

## ISLE OF ANGLESEY COUNTY COUNCIL

<b>REPORT TO:</b>	<b>EXECUTIVE COMMITTEE</b>
<b>DATE:</b>	<b>17 SEPTEMBER 2018</b>
<b>SUBJECT:</b>	<b>REVENUE BUDGET MONITORING, QUARTER 1 2018/19</b>
<b>PORTFOLIO HOLDER(S):</b>	<b>COUNCILLOR ROBIN WYN WILLIAMS</b>
<b>HEAD OF SERVICE:</b>	<b>MARC JONES</b>
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<b>LOCAL MEMBERS:</b>	n/a

### A - Recommendation/s and reason/s

1. In February 2018, the Council set a net budget for 2018/19 with net service expenditure of £130.870m to be funded from Council Tax income, NDR and general grants. An additional £0.075m was approved for expenditure on unplanned items as contingencies. The budget for the Council Tax Premium was reduced subsequently by £0.045m. The total budget for 2018/19 is, therefore, £130.900m.
2. The budget for 2018/19 included required savings of £2.522m. These have been incorporated into the individual service budgets and achievement or non-achievement of these is reflected in the net (under)/overspends shown. While significant savings were once more required to balance the budget, £0.707m of additional budget was allocated for additional budget pressures.
3. This report sets out the financial performance of the Council's services at the end of Quarter 1, which relates to the period 1 April 2018 to 30 June 2018. The projected position for the year as a whole is also summarised.
4. The overall projected financial position for 2018/19, including Corporate Finance and the Council Tax fund, is an overspend of £1.744m. This is 1.33% of the Council's net budget for 2018/19. This is due to similar budget pressures experienced in 2017/18, the most significant of which is the cost of statutory children's services.
5. It is recommended that:-
  - (i) To note the position set out in appendices A and B in respect of the Authority's financial performance to date and expected outturn for 2018/19;
  - (ii) To note the summary of Contingency budgets for 2018/19 detailed in Appendix C;
  - (iii) To note the position of the invest to save programmes in Appendix CH;
  - (iv) To note the position of the efficiency savings for 2018/19 in Appendix D;
  - (v) To note the monitoring of agency and consultancy costs for 2018/19 in Appendices DD and E;
  - (vi) To discuss, recommend and agree an option for the use of the windfall VAT refund of approximately £800k. Examples of options include: crediting revenue so that the general reserve will improve by £800k, crediting an earmarked reserve to invest in the Leisure Centres or a combination of these at an agreed value for each.

### B - What other options did you consider and why did you reject them and/or opt for this option?

n/a

<b>C - Why is this a decision for the Executive?</b>		
This matter is delegated to the Executive.		
<b>CH - Is this decision consistent with policy approved by the full Council?</b>		
Yes		
<b>D - Is this decision within the budget approved by the Council?</b>		
Yes		
<b>DD - Who did you consult?</b>		<b>What did they say?</b>
1	<b>Chief Executive / Strategic Leadership Team (SLT) (mandatory)</b>	
2	<b>Finance / Section 151 (mandatory)</b>	n/a – this is the Section 151 Officer’s report
3	<b>Legal / Monitoring Officer (mandatory)</b>	TBC
4	<b>Human Resources (HR)</b>	
5	<b>Property</b>	
6	<b>Information Communication Technology (ICT)</b>	
7	<b>Scrutiny</b>	
8	<b>Local Members</b>	
9	<b>Any external bodies / other/s</b>	
<b>E - Risks and any mitigation (if relevant)</b>		
1	<b>Economic</b>	
2	<b>Anti-poverty</b>	
3	<b>Crime and Disorder</b>	
4	<b>Environmental</b>	
5	<b>Equalities</b>	
6	<b>Outcome Agreements</b>	
7	<b>Other</b>	
<b>F - Appendices:</b>		
<ul style="list-style-type: none"> <li>• Appendix A - Revenue Budget Monitoring Report – Quarter 1, 2018/19</li> <li>• Appendix B – Table of Forecast Revenue Outturn 2018/19</li> <li>• Appendix C – Summary of Contingency Budgets 2018/19</li> <li>• Appendix CH – Review of the Invest-to-Save projects 2018/19</li> <li>• Appendix D - Review of Efficiency Savings 2018/19</li> <li>• Appendix DD - Information regarding monitoring of Agency Staff 2018/19</li> <li>• Appendix E - Information regarding monitoring of Consultants</li> </ul>		
<b>FF - Background papers (please contact the author of the Report for any further information):</b>		
<ul style="list-style-type: none"> <li>• 2018/19 Revenue Budget (as recommended by this Committee on 19 February 2018 and adopted by the County Council on 28 February 2018).</li> </ul>		

## REVENUE BUDGET MONITORING – QUARTER 1 2018/19

## 1. General Balance

The Council had £9.466m of earmarked reserves and school reserves amounting to £1.869m at the start of the financial year. The draft outturn for 2017/18 resulted in general balances at the start of the current financial year of £6.352m. During the audit period, the Accountancy Technical team identified that a net credit of approximately £0.600m is due to be credited to revenue in relation to Benefits overpayments income and Council Tax bad debt provision changes. This will increase the general balance to £6.952m. This may be subject to change with any post-audit adjustments. In addition, in August 2018 HMRC accepted the Council's claim for a refund of VAT paid over to HMRC on Leisure Services. This amounts to approximately £800k net of costs for the Council. A legal judgement made in November 2017 deemed that VAT should not be charged on Leisure Services income hence the refund dating back to 2012. This is not shown in the general balance below as the Executive is asked to discuss and agree how this income should be used. Examples of options include: it increases the general reserve, the creation of an earmarked reserve to invest in the Leisure Centres or a combination of these at agreed amounts. Investment in the Leisure centres would increase their income generation capability in the future.

The Executive approved the following items to be funded in 2018/19 from the General Reserve:-

Executive Meeting	Amount £000	Purpose
Draft opening balance	-6,952	Subject to Audit.
6 November 2017	125	To fund the Energy Island team.
30 April 2018	42	A budget to fund the costs of operating Melin Llynnon for 2018, to be funded from General Reserve.
21 May 2018	268	For this funding to be released from the Council's reserves to fund experienced agency social workers for 12 months to support and mentor 7 newly qualified social workers.
Section 151 Officer's Delegated Powers	24	Virement to Capital Reserve for Mill Bank Car Park.
<b>Revised Council Fund General Balance</b>	<b>-6,493</b>	<b>As mentioned above, this may change following any post-audit adjustments.</b>

The current predicted outturn for 2018/19 is an estimated overspend of £1.744m. If this trend continues, the Council general reserve is likely to reduce to £4.749m by the year-end. This is well below the minimum balance of the general reserve which has been set at £6.5m, as approved by full Council on 28 February 2018.

## 2. Projected Financial Performance by Service

2.1 The details of the financial performance by service for the period and the projected out-turn position for each is set out in Appendix B. An overspend of £2.454m (2.16%) on services is predicted as at 31 March 2019. An underspend of £412k is estimated on Corporate Finance. In addition, a surplus of £298k is predicted on the collection of Council Tax, of which £243k is due to a surplus on the Council Tax Premium. The current total revenue forecast for 2018/19 is an overspend of £1.744m, which is 1.33% of the Council's total net revenue budget.

**2.2** The table below summarises the significant variances (£100k or higher). The forecast takes no account of any further added pressures which may arise if the winter weather is severe (highway winter maintenance, social care costs). The most significant budgetary pressure on the Council continues to be the cost of Corporate Parenting. The Children and Families Services is expected to overspend by £1.283m. This is a statutory, demand-led Service over which there is limited control.

<b>Summary of projected variances at 31 March 2019 based upon financial information as at 30 June 2018</b>	
	<b>(Under) / Overspend £000</b>
Learning	470
Children and Families Services	1,283
Adults	112
Highways, Waste and Property	167
Transformation	238
Corporate and Democratic Costs	(144)
Uncontrollable costs – bad debt, insurances and pensions capital costs	200
Corporate Finance	(412)
Council Tax, including Council Tax Premium	(298)
Other (total of variances less than £100k)	128
<b>Total Variance over/(under)spend</b>	<b>1,744</b>

### **3. Explanation of Significant Variances**

#### **3.1 Lifelong Learning**

##### **3.1.1 Central Education**

**3.1.1.1** This service was overspent by £147k (12.36%) at the end of Quarter 1. The forecast for the year-end is an overspend of £540k (13.06%).

**3.1.1.2** There are a number of over and underspends predicted across the Service. The most significant budgetary pressures are: School Transport – Taxis which is predicted to overspend by £323k. The Anglesey and Gwynedd Joint SEN Strategy is expecting to overspend by £127k due to underachievement of income £76k and £65k project management costs for stage 2 of the strategy. Secondary integration statutory costs are forecast to overspend by £81k due to an increase in demand. The forecast on integration will be further refined once September staffing arrangements are finalised.

**3.1.1.3** The Service has secured an invest-to-save bid for the One Management system. Investment in this system is expected to reduce expenditure on taxis for future years. Joint working with the Procurement Service is also expected to bring efficiencies against the taxis budget. The re-tendering of the system is expected to take place by January 2019, but this will only have a limited impact on the budget position by the end of the financial year. The full benefit of the re-tendering exercise will not be seen until 2019/20.

##### **3.1.2 Culture**

**3.1.2.1** This service was £35k (6.67%) underspent during the period and the forecast outturn for the year is an underspend of £70k (5.36%). The majority of the underspend, £50k, is expected within the Library Service on staffing due to vacant posts. An underspend of £20k is predicted on Museums and Galleries due to improved performance in the Oriel.

## **3.2 Adults Social Care**

**3.2.1** This service was £229k (4.07%) overspent for the period, with the forecast outturn for the year as a whole being a predicted overspend of £112k (0.46%).

**3.2.2** The elements within the forecast outturn variance are as follows:-

- Services for the Elderly: forecast underspend of (£328k);
- Physical Disabilities (PD): forecast overspend of £296k;
- Learning Disabilities (LD): forecast overspend of £344k;
- Mental Health (MH): forecast overspend of £102k;
- Provider Unit: forecast underspend of (£205k); and
- Management and Support: forecast underspend of (£97k).

**3.2.3** Similar to the last financial year, the most significant budgetary pressures are in Physical Disabilities, Learning Disabilities and Mental Health Services. This is due to an increased number of high cost specialist placements which are needed to meet the complexity of needs of these Service Users.

**3.2.4** The Service has taken action to help offset the overspend by reducing expenditure in the areas it has more control. The internal provider unit is forecasting an underspend of £205k and Management and Support are expected to underspend by £97k by year-end.

**3.2.5** Approximately 59% of the Service's budget is demand-led. Work is continuously on-going on predicting future costs of this demand-led budget. The year-end prediction at each month-end is based on the latest available information on each adult placement. This makes predicting the full-year position extremely difficult and can result in large swings from one period to the next.

**3.2.6** Grant bids have been successfully made to Intermediate Care Funds to secure support in Learning Disabilities, specifically to support service users' progression to different, potentially less costly services, offering better potential outcomes for individuals. In addition to this, the department is engaging on a period of co-production with providers of supported living services, with a view to changing how outcomes are met for individuals within this environment.

**3.2.7** First quarter outturn indicates an increased level of demand within the areas of Learning Disability and Physical Disability. Further assessment of these areas will occur in order to consider any possible steps to manage expenditure over the year.

## **3.3 Children's Services**

**3.3.1** The service was overspent by £427k (19.43%) during the period and is projected to be overspent by £1,283k (15.42%) for the year as a whole. This includes a projected overspend of £1,323k on Looked-after-Children (LAC). Additional funding of £268k has been provided from the Council Fund General Reserve for the service to extend the contracts of agency social workers to support and mentor newly qualified social workers.

### **3.3.2** The projections are based on:-

- a worst case assumption on the demand/costs for Looked After Children based on the service costs/demand/likely demand for the future;
- assumptions relating to case decisions/developments. These are far from predictable and individual circumstances can, and do, change. Based on the information available at this point, and assumptions relating to case decisions/developments, a best possible projection has been made. The cost of LAC are, by nature, demand led and can vary between £3k - £10k per week in specialist provision.

**3.3.3** The Local Authority has to meet the cost of court directed interventions e.g. parent and child residential/supported accommodation assessments, supervised contact and other specialist assessments, which are also unpredictable and demand-led. The Public Law Outline requires that these assessments are in place pre proceedings also, which is placing a demand on the team budgets.

**3.3.4** Children's Services are currently going through a restructuring process where the focus will be on Early Intervention and Intensive Intervention. The focus of the new structure is on preventative work and supporting children to remain living at home safely. Additional resources provided for the Edge of Care project will support this, but this will take time. The significant increase in children being looked after by the Local Authority is the main reason why the Service is overspending. The Service has seen a 72% (47/81) increase in children who are subject to Full Care Orders over the last 3 years. The average annual cost for a residential placement is £220k.

**3.3.5** To mitigate the overspend on these placements, the Service has implemented an action plan for 2018/19 which includes: reviewing children/young people currently in residential placements; aiming to increase placement options on the Island; supporting children to return home when it is safe to do so; and reviewing funding approval for residential placements. Consent for all residential placements now requires the approval of the Head of Service.

## **3.4 Housing (Council Fund)**

**3.4.1** This service was underspent by £29k (5.95%) during the period. The service is expected to be overspent by £25k (2.45%) at the end of the financial year. This is due to budgetary pressures from Homelessness Bed and Breakfast accommodation costs.

## **3.5 Regulation and Economic Development**

### **3.5.1 Economic and Community (includes Maritime and Leisure)**

**3.5.1.1** The Service, overall, was underspent by £102k at the end of quarter 1 (15.81%). The service is projected to be within budget (0%) by 31 March 2019.

**3.5.1.2** The Economic Development element of the service is forecast to be within budget at year-end. There are underspends within staffing due to vacant posts and surplus recharge income from major programmes, however, there are compensating costs in supplies and services.

**3.5.1.3** The Maritime section is expected to be within budget at year-end. This includes the repainting of Beaumaris Pier, £75k was transferred to an earmarked reserve at the end of 2017/18 in order to fund the works. In addition, the projected underspend of £30k anticipated at this year end will also be utilised to cover the costs of the repainting which will take place during the latter part of this financial year.

**3.5.1.4** The Leisure section is also forecast to have a balanced budget at year-end. The leisure centres' income has been subject to change due to the revised VAT treatment on leisure income. However, it is expected that there will be variances within the service.

### **3.5.2 Planning and Public Protection**

**3.5.2.1** This service was £53k underspent (14.6%) during the period. The forecast outturn for the year is an overspend of £46k (2.36%) which relates to the Public Protection Section.

**3.5.2.2** The Public Protection Section is predicting an overspend of £46k due to forecast overspends on a number of areas. The most significant overspend is expected in Environmental Health (£30k) where there is a historic underachievement of pollution control income and overspends on supplies and services. Pest control is estimated to overspend by £20k due to a historic underachievement of pest control fees. Trading Standards and Markets are also expected to overspend again due to underachievement of income. Licensing, however, is overachieving on its income targets and is predicted to underspend by £29k by year-end.

**3.5.2.3** The Planning Section is forecast to achieve a balanced budget for 2018/19. Some Planning income targets are unlikely to be achieved. However, underspends in Planning Administration and Control and Building Control will offset this shortfall. These areas are overachieving on their income targets.

## **3.6 Highways, Waste and Property**

### **3.6.1 Highways**

**3.6.1.1** This service was £201k (11.71%) overspent during the period and is projected to be £5k (0.08%) overspent by the year-end. This excludes the impact of winter maintenance required as it is too early in the year to assess this.

**3.6.1.2** There are a number of compensating over and underspends, with the most significant overspend being £80k on Maintenance Design and £50k on the works budget. The largest underspend is in Street Works, which is predicting an underspend of £100k.

### **3.6.2 Waste**

**3.6.2.1** The Waste service was £13k (0.83%) underspent at the end of this quarter and the service is predicted to overspend by £20k (0.27%) at the end of the financial year. This excludes the impact of the Electricity Generating Site which may change the outturn position. This is due to the Generating Engine being replaced with two smaller engines. The impact of this will not be known until the latter half of the year.

**3.6.2.2** An underspend of £10k is forecast for Penhesgyn. Waste Disposal is predicted to underspend by £40k due to good levels of recycling which is cheaper to dispose of. Public conveniences is expected to overspend by £20k due to the risk that the savings target will not be achieved by year-end. The most significant budget pressure is Waste Collection, which is forecast to overspend by £60k for the year. The increased pressure on the recycling grant may result in less waste collection charges being allocated against the grant, which has a direct effect on the waste collection budget.

### **3.6.3 Property**

**3.6.3.1** The Service is predicted to be overspent by £142k (15.67%) at year-end.

**3.6.3.2** Repairs and Maintenance of the Council buildings are estimated to overspend by £65k. The Cleaning Service is predicted to overspend by £76k relating to the cleaning of primary schools for which there is no further funding from the Learning Service. Every effort will be made by the service to identify areas where expenditure can be reduced in order to reduce the overspend. The Property Service will work with the Learning Service in relation to School Cleaning Cost budgets.

## **3.7 Transformation**

**3.7.1** The Transformation function overspent by £433k (8.95%) during the period. Transformation, in total, is expected to overspend by £238k (5.40%) due to overspends in the ICT Section.

**3.7.1.1** The ICT Section is estimated to overspend by £327k. All software and hardware budgets across the Council, excluding schools, have been centralised and are now managed within the ICT Service. The software budgets are perceived to be historically insufficient though, once centralisation is fully embedded, a reduction in these costs are expected. An overspend of £257k is forecast on software and an overspend of £70k is expected on Anglesey Connected due to low income as fewer sites use the service. Further work to analyse the actual hardware and software costs and whether they are covered by the budgets will be completed. This may result in additional budgets being transferred from Services into ICT or costs being transferred back to services. However, this will not change the overall impact on the forecast for the Council.

**3.7.1.2** The HR function is predicting a balanced budget for the year.

**3.7.1.3** The Corporate Transformation section is forecast to underspend by £89k at year-end due to underspends on staffing budgets.

## **3.8 Resources (excluding Benefits Granted)**

**3.8.1** The Resources function budget showed an overspend of £21k (2.68%) by the end of the period. The function is predicted to overspend by £29k (1.03%) for the financial year.

**3.8.2** Revenues and Benefits are forecast to overspend by £71k. This is mainly due to an estimated shortfall in grants of £51k. There is an estimated overspend of £31k on staff due to maternity leave and other cover, however, there are small underspends in the section which will reduce the overall overspend. The Audit Section is predicting an underspend of £27k due to several vacant posts, these post have now been recruited to. The Accountancy Section is forecast to overspend by £40k by year-end, the most of significant of which is bank charges which is expected to overspend by £25k. Procurement is estimated to underspend by £55k, largely due to savings from centralised budgets.



### **3.9 Council Business**

**3.9.1** The function is £5k (1.14%) overspent as at 30 June 2018 and a total overspend of £28k (1.83%) is expected for the year. This is a significant improvement on the overspend of £181k during 2017/18.

**3.9.2** The most significant estimated overspend within Council Business is Legal Services which is predicted to overspend by £27k. Legal Services are expected to overspend by £26k on agency costs; there is an estimated £10k shortfall on Legal Services income target; there is an £8k overspend on the unbudgeted Trade Union Post and a small overspend on Corporate Information and Complaints. The overall overspend is reduced by a forecast surplus on Land Charges income of £20k.

### **3.10 Corporate and Democratic Costs**

**3.10.1** The function was underspent by £93k (8.80%) during the period. An underspend of £144k (4.19%) is projected at year-end.

**3.10.2** The main budgetary pressure affecting the function is staff counselling costs which are expected to overspend by £25k. However, there are several areas which are underspending. A grant audit refund of £67k is expected along with an estimated saving of £12k on audit inspection fees. There is a historic pension adjustment underspend of £56k. There is also an underspend on the pension contributions to Gwynedd.

### **3.11 Corporate Management**

**3.11.1** The function was £1k (0.61%) underspent at the end of this Quarter. A balanced budget is expected on Corporate Management.

### **3.12 Estimated impact of Service Costs Outside the Control of Heads of Services**

**3.12.1** Each year, costs which are outside the control of Heads of Services are incurred. These costs tend to be: unbudgeted bad debt provisions on sundry debtors, insurance costs and pensions capital costs. An overspend of £200k is forecast on these non-controllable costs. These costs have not been shown against the individual services as only the costs within Heads of Services' control are reported against individual service lines.

## **4. Corporate Finance (including Benefits Granted)**

- 4.1** Corporate Finance, including Benefits Granted, is expected to underspend by £412k (2.37%) at year-end. Benefits Granted is expected to underspend by £84k. This includes £92k underspend on the Council Tax Reduction Scheme and an overspend of £12k on Discretionary Housing Payments. There is a surplus income of approximately £4k on Housing Benefits Overpayments. An underspend of £331k is also projected on capital financing costs due to savings made from internal borrowing, delaying the refinancing of loans and selecting the lowest borrowing options which comply with the Treasury Management Strategy Statement 2018/19.
- 4.2** Appendix C summarises the financial position on contingency budgets at the end of this quarter. A total contingencies budget of £1.789m was approved as part of the 2018/19 budget. A net £157k has been vired to/from services to fund specific projects, budgetary issues or to release savings from voluntary redundancies. £1.055m has been committed from contingencies and there is £577k remaining.

## **5. Collection of Council Tax**

**5.1** The Council Tax Fund budget is determined using the estimated collectable debt for the current year only, based on the tax base figure set in November 2017. It does not provide for arrears collected from previous years, adjustments to liabilities arising from previous years (exemptions, single person discounts etc.), changes to the current year's tax-base or the provision for bad and doubtful debts. These changes cannot be estimated and, invariably, lead to a difference between the final balance on the Council Tax Collection Fund and the original budget. The current projection is that the Council Tax Fund will overachieve the target figure by £55k. In addition, the Council Tax Premium budget, which is an additional Council Tax charge on second homes on Anglesey (since 1 April 2017), may potentially overachieve its budget target by £243k. In total, therefore, a surplus of £298k is forecast on the collection of Council Tax.

## **6. Budget Savings 2018/19**

**6.1** Budget savings of £2.522m were removed from service budgets for 2018/19. It is anticipated that £2.387m have or will be fulfilled by the year-end. However, £135k may potentially not be achieved. The most significant savings shortfall is expected in Learning, which is predicted to underachieve on the target by £89k due to retendering of contracts and the morning care club. A full detailed analysis can be seen for each Service in Appendix D.

## **7. Invest-to-Save**

**7.1** An invest to save programme was undertaken in 2016/17 with an allocation of £983k for individual projects. The remaining opening balance on 1 April 2018 was £652k. To date, £104k has been spent or committed from this allocation of funding during 2018/19. All projects are at various stages of development, with some closer to completion than others. The full detail of the expenditure and progress on each of the projects can be seen in Appendix CH. Where the projects are not completed at year-end, they will continue into 2019/20 and the funding will still be available within the invest-to-save reserve.

## **8. Agency and Consultancy Costs**

**8.1** During the year to date, £224k was spent on Agency staff. These were, in the main, part-funded from staffing budgets as they related to staff vacancies, while £149k was related to staff cover within Children's Services, mainly while the service undergoes a restructure. The Waste Service spent £54k for site agents at the recycling centres. The full details can be seen at Appendix DD.

**8.2** Expenditure on consultancy during Quarter 1 was £401k, with £285k of this funded externally from grants or contributions. There are a number of reasons for the use of consultants, therefore, a summary of expenditure per service and additional details of the expenditure can be seen at Appendix E.

## **9. Conclusion**

**9.1** A total overspend of £1.744m is projected for the year-ending 31 March 2019. This is very similar to the draft overspend of £1.659m in 2017/18. £2.454m of the predicted overspend for 2018/19 is on service budgets, which are made up of a number of over and underspends. The Services that are still experiencing significant budgetary pressures are similar to 2017/18 (Children and Families Services and Learning). The Heads of Service are aware of the issues and are working to reduce the level of overspending which is within their control by the year-end. Corporate Finance is expected to underspend by £0.412m and Council Tax, which includes the Council Tax Premium, is forecast to collect a surplus of £0.298m. The overall overspend is, therefore, reduced to £1.744m. The projected level of overspend is 1.33% of the Council's net budget. There is concern about the impact of this level of overspend on general balances should the overspend materialise.

- 9.2** Although this level of overspending can be funded from general reserves in 2018/19, it will deplete the general reserves to a figure well below the generally accepted minimum. It will be necessary during the 2019/20 budget setting process to fund the underlying level of overspending and to begin the process of replenishing the general balances. This is a prudent approach and is necessary to ensure the long term financial viability of the Council.
- 9.3** Forecasts are subject to change as new information becomes available. However, with regular scrutiny from the SLT and if remedial action is taken by Heads of Services these will help the services manage within the budgets they can control.

APPENDIX B

**Projected Revenue Outturn for the Financial Year Ending 31 March 2019 – Quarter 1**

Service/Function	2018/19 Annual Budget	Q1 2018/19 Budget Year to Date	Q1 Actual & Committed spend	Q1 2018/19 Variance	Q1 Actual & Committed Spend	Estimated Expenditure to 31 March 2019 at Q1	Estimated Outturn 31 March 2019 over/ (underspend) at Q1	2018/19 Projected Over/(Under) spend as a % of Total Budget	Draft Over/(under) spend Last Year 2017/18 (Subject to Audit)
	£'000	£'000	£'000	£'000	%	£'000	£'000	%	£'000
<b>LIFELONG LEARNING</b>									
Delegated Schools Budget	43,084	11,391	11,391	0	0.00%	43,084	0	0.00%	0
Central Education	4,135	1,186	1,333	147	12.36%	4,675	540	13.06%	893
Culture	1,305	527	492	35	-6.67%	1,235	(70)	-5.36%	-147
<b>ADULT SERVICES</b>	24,427	5,613	5,842	229	4.07%	24,539	112	0.46%	215
<b>CHILDREN'S SERVICE</b>	8,321	2,197	2,623	427	19.43%	9,604	1,283	15.42%	1,778
<b>HOUSING</b>	1,021	485	456	29	-5.95%	1,046	25	2.45%	7
<b>HIGHWAYS, WASTE &amp; PROPERTY</b>									
Highways	6,264	1,714	1,914	201	11.71%	6,269	5	0.08%	-100
Property	906	55	55	0	0.00%	1,048	142	15.67%	55
Waste	7,490	1,618	1,604	(13)	-0.83%	7,510	20	0.27%	-63
<b>REGULATION &amp; ECONOMIC DEVELOPMENT</b>									
Economic Development	1,733	645	746	102	15.81%	1,733	0	0.00%	-10
Planning and Public Protection	1,948	362	309	-53	-14.60%	1,994	46	2.36%	9
<b>TRANSFORMATION</b>									
Human Resources	1,231	351	335	-16	-4.52%	1,231	0	0.00%	-61
ICT	2,352	614	1,093	479	77.99%	2,679	327	13.90%	45
Corporate Transformation	820	160	130	-30	-18.74%	731	(89)	-10.86%	-158
<b>RESOURCES</b>	2,828	789	811	21	2.68%	2,857	29	1.03%	-3
<b>COUNCIL BUSINESS</b>	1,529	417	422	5	1.14%	1,557	28	1.83%	181
<b>CORPORATE &amp; DEMOCRATIC COSTS</b>	3,433	1,054	961	-93	-8.80%	3,289	-144	-4.19%	-205

Service/Function	2018/19 Annual Budget	Q1 2018/19 Budget Year to Date	Q1 Actual & Committed spend	Q1 2018/19 Variance	Q1 Actual & Committed Spend	Estimated Expenditure to 31 March 2019 at Q1	Estimated Outturn 31 March 2019 over/ (underspend) at Q1	2018/19 Projected Over/(Under) spend as a % of Total Budget	Draft Over/(under) spend Last Year 2017/18 (Subject to Audit)
	£'000	£'000	£'000	£'000	%	£'000	£'000	%	£'000
<b>CORPORATE MANAGEMENT</b>	657	163	164	1	0.61%	657	0	0.00%	-81
<b>ESTIMATED IMPACT OF UNCONTROLLABLE COSTS</b>						200	200		158
<b>TOTAL SERVICE BUDGETS</b>	<b>113,483</b>	<b>29,339</b>	<b>30,681</b>	<b>1,342</b>	<b>4.57%</b>	<b>115,937</b>	<b>2,454</b>	<b>2.16%</b>	<b>2,513</b>
Levies	3,360	3,360	3,361	1	0.02%	3,360	0	0.00%	-2
Discretionary Rate Relief	60	0	0	0	0%	63	3	5.00%	0
Capital Financing	7,511	0	-11	-11	0.00%	7,180	-331	-4.41%	-494
General & Other Contingencies	1,632	1,632	1,055	-577	-35.35%	1,632	0	0.00%	106
Support Services contribution HRA	-693	0	0	0		-693	0	0.00%	-82
Benefits Granted	5,546	687	687	0	0.07%	5,462	(84)	-1.51%	-310
<b>TOTAL CORPORATE FINANCE</b>	<b>17,417</b>	<b>5,679</b>	<b>5,093</b>	<b>-587</b>	<b>-10.33%</b>	<b>17,004</b>	<b>(412)</b>	<b>-2.37%</b>	<b>-782</b>
<b>TOTAL 2018/19</b>	<b>130,900</b>	<b>35,019</b>	<b>35,774</b>	<b>756</b>	<b>2.16%</b>	<b>132,941</b>	<b>2,042</b>	<b>1.56%</b>	<b>1,731</b>
<b>FUNDING</b>									
NDR	-22,574	-6,946	-6,946	0	0.00%	-22,574	0	0.00%	0
Council Tax	-34,440	0	0	0	0.00%	-34,495	-55	0.16%	-72
Council Tax Premium	-648	0	0	0	0.00%	-891	-243	37.47%	
Revenue Support Grant	-73,238	-22,535	-22,535	0	0.00%	-73,238	0	0.00%	0
<b>TOTAL FUNDING 2018/19</b>	<b>-130,900</b>	<b>-29,481</b>	<b>-29,481</b>	<b>0</b>	<b>0.00%</b>	<b>-131,198</b>	<b>-298</b>	<b>0.00%</b>	<b>-72</b>
<b>TOTAL OUTTURN INCLUDING IMPACT OF FUNDING</b>	<b>0</b>	<b>5,538</b>	<b>6,293</b>	<b>755</b>	<b>13.63%</b>	<b>1,744</b>	<b>1,744</b>	<b>1.33%</b>	<b>1,659</b>

## APPENDIX C

**Summary of the Financial Position on Contingency Budgets 2018/19 as at Quarter 1**

	Original Budget	Virements	Amended Budget	Committed to date (31/12/17)	Current Remaining Un-Committed
	£	£	£	£	£
General Contingency	359,166	15,410	374,576	(44,530)	330,046
Salary and Grading	300,000	(53,030)	246,970	-	246,970
Edge of Care	240,000	-	240,000	(240,000)	-
Earmarked Contingency	739,890	(119,000)	620,890	(620,890)	-
Pay Inflation	150,000	-	150,000	(150,000)	-
<b>Total General and other Contingencies</b>	<b>1,789,056</b>	<b>(156,620)</b>	<b>1,632,436</b>	<b>(1,055,420)</b>	<b>577,016</b>

**APPENDIX CH**

**Review of Invest-to-Save Projects 2018/19**

<b>Service</b>	<b>Title</b>	<b>Description</b>	<b>Amount Approved</b>	<b>Sum Allocated (in total - not just Yr 1)</b>	<b>Total Spend to 31 March 2018</b>	<b>Balance at 1 April 2018</b>	<b>Allocation for 2018/19</b>	<b>Spend to date 2018/19</b>	<b>Remaining budget 2018/19</b>	<b>Project Update</b>
			£	£		£	£	£	£	
<b>Resources</b>	Electronic Document Management System for Revenues and Benefits	Provide scanning solution and workflow for Revenues and Benefits	170,000	170,000	127,856	42,144	42,144	31,840	10,304	Mainly completed, some work continuing on automated processes.
<b>I.T</b>	Local Land and Property Gazetteer	Implement a LLPG system across the Council	10,800	10,800	15,261	0	0	0	0	Project completed in 2017/18. The project overspent by £4.5k which was funded by revenue.
<b>I.T / Transformation</b>	Customer Relationship Management System	Purchase and implementation of a CRM system	255,000	255,000	33,597	221,276	211,678	9,598	202,080	The project is progressing well with the core technology in place.
<b>I.T. / Resources</b>	Payment Gateway	Purchase and implement a payment gateway which will enable payments to be received via the App	27,000	27,000	6,000	21,000	21,000	5,225	15,775	Payment Gateway integration work complete on the CRM and AppMon side, delays on the Capita Side holding project back.
<b>Regulation &amp; Economic Development</b>	Improve the Resilience of the Planning Systems	New automated planning systems	118,000	118,000	40,464	77,536	77,536	28,437	49,099	Funding will be used in full in 2018/19 to fund the post

Service	Title	Description	Amount Approved £	Sum Allocated (in total - not just Yr 1) £	Total Spend to 31 March 2018	Balance at 1 April 2018 £	Allocation for 2018/19 £	Spend to date 2018/19 £	Remaining budget 2018/19 £	Project Update
<b>Resources</b>	Improving Income Collection Systems	Purchase and implement a new income management system which links to the current income streams and allows new income collection methods	150,000	150,000	59,078	90,922	90,922	18,147	72,775	Procurement of the system is completed and is expected to be implemented during 2018/19
<b>Lifelong Learning</b>	Modernisation of business and performance processes	Implement unused modules in the ONE Management Information system	72,000	72,000	52,529	19,471	19,471	10,551	8,920	The project is progressing well, expected to be completed by January 2019
<b>Lifelong Learning</b>	Modernisation of business	Website for the Oriel	15,000	15,000	0	15,000	15,000	0	15,000	The work is linked to the wider project on the corporate website. Expected to be fully utilized in 2018/19
<b>I.T. / Transformation</b>	Digital First / Digital By Default	Employ a Digital Lead Officer and Digital Services Analyst	£70,000 in year 1 and £50,000 in year 2	120,000	0	120,000	70,000	0	70,000	No expenditure has been incurred to date as recruitment of the Digital Lead has been held pending implementation of new Web Content Management System in order to align all Digital Platforms and then get the best out of the 2 years of funding for the temporary posts.



Service	Title	Description	Amount Approved £	Sum Allocated (in total - not just Yr 1) £	Total Spend to 31 March 2018	Balance at 1 April 2018 £	Allocation for 2018/19 £	Spend to date 2018/19 £	Remaining budget 2018/19 £	Project Update
<b>Public Protection</b>	Improved Digital Connectivity within the Public Protection Service	Implementation of a cloud based system to record inspection visits. The software is an all Wales solution and has been procured via a framework agreement supported by 19 out of 22 Councils in Wales.	£10,000 per year for 4.5 years	45,000	0	45,000	10,000	0	10,000	No expenditure has been incurred to date but the scheme is due to begin this financial year.
<b>Total</b>				<b>982,800</b>	<b>334,785</b>	<b>652,349</b>	<b>557,751</b>	<b>103,798</b>	<b>453,953</b>	

**Review of Efficiency Savings 2018/19**

<b>Service/Function</b>	<b>Budget Savings 2018/19 £'000</b>	<b>Achievable 2018/19 £'000</b>	<b>Potentially not-achievable 2018/19 £'000</b>	<b>Will not be achieved at all £'000</b>	<b>Comments</b>
<b>Lifelong Learning</b>	358	269	89	0	The savings proposal for the reduction of the management costs for music tuition will likely achieve £55k of the proposed £79k, as the saving is expected to be achieved from September onwards. The service has been unable to retender the schools' grass cutting contracts until later than expected, resulting in an expected shortfall of savings. The contract will be retendered from December 2018. Income collected in relation to the morning care club was significantly underachieved in 2017/18 and although income collected in the first quarter of 2018/19 may be higher than that of the first quarter of 2017/18, it is still likely to be significantly below the budget. Schools are responsible for collecting this income, and the 2017/18 school forum has discussed the possibility of delegating this budget. The forum decided not to delegate the budget for now, and to give schools a 1 year period to improve income collection. Should the position not improve in 2018/19, we will again discuss the possibility of delegating the budget to incentivise schools to maximise income collection.
<b>Regulation and Economic Development</b>	125	120	5	0	The Café at Holyhead Leisure Centre has not yet been outsourced. Has been out to procurement, and some interest has been shown. The Café is expected to be outsourced by September. To date, costs are marginally ahead of sales, and the savings should be achievable from September onwards.
<b>Highways, Waste and Property</b>	366	336	30	0	To date, the service has not been able to transfer any of the planned facilities for 2018/19 due to a lack of interest from Town / Community Councils. Property are continuing to attempt to facilitate the outsourcing of the Public Conveniences.
<b>Adults' Services</b>	350	350	0	0	Despite a delay in the opening of Hafan Cefni, which is now expected to open mid September, the focus on ensuring that those being accepted for flats are those that would have otherwise required placement or care, means the savings are still achievable.
<b>Housing</b>	23	19	4	0	The staff member responsible for the work in relation to the increase of the fee for EPC work has since submitted an application for voluntary redundancy, making it difficult to verify the achievability of this savings proposal. The service will look to achieve the £4k saving elsewhere within the service budgets.

<b>Service/Function</b>	<b>Budget Savings 2018/19 £'000</b>	<b>Achievable 2018/19 £'000</b>	<b>Potentially not- achievable 2018/19 £'000</b>	<b>Will not be achieved at all £'000</b>	<b>Comments</b>
<b>Transformation</b>	40	33	7	0	Zero income has been generated to date through selling advertising space on the Council's website and looks unlikely to happen this year. Zero income has been generated to date through external consultancy work and looks unlikely to happen this year. Savings will be looked for elsewhere within the service's budget.
<b>Council Business</b>	1,236	1,236	0	0	Relevant budgets have been removed and expenditure is currently within budget, and on target to achieve savings. The savings proposed as a result of the review of the MRP policy are likely to be achieved according to consultants.
<b>Resources</b>	24	24	0	0	Budget has been removed and, overall, budgets are underspending.
<b>Total</b>	<b>2,522</b>	<b>2,387</b>	<b>135</b>	<b>0</b>	

**Agency costs April to June 2018**

<b>Service</b>	<b>£</b>	<b>Funded From</b>	<b>Purpose</b>
<b>Waste</b>	5,966.62	Specific Core Budget	Staff Vacancy - Employment Ceased
	350.75	Specific Core Budget	Staff Vacancy - Employment Ceased
	2,334.62	Specific Core Budget	Staff Vacancy - Employment Ceased
	662.12	Specific Core Budget	Specific Work - One Off
	18,343.75	Specific Core Budget	Additional tasks required short term during Summer period. Staff not available via HR Matrix
	19,635.87	Specific Core Budget / Grant / External Contribution	Additional tasks required short term during Summer period. Staff not available via HR Matrix
	7,214.46	Specific Core Budget / Grant / External Contribution	Additional tasks required short term during Summer period. Staff not available via HR Matrix
	<b>54,508.19</b>		
<b>Childrens Services</b>	27,080.61	Core budget, Un-utilised staffing budget & reserves approved by the Executive	To cover vacant posts whilst re-structure taking place
	93,853.19	Core budget, Un-utilised staffing budget & reserves approved by the Executive	To cover vacant posts whilst re-structure taking place
	3,375.00	Core budget, Un-utilised staffing budget & reserves approved by the Executive	To cover vacant posts whilst re-structure taking place

	£	Funded From	Purpose
	23,620.85	Core budget, Un-utilised staffing budget & reserves approved by the Executive	To cover vacant posts whilst re-structure taking place
	1,020.00	Core budget, Un-utilised staffing budget & reserves approved by the Executive	To cover vacant posts whilst re-structure taking place
	<b>148,949.65</b>		
<b>Adult Services</b>	20,008.68	Core Budget	To cover vacant posts
	750.00	Grant funded	To work on a specific project
	<b>20,758.68</b>		
<b>Total</b>	<b>224,216.52</b>		

**Information Regarding Monitoring of Consultants 2018/19**

<b>Summary of Consultancy Expenditure Q1 per Service/Function</b>	
	<b>Qtr 1 (£)</b>
Central Education	8,133
Culture	6,070
Economic & Regeneration	286,501
Property	640
Highways	20,289
Schools	0
Waste	7,911
HRA	9,215
Adult Services	3,400
Childrens' Services	0
Transformation	2,136
Council Business	10,711
Resources	45,911
<b>Total</b>	<b>400,917</b>

A more detailed breakdown of this is provided below.

**Breakdown of Consultancy Costs Quarter 1 2018/19**

	Amount Q1 (£)	Category - Reason Appointed			Source of Funding (Specific Core Budget / Unutilised staffing budget / Grant / External Contribution)	Description of work undertaken
		Ongoing to cover specific skill set that doesn't require Permanent Post	Volume of Work	Specific Work / One Off Project		
Central Education	8,050	✓	✓	✓	Core	Professional Fees in relation to Education services
	83		✓	✓	Core	Professional Fees re investigation
<b>Total Central Education</b>	<b>8,133</b>					
Culture	427	✓			Core	Art crew assistant
	1,200	✓			Core	Visitor Profiling
	2,450	✓			Core	Supply updated insurance and market valuation on specific items
	236	✓			Core	Life drawing classes
	234	✓			Core	Life drawing classes
	1,000	✓			Core	Exhibition curatorial work
	51	✓			Core	Life drawing classes
	420	✓			Core	Life drawing classes
	51	✓			Core	Life drawing classes
<b>Total Culture</b>	<b>6,070</b>					

	Amount Q1 (£)	Category - Reason Appointed			Source of Funding (Specific Core Budget / Unutilised staffing budget / Grant / External Contribution)	Description of work undertaken
		Ongoing to cover specific skill set that doesn't require Permanent Post	Volume of Work	Specific Work / One Off Project		
Economic & Regeneration	1,028	✓	✓	✓	External Contribution	Project inspection - Local Action Plan Development
	1,500	✓	✓	✓	Core	North Wales Connection Project
	6,498	✓	✓	✓	Core	North Wales Connection Project
	1,620	✓	✓	✓	Core	Ynys Môn Visitor Perception Study
	8,597	✓	✓	✓	External Contribution	Wage Displacement Assessment
	1,025	✓	✓	✓	External Contribution	Amlwch Leisure Centre Impact Assessment
	28,875	✓	✓	✓	External Contribution	Reports on demand for skills and supply of local labour
	10,000	✓	✓	✓	External Contribution	Socio-Economic Urgent Works
	2,992	✓	✓	✓	External Contribution	Strategy Support - DCO document review
	14,229	✓	✓	✓	External Contribution	Professional fees - Wylfa Newydd project



	Amount Q1 (£)	Category - Reason Appointed			Source of Funding (Specific Core Budget / Unutilised staffing budget / Grant / External Contribution)	Description of work undertaken
		Ongoing to cover specific skill set that doesn't require Permanent Post	Volume of Work	Specific Work / One Off Project		
	63,545	✓	✓	✓	External Contribution	Professional fees - Development Consent Order
	1,225	✓	✓	✓	External Contribution	Translation - Wylfa Newydd SPG
	9,226	✓	✓	✓	External Contribution	Curatorial monitoring work
	6,480	✓	✓	✓	External Contribution	Visitor Perception Study
	7,801	✓	✓	✓	External Contribution	Consultancy West Somerset Council
	53,099	✓	✓	✓	External Contribution	Strategy Support
	13,783	✓	✓	✓	External Contribution	IoACC Highways Consultancy Support
	1,779	✓			External Contribution	Consultancy - National Grid Connection Project
	15,751	✓			External Contribution	Professional fees - North Wales Connection project
	3,834	✓			External Contribution	IoACC National Grid Issue Tracker
	22,998	✓		✓	External Contribution	IoACC North Wales Connection project

	Amount Q1 (£)	Category - Reason Appointed			Source of Funding (Specific Core Budget / Unutilised staffing budget / Grant / External Contribution)	Description of work undertaken
		Ongoing to cover specific skill set that doesn't require Permanent Post	Volume of Work	Specific Work / One Off Project		
	482	✓		✓	External Contribution	Wylfa to Pentir Archeological work
	1,332			✓	External Contribution	Former Peboc Site Outline Planning Application
	2,413			✓	External Contribution	Berth 8 Holyhead Port Additional Feasibility Study
	1,968	✓	✓	✓	Core	Development Management Support
	698	✓		✓	External Contribution	Engineering Works
	390	✓	✓	✓	Grant	One year's subscription to the Noise App (50% of subscription charged to Housing)
	1,009	✓	✓	✓	Core	Food Hygiene Inspections
	30	✓	✓	✓	Core	Minimum usage charge
	167	✓	✓	✓	Core	Contribution – collect shellfish from the Menai Straits

	Amount Q1 (£)	Category - Reason Appointed			Source of Funding (Specific Core Budget / Unutilised staffing budget / Grant / External Contribution)	Description of work undertaken
		Ongoing to cover specific skill set that doesn't require Permanent Post	Volume of Work	Specific Work / One Off Project		
	250	✓	✓	✓	Core	50% of 2018-19 Directors of Public Protection Subscription
	159	✓	✓	✓	Core	Analysis of private Water Supplies
	564	✓	✓	✓	Grant	Production of response of PHE / PHW letter - Craig y Don estate
	186	✓	✓	✓	Core	Membership fee for the year commencing
	250	✓	✓	✓	Grant	Animal Health Dog Inspections
	609	✓	✓	✓	Core	PAT Testing
	112	✓	✓	✓	Core	Vatable enquires & Usage charges
<b>Total Economic and Regeneration</b>	<b>286,501</b>					
Property	640	✓			Core	Structural survey - preparation and issue of report and recommendations
<b>Total Property</b>	<b>640</b>					

	Amount Q1 (£)	Category - Reason Appointed			Source of Funding (Specific Core Budget / Unutilised staffing budget / Grant / External Contribution)	Description of work undertaken
		Ongoing to cover specific skill set that doesn't require Permanent Post	Volume of Work	Specific Work / One Off Project		
Highways	92	✓	✓	✓	Core	PCN charge
	7,326	✓		✓	Core	Charges in respect of PCN's issued
	3,775	✓			Core	Traffic Survey
	2,084	✓		✓	Core	Holyhead Causeway Bridge
	7,012			✓	Grant	Payment Request - Solicitor Firm
<b>Total Highways</b>	<b>20,289</b>					
Waste	24	✓		✓	Specific Core Budget	Duos offtake only
	2,705	✓		✓	Specific Core Budget	Penhesgyn Gas Engine Tender preparation Works
	42	✓		✓	Specific Core Budget	Metering and Settlement Fee
	500	✓		✓	Specific Core Budget	Perimeter Gas monitoring at Penhesgyn
	1,930	✓		✓	Specific Core Budget	Perimeter Gas monitoring at Penhesgyn review + risk assessment

	Amount Q1 (£)	Category - Reason Appointed			Source of Funding (Specific Core Budget / Unutilised staffing budget / Grant / External Contribution)	Description of work undertaken
		Ongoing to cover specific skill set that doesn't require Permanent Post	Volume of Work	Specific Work / One Off Project		
	660	✓		✓	Specific Core Budget	Landfill Gas technical support
	183	✓		✓	Specific Core Budget	Annual review of fire risk assessment at Penhesgyn Waste transfer and recycling centre
	1,685	✓		✓	Specific Core Budget	Annual Water Monitoring
	183	✓		✓	Specific Core Budget / Grant External Contribution	Annual review of fire risk assessment at Penhesgyn IVC
<b>Total Waste</b>	<b>7,911</b>					
HRA	315			✓	Core Budget	Supplementary Assessment - approved contractor scheme
	1,900			✓	Core Budget	Uploading customised M3NHF Schedule of rates

	Amount Q1 (£)	Category - Reason Appointed			Source of Funding (Specific Core Budget / Unutilised staffing budget / Grant / External Contribution)	Description of work undertaken
		Ongoing to cover specific skill set that doesn't require Permanent Post	Volume of Work	Specific Work / One Off Project		
	7,000			✓	Core Budget	Orchard housing messaging implementation and project management
<b>Total HRA</b>	<b>9,215</b>					
Adult Services	3,400			✓	Grant	Consultancy work RE WCCIS improvement project
<b>Total Adult Services</b>	<b>3,400</b>					
Transformation	2,136	✓			Grant	Client assessments
<b>Total Transformation</b>	<b>2,136</b>					
Council Business	1,884		✓		Core Budget	Professional services - Solicitor
	8,827		✓	✓	Core Budget	Professional services - Corporate Information Services
<b>Total Council Business</b>	<b>10,711</b>					
Resources	750	✓			Core Budget	VAT Consultancy Service
	7,100	✓			Core Budget	Treasury Services - contracts
	25,138			✓	Core Budget	Civica Consultancy days

	Amount Q1 (£)	Category - Reason Appointed			Source of Funding (Specific Core Budget / Unutilised staffing budget / Grant / External Contribution)	Description of work undertaken
		Ongoing to cover specific skill set that doesn't require Permanent Post	Volume of Work	Specific Work / One Off Project		
	6,000			✓	Core Budget	Northgate HR/Payroll consultant
	5,000			✓	Core Budget	SPD review
	1,259			✓	Core Budget	Project management invest to save projects
	665			✓	Core Budget	Travel and expenses for consultancy related services
<b>Total Resources</b>	<b>45,911</b>					
<b>Total Q1 - April to June</b>	<b>400,917</b>					

