Social Work Resources	175.803	175.803	0.000	81.603	82.587	(0.984)	over
Performance and Support Services	7.898	7.898	0.000	3.540	3.375	0.165	under
Children and Families	34.380	34.380	0.000	14.235	14.486	(0.251)	over
Adults and Older People	131.940	131.940	0.000	62.962	62.962	0.000	-
Justice and Substance Misuse	1.585	1.585	0.000	0.866	0.872	(0.006)	over
COVID-19	0.000	0.000	0.000	0.000	0.892	(0.892)	over
Joint Boards	2.155	2.155	0.000	0.877	0.877	0.000	-
	716.660	716.660	0.000	273.023	283.034	(10.011)	over

<u>Committee</u>	Annual Budget	Annual Forecast Transfers	Annual Forecast Variance Transfers	Budget Proportion to 10/09/21	Actual to Period 6 10/09/21	Variance to 10/09/21	
	£m	£m	£m	£m	£m	£m	
Service Departments Total	716.660	716.660	0.000	273.023	283.034	(10.011)	over
CFCR	0.336	0.336	0.000	0.000	0.000	0.000	-
Loan Charges	36.942	36.942	0.000	15.832	15.832	0.000	-
Corporate Items	11.143	11.143	0.000	0.049	0.049	0.000	-
Corporate Items - COVID-19	33.055	33.055	0.000	9.891	0.000	9.891	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	816.266	816.266	0.000	298.795	298.915	(0.120)	over
Council Tax	161.171	161.171	0.000	69.073	69.073	0.000	-
Less: Council Tax Reduction Scheme	(21.444)	(21.444)	0.000	(9.190)	(9.190)	0.000	-
Net Council Tax	139.727	139.727	0.000	59.883	59.883	0.000	-
General Revenue Grant	273.209	273.209	0.000	117.090	117.090	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	136.848	136.848	0.000	-
Transfer from Reserves	56.359	56.359	0.000	56.359	56.359	0.000	-
Total Income	816.266	816.266	0.000	370.180	370.180	0.000	-
Net Expenditure / (Income)	0.000	0.000	0.000	(71.385)	(71.265)	(0.120)	over

SOUTH LANARKSHIRE COUNCIL

Revenue Budget Monitoring Report

Period Ended 10 September 2021 (No.6)

<u>Budget Category</u>	Annual Budget	Annual Forecast Transfers	Annual Forecast Variance Transfers	Budget Proportion to 10/09/21	Actual to Period 6 10/09/21	Variance to 10/09/21	
Service Departments:	£m	£m	£m	£m	£m	£m	
Expenditure							
Employee Cost	552.791	552.791	0.000	227.852	229.971	(2.119)	over
Property Costs	56.257	56.257	0.000	16.481	17.090	(0.609)	over
Supplies and Services	59.950	59.950	0.000	22.026	26.583	(4.557)	over
Transport Costs	40.833	40.833	0.000	19.208	19.969	(0.761)	over
Administration Costs	16.111	16.111	0.000	7.700	7.563	0.137	under
Payments to Other Bodies	110.193	110.193	0.000	51.153	52.373	(1.220)	over
Payments to Contractors	199.735	199.735	0.000	79.124	82.214	(3.090)	over
Transfer Payments	5.992	5.992	0.000	3.611	3.927	(0.316)	over
Housing Benefits	68.542	68.542	0.000	27.131	25.777	1.354	under
Financing Charges (controllable)	1.666	1.666	0.000	0.802	1.204	(0.402)	over
Total	1,112.070	1,112.070	0.000	455.088	466.671	(11.583)	over
Service Departments Total	1,112.070	1,112.070	0.000	455.088	466.671	(11.583)	over
CFCR	0.336	0.336	0.000	0.000	0.000	0.000	-
Loan Charges	36.942	36.942	0.000	15.832	15.832	0.000	-
Corporate Items	11.143	11.143	0.000	0.049	0.049	0.000	-
Corporate Items - COVID-19	33.055	33.055	0.000	9.891	0.000	9.891	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	1,211.676	1,211.676	0.000	480.860	482.552	(1.692)	over
Income							
Housing Benefit Subsidy	64.158	64.158	0.000	26.661	25.502	(1.159)	under rec
Other Income	331.252	331.252	0.000	155.404	158.135	2.731	over rec
Council Tax (Net of Council Tax Reduction Scheme)	139.727	139.727	0.000	59.883	59.883	0.000	-
General Revenue Grant	273.209	273.209	0.000	117.090	117.090	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	136.848	136.848	0.000	-
Transfer from Reserves	56.359	56.359	0.000	56.359	56.359	0.000	-
Total Income	1,211.676	1,211.676	0.000	552.245	553.817	1.572	over rec
Net Expenditure / (Income)	0.000	0.000	0.000	(71.385)	(71.265)	(0.120)	over

COVID Expenditure**Summary**

Cost of COVID 2021/2022 (to 10 September 2021)	Costs Incurred	Lost Income	Less: Spend Not Made	Total Costs	Movement from P5
	£m	£m	£m	£m	
Community and Enterprise	1.248	1.145	(0.134)	2.259	0.368
Education	4.304	0.079	0.000	4.383	0.742
Finance and Corporate	6.281	0.020	0.000	6.301	4.505
Housing and Technical	0.181	0.000	0.000	0.181	0.050
Social Work	0.892	0.000	0.000	0.892	0.375
Net Resource Expenditure in 2021/2022				14.016	6.040
Specific Funding					
Education				(4.125)	(0.720)
Corporate Items				(5.996)	(4.458)
Total Specific Funding Utilised				(10.121)	(5.178)
Net Cost to be funded from Non-Specific Funding				3.895	0.862

Detail**Additional Costs:**

Service	Description of Cost	Value £m	Movem't from P5
Community and Enterprise Resources			
FWG/Fleet & Environmental	Staffing costs supporting COVID response	0.290	0.071
FWG/Fleet & Environmental/Roads	Cleaning, janitorial and utilities costs	0.071	0.001
FWG	Carlisle Civic Amenity Site - Compactor Installation	0.006	-
FWG/Fleet & Environmental/Roads	Materials and PPE	0.032	0.002
FWG/Roads	Fleet costs including fuel supporting COVID19 response	0.225	0.031
All Services	Telephones / Stationery / IT Costs	0.014	0.012
FWG	Increase in domestic waste tonnage	0.600	0.098
FWG	Webcast system and live webcasts	0.010	-
Education Resources			
Schools	Additional Staffing (General)	0.002	(0.007)
Schools	Additional Teachers (Apr to Aug)	1.538	-
Support Services	Additional Support Assistants (Apr to Aug)	0.107	-
Schools	Additional Teachers (Aug to Sept)	0.590	0.590
Support Services	Additional Support Assistants (Aug to Sept)	0.023	0.023
Support Services	Additional Support Assistants - Literacy/Numeracy (Aug to Sept)	0.048	0.048
Support Services	Additional Support Assistants – Lateral Flow Testing	0.130	0.022
Schools	Pathfinder Initiative	0.142	(0.008)
Schools / ELC	Additional Cleaning	1.338	-
Schools / ELC	Facilities Orders (Hand sanitisers / soap dispensers / bins / wipes / hand towels)	0.184	0.045
Schools / ELC	Utilities - Additional Ventilation	0.168	0.060

Service	Description of Cost	Value £m	Movem't from P5
Schools	Central Orders and Social Work Recharges (gloves / wipes / aprons / visors / masks / face coverings)	0.025	-
Schools	Test and Trace Administration	0.009	0.009
Finance and Corporate Resources			
Personnel Services	Foodbank expenditure	0.077	0.022
Finance (Transactions)	Self Isolation Payments	0.027	0.009
Finance (Transactions)	£100 Spring Hardship Payments	0.056	-
Finance (Transactions)	Free School Meals – Easter / Holidays	0.029	(0.003)
Finance (Transactions)	Family Pandemic Payments	0.985	-
Finance (Transactions)	Low Income Pandemic Payments	4.410	4.410
Finance (Transactions) / IT	Staff Supporting COVID	0.245	0.045
Finance (Transactions)	Telephones / Paypoint / SMS Messages / Support Costs	0.034	0.023
Finance (Transactions)	Benefits in relation to temporary accommodation	0.058	(0.001)
Personnel Services	Support to Third Sector Organisations	0.360	-
Housing and Technical Resources			
Housing and Property Services	Homelessness accommodation and property related costs	0.181	0.050
Social Work Resources			
Children and Families	External and residential placements within Children and Family services.	0.869	0.371
Children and Families	Payments to support service users experiencing hardship and to prevent children going into care	0.023	0.004
Total Additional Costs as at Period 6		12.906	5.927

Lost Income:

Service	Description of Lost Income	Value £m	Movem't from P5
Community and Enterprise Resources			
Facilities, Waste and Grounds	Reduced school meals and coffee shop income	0.406	0.101
Facilities, Waste and Grounds	Care of Gardens	0.056	-
Fleet, Environmental and Projects	Reduced income from taxi inspections.	0.029	(0.003)
Roads	Reduced Parking income	0.654	0.108
Education Resources			
Instrumental Music Services	Reduced income from Music Tuition fees	0.059	-
Support Services	Privileged Transport / Playgroups	0.020	-
Early Years	Milk	-	(0.040)
Finance and Corporate Resources			
Licensing and Registration	Birth and death registration	0.020	-
Total Lost Income as at Period 6		1.244	0.166

Unspent Budget:

Service	Description of Lost Income	Value £m	Movem't from P5
Community and Enterprise Resources			
Facilities, Waste and Grounds	Reduced expenditure on food purchases	(0.114)	(0.053)
Leisure	Firework Event	(0.020)	-
Unspent Budget as at Period 6		(0.134)	(0.053)

Net Cost of COVID-19 as at Period 6	14.016	6.040
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Specific Funding

Service		Value £m	Movem't from P5
Education Resources			
Education (t/f from reserves)	Education Recovery Teachers / Support	(2.258)	(0.613)
Education (t/f from reserves)	Loss of Learning Support	(0.190)	(0.040)
Education (t/f from reserves)	Logistics	(1.677)	(0.067)
Corporate Items - COVID			
Corporate Items (new)	Family Pandemic Payments	(0.985)	-
Corporate Items (new)	Low Income Pandemic Payments	(4.410)	(4.410)
Corporate Items (T/f from reserves)	Financial Insecurities and Flexible Fund	(0.601)	(0.048)
Specific Funding Utilised as at Period 6		(10.121)	(5.178)

SOUTH LANARKSHIRE COUNCIL

Revenue Budget Monitoring Report

Period Ended 10 September 2021 (No.6)

Housing Revenue Account

	Annual Budget	Forecast for Year	Annual Forecast Variance	Budget Proportion to 10/09/21	Actual to Period 6 10/09/21	Variance to 10/09/21		%	Note
	£m	£m	£m	£m	£m	£m			
Employee Costs	14.090	14.090	0.000	5.992	5.797	0.195	under	3.3%	1
Property Costs	48.021	48.021	0.000	21.188	21.229	(0.041)	over	(0.2%)	
Supplies & Services	0.879	0.879	0.000	0.251	0.247	0.004	under	1.6%	
Transport & Plant	0.195	0.195	0.000	0.085	0.076	0.009	under	10.6%	
Administration Costs	5.645	5.645	0.000	0.212	0.208	0.004	under	1.9%	
Payments to Other Bodies	2.976	2.976	0.000	0.902	0.902	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	48.317	48.154	0.163	under	0.3%	
Total Controllable Income	(108.345)	(108.345)	0.000	(40.131)	(40.134)	0.003	over recovered	0.0%	
Transfer to/(from) Balance Sheet	(0.839)	(0.839)	0.000	(0.387)	(0.221)	(0.166)	under recovered	(42.9%)	2
Net Controllable Expenditure	(17.641)	(17.641)	0.000	7.799	7.799	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	7.799	7.799	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.