

ISLE OF ANGLESEY COUNTY COUNCIL

REPORT TO:	EXECUTIVE COMMITTEE
DATE:	18 FEBRUARY 2019
SUBJECT:	REVENUE BUDGET MONITORING, QUARTER 3 2018/19
PORTFOLIO HOLDER(S):	COUNCILLOR ROBIN WYN WILLIAMS
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LOCAL MEMBERS:	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 3, which relates to the period 1 April 2018 to 31 December 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 £1.589m. This is 1.21% 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.

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

n/a

C - Why is this a decision for the Executive?

This matter is delegated to the Executive.

CH - Is this decision consistent with policy approved by the full Council?

Yes

D - Is this decision within the budget approved by the Council?		
Yes		
DD - Who did you consult?		What did they say?
1	Chief Executive / Strategic Leadership Team (SLT) (mandatory)	The SLT receive monthly updates on the Council's financial position and agree with the contents of this report.
2	Finance / Section 151 (mandatory)	n/a – this is the Section 151 Officer's report
3	Legal / Monitoring Officer (mandatory)	The Monitoring Officer is part of the SLT and has no additional comments to make.
4	Human Resources (HR)	No comments
5	Property	N/A
6	Information Communication Technology (ICT)	N/A
7	Scrutiny	The Council's financial position is reviewed regularly by the Finance Scrutiny Panel who are fully aware of the Council's financial position
8	Local Members	N/A
9	Any external bodies / other/s	N/A
E - Risks and any mitigation (if relevant)		
1	Economic	
2	Anti-poverty	
3	Crime and Disorder	
4	Environmental	
5	Equalities	
6	Outcome Agreements	
7	Other	
F - Appendices:		
<ul style="list-style-type: none"> • Appendix A - Revenue Budget Monitoring Report – Quarter 3, 2018/19 • Appendix B – Table of Forecast Revenue Outturn 2018/19 • Appendix C – Summary of Contingency Budgets 2018/19 • Appendix CH – Review of the Invest-to-Save projects 2018/19 • Appendix D - Review of Efficiency Savings 2018/19 • Appendix DD - Information regarding monitoring of Agency Staff 2018/19 • Appendix E - Information regarding monitoring of Consultants 2018/19 		
FF - Background papers (please contact the author of the Report for any further information):		
<ul style="list-style-type: none"> • 2018/19 Revenue Budget (as recommended by this Committee on 19 February 2018 and adopted by the County Council on 28 February 2018). 		

REVENUE BUDGET MONITORING – QUARTER 3 2018/19

1. General Balance

The Council had a final audited balance of £7.601m of earmarked reserves and school reserves amounting to £1.869m at the start of the financial year. The final audited general reserve balance was £6.899m following post-audit adjustments.

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

Executive Meeting	Amount £000	Purpose
Draft opening balance	-6,899	Final audited general reserve at 31 March 2018.
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.
Section 151 Officer's Delegated Powers	131	Amendment of treatment of HRA reserve for Pensions Lump Sum.
Revised Council Fund General Balance	-6,309	As mentioned above, this may change following any post-audit adjustments.

The current predicted outturn for 2018/19 is an estimated overspend of £1.589m. This is a significant improvement on the projected overspend of £2.66m at Quarter 2. If this trend continues in accordance with the Quarter 3 forecast, the Council general reserve is likely to reduce to £4.720m 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 £2.972m (2.61%) on services is predicted as at 31 March 2019. This is an improvement on the forecast service overspend of £3.561m reported at Quarter 2. In December 2018, the Head of Function (Resources)/ Section 151 Officer, on the authority of SLT, sent a briefing to Heads of Services about the current financial situation and the need to make savings. This suggested a number of measures needed to reduce expenditure/increase income by year-end, such as delaying recruitment on vacant posts, limiting overtime, introducing fee increases earlier, etc. It is commendable that these suggestions were made and that Heads of Services have implemented this advice on expenditure within their control. This will be part of the reason for the improvement in the service overspend. An underspend of £1.21m is estimated on Corporate Finance. In addition, a surplus of £173k is predicted on the collection of Council Tax, of which £218k is due to a surplus on the Council Tax Premium. The current total revenue forecast for 2018/19 is an overspend of £1.589m, which is 1.21% 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 £2.009m. This is a statutory, demand-led Service over which there is limited control.

Summary of projected variances at 31 March 2019 based upon financial information as at 31 December 2018	
	(Under) / Overspend £000
Learning	489
Children and Families Services	2,009
Adults	1,035
Highways, Waste and Property	(328)
Regulation and Economic	(169)
Corporate and Democratic Costs	(138)
Uncontrollable costs – bad debt, insurances and pensions capital costs	200
Corporate Finance	(1,210)
Council Tax, including Council Tax Premium	(173)
Other (total of variances less than £100k)	(126)
Total Variance over/(under)spend	1,589

3. Explanation of Significant Variances

3.1 Lifelong Learning

3.1.1 Central Education

3.1.1.1 This service was overspent by £540k (12.42%) at the end of Quarter 3. The forecast for the year-end is an overspend of £589k (13.74%). This is an improvement of £38k from the predicted overspend of £627k during Quarter 2.

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 £304k, this is slightly more than the costs predicted during Quarter 2 (£296k). The Anglesey and Gwynedd Joint SEN Strategy is expecting to overspend by £117k due to underachievement of income, project management costs for stage 2 of the strategy and additional central recharge costs to Gwynedd for hosting the joint service. This is a £10k improvement from Quarter 2. Secondary integration statutory costs are still forecast to overspend but this is reduced by £42k to £38k compared to Quarter 2 (£80k). The forecast for school meals is an improved position with a reduced overspend of £28k and a reduction of £50k from the overspend of £78k predicted at Quarter 2. Further Education costs are estimated to increase with an overspend from £31k in Quarter 2 to £67k in Quarter 3.

3.1.2 Culture

3.1.2.1 This service was £53k (4.7%) underspent during the period and the forecast outturn for the year is an underspend of £100k (7.57%). This is small reduction of £13k on the underspend predicted during Quarter 2. The majority of the underspend, £50k, is expected within the Library Service on staffing due to vacant posts. An underspend of £40k is predicted on Museums and Galleries due to improved performance of Oriel Ynys Môn. An underspend of £20k is predicted on Talnet. Archives are estimated to overspend by £10k and the service will incur £5k of unbudgeted costs for legal expenses in relation to the ending of the lease of South Stack.

3.2 Adults Social Care

3.2.1 This service was £1,339k (7.41%) overspent for the period, with the forecast outturn for the year as a whole being a predicted overspend of £1,035k (4.21%). This is a continuing trend of increasing costs. The overspend is £169k higher than the overspend of £866k forecast during Quarter 2. This is mainly due to increased client numbers in Services for the Elderly and Mental Health Services.

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

- Services for the Elderly: forecast overspend of £460k, a large increase from an overspend of £52k in Quarter 2. This is mainly due to an increase in client numbers within Nursing and Residential placements and £183k relates to increased costs at Hafan Cefni and Penucheldre due to increased twenty-four hour care for individuals with complex needs.
- Physical Disabilities (PD): forecast overspend of £363k, this is an improvement on the overspend of £426k predicted at Quarter 2. The estimated overspend has reduced due to a budget virement (£45k) and reduction in residential placement costs of £19k.
- Learning Disabilities (LD): forecast overspend of £82k, another large improvement from the overspend of £478k predicted in Quarter 2. This improvement is due to additional Supporting Sustainable Social Services Grant from Welsh Government (£233k) and the transfer of Wales Independent Living Grant (WILG) costs to the relevant services (£313k). Direct Payments have increased mainly due to the transfer of WILG clients to Direct Payments.
- Mental Health (MH): forecast overspend of £237k, an increase of £93k on the forecast overspend of £144k at Quarter 2. This is due to a new client and an increase in a placement cost.
- Provider Unit: forecast underspend of (£32k). This is a significant reduction on the underspend of £160k reported at Quarter 2, due to a virement to Services for the Elderly.
- Management and Support: forecast underspend of (£75k).

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 The third quarter outturn indicates an increased level of demand within the areas of Services for the Elderly. There is still high demand for Learning Disability placements though the costs of this have been mitigated by allocating additional Welsh Government grant to Learning Disability Services. 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 £1,893k (27.83%) during the period and is projected to be overspent by £2,009k (24.15%) for the year as a whole. This is a reduction of £23k since Quarter 2. This includes a projected overspend of £2,150k on Looked-after-Children (LAC). All other sections within Children's Services are underspending with the exception of a forecast overspend of £15k on other Children and Families Services. The cost of corporate parenting, therefore, continues to be the main pressure on the service and the Council. It should be noted that 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.

3.4 Housing (Council Fund)

3.4.1 This service was underspent by £128k (8.33%) during the period. The service is expected to be underspent by £45k (4.28%) at the end of the financial year. This is an improvement of £30k on the forecast underspend of £15k during Quarter 2. Homelessness (B and B) costs continue as budgetary pressures with an overspend of £60k estimated for the year. However, staff vacancies (£90k) and additional grant (£15k) will fund the overspends in Homelessness.

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 £137k at the end of Quarter 3 (8.04%). The service is projected to be underspent by £119k (6.87%) by 31 March 2019. During Quarter 2, the service was predicted to underspend by £50k.

3.5.1.2 The Economic Development element of the service is forecast to underspend by £48k at year-end. This is compared to an estimated balanced budget during Quarter 2. This is due to vacant posts, which will become efficiency savings in 2019/20. The service has not planned to utilise any of this underspend due to the difficult financial position of the Council.

3.5.1.3 The Maritime Section is expected to be underspent by £71k. This compares to a forecast balanced budget at Quarter 2. The section is delaying the painting of Beaumaris Pier to 2019/20 due to the Council's difficult financial position for 2018/19.

3.5.1.4 The Leisure Section is forecast to achieve a balanced budget at year-end. This is compared to a forecast underspend of £50k at Quarter 2.

3.5.2 Planning and Public Protection

3.5.2.1 This service was £176k underspent (11.46%) during the period. The forecast outturn for the year is an underspend of £50k (2.56%). This is an improvement of £95k from the overspend of £45k predicted during Quarter 2.

3.5.2.2 The Public Protection Section is predicting an overspend of £10k which is a reduction from the overspend of £45k estimated during Quarter 2. There are small overspends on a number of services provided by Public Protection. The Environmental Health overspend has reduced from £40k to £20k and Corporate Health and Safety is now expecting an underspend of £24k, compared with a predicted balanced budget during Quarter 2. This is due to vacant posts, which will not be recruited to until 2019/20 to help towards the Council's overall forecast overspend for 2018/19.

3.5.2.3 The Planning Section is forecast to underspend by £60k for 2018/19. Previously, the section was expected to achieve a balanced budget. All sections within Planning are now expected to underspend, with the exception of an overspend of £35k on the former Planning and Environment Grant (PEG).

3.6 Highways, Waste and Property

3.6.1 Highways

3.6.1.1 This service was £315k (5.35%) overspent during the period but is projected to be £107k (1.69%) underspent by the year-end. This excludes the impact of winter maintenance required, as it is too early in the year to assess this. This is an improvement of £23k from the underspend estimated during Quarter 2.

3.6.1.2 There are a number of compensating over and underspends, with the most significant overspends being £70k on Maintenance Design and £100k on the works budget. The largest underspend is in Street Works, which is predicting an underspend of £230k. A new unbudgeted cost of £50k has arisen on Major Projects due to the risk that the majority of these costs will not be recovered from third parties.

3.6.2 Waste

3.6.2.1 The Waste service was £422k (7.37%) underspent at the end of this quarter and the service is predicted to underspend by £257k (3.43%) at the end of the financial year. This is a significant increase of £260k from the overspend of £3k forecast at Quarter 2.

3.6.2.2 There are several compensating over and underspends. This quarter's forecast includes the forecast on the Electricity Generating Site, which is estimated to overspend by £35k. This may improve in the future when the benefits from new electricity generation engines become more evident. Waste Management has responded positively to the Corporate request to delay spending where possible and bringing forward fee increases. This remedial action is estimated to result in an underspend of £260k on recycling. This, however, is unlikely to re-occur in future years due to reduced Welsh Government grants and potential impact of the North Wales treatment plant which is expected to be operational in the new financial year.

3.6.3 Property

3.6.3.1 The service was £37k (4.27%) overspent at 31 December 2018 with a similar overspend expected at year-end of £36k (3.68%). This is an improvement on the £70k overspend forecast for Quarter 2.

3.6.3.2 The Cleaning service is forecast to overspend by £38k due to ongoing sickness, overtime payments and staff cover. The overspend on the repairs and maintenance of the Council buildings are estimated to reduce to £25k from the overspend of £63k expected during Quarter 2. This is due to the service only completing urgent works for the remainder of the year due to the Council's large predicted overspend for 2018/19. There are other small over and underspends.

3.7 Transformation

3.7.1 The Transformation function overspent by £35k (1%) during the period. Transformation, in total, is expected to underspend by £58k (1%). This is a significant improvement of £186k on the estimated overspend of £128k in Quarter 2.

3.7.1.1 The ICT Section is estimated to overspend by £112k, this is a reduction from an overspend of £247k forecast at Quarter 2. All software and hardware budgets across the Council, excluding schools, have been centralised and are now managed within the ICT Section. 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 £173k is forecast on software. The function is forecasting a reduced overspend on Anglesey Connected from £70k in Quarter 2 to £10k at Quarter 3. Income of £42k from the Housing Revenue Account for the Orchard System and £29k income from internal orders also help improve the ICT overspend.

3.7.1.2 The HR function is predicting an underspend of £15k for the year, mainly on staffing costs.

3.7.1.3 The Corporate Transformation function is forecast to underspend by £155k at year-end, an increase of £44k on the underspend of £111k predicted during Quarter 2. The main underspends are on staffing and an underspend of £80k is now projected from the Ynys Môn and Gwynedd Partnership.

3.8 Resources (excluding Benefits Granted)

3.8.1 The Resources function budget showed an underspend of £136k (5.71%) by the end of the period. The function is predicted to underspend by £34k (1.2%) for the financial year. This is an improvement of £15k from the underspend forecast at Quarter 2.

3.8.2 Revenues and Benefits are forecast to overspend by £127k. This is an increase of £52k from the estimated overspend of £75k reported for Quarter 2. The main overspends are £31k on staffing, £59k on software and admin cost and a shortfall of £50k in court costs income. The Audit Section is predicting an underspend of £41k, an increased underspend from £28k reported in Quarter 2. This is due to several vacant posts, however, these posts have now been recruited to. The Accountancy Section is forecast to underspend by £5k by year-end. This is an improvement of £14k from the forecast at Quarter 2. The most significant cost in Accountancy is bank charges which is expected to overspend by £25k. Civic consultancy costs are also putting pressure on the budget by a forecast overspend of £20k. A credit card rebate of £40k and grant recharges of £14k help fund the Accountancy overspends. Procurement is estimated to underspend by £115k, an increase from the underspend of £75k reported at Quarter 2. This is due to continuing savings from centralised budgets.

3.9 Council Business

3.9.1 The function was £39k (3.54%) underspent as at 31 December 2018 and a total underspend of £4k (0.26%) 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 £21k. Legal Services are expected to overspend by £26k on agency cost. These costs are offset by an underspend of £25k in Democratic Services, largely due to a surplus on the final settlement for the 2017 Election.

3.10 Corporate and Democratic Costs

3.10.1 The function was overspent by £152k (4.82%) during the period. However, an underspend of £138k (4%) 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 £26k, and coroners' fees of £33k. However, there are several areas which are underspending. There is a historic pension adjustment underspend of £56k. There is also an underspend on the pension contributions to Gwynedd £56k. An underspend of £67k is also forecast due to the recharge of Pension costs to the HRA.

3.11 Corporate Management

3.11.1 The function was £11k (2.19%) overspent at the end of this Quarter. An overspend of £15k 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 £1,210k (7.19%) at year-end. Benefits Granted is expected to underspend by £63k. This includes £152k underspend on the Council Tax Reduction Scheme and an underspend of £2k on Discretionary Housing Payments. There is an overspend of £90k on housing benefits from increased demand for Bed and Breakfast Accommodation, which is not fully recoverable through the Housing Benefit subsidy. An underspend of £1,056k 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. This is a significant improvement from Quarter 2 due to the implementation of the new Minimum Revenue Provision (MRP) Policy now that the consultation with External Audit is concluded. This will save an additional £574k on MRP charges in 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 £785k has been vired to/from services to fund specific projects, budgetary issues or to release savings from voluntary redundancies. £1.203m has been committed from contingencies. There is increasing pressure on the salary and grading contingency due to the volume of redundancies, with the deficit already being £318k. There is also the potential that an additional £211k of redundancy costs could be incurred. The Executive, in November 2018, approved that the deficit be funded from the equal pay reserve to cover this and any further redundancy costs for the remaining financial year. Therefore, the salary and grading overspend will not affect the revenue budget outturn. The estimated underspend from contingencies at year-end is £93k. This is due to an underspend on the Edge of Care project. This project is continuing but, instead of receiving budget from contingencies, Children's Services has received core budget as part of budget-setting from 2019/20.

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 underachieve the target figure by £45k. 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 £218k. In total, therefore, a surplus of £173k is forecast on the collection of Council Tax. This is a reduction of £175k on the surplus income reported at Quarter 2. This is due to less Council Tax collected and an increase in the bad debt provision.

6. Budget Savings 2018/19

6.1 Budget savings of £2.522m were removed from service budgets for 2018/19. It is anticipated that £2.262m have or will be fulfilled by the year-end. However, £260k may potentially not be achieved. The most significant savings shortfall is expected in Adults, which is predicted to underachieve on the target by £130k due to demand pressures. Learning is estimated to underachieve on the savings target by £80k due to delays in retendering of contracts and the failure to generate the expected levels of income from the schools' morning care clubs. A more 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 and £522k of this was allocated for expenditure in 2018/19. To date, £218k 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, £786k was spent on Agency staff. These were, in the main, part-funded from staffing budgets as they related to staff vacancies, while £521k was related to staff cover within Children's Services, while the service undergoes a restructure. The Waste Service spent £151k for site agents at the recycling centres. The full details can be seen at Appendix DD.

8.2 Expenditure on consultancy during Quarter 3 was £694k, with £528k of this funded externally from grants or contributions. The total expenditure to date is £1,770k though much of this will be funded externally. 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 £1.589m is projected for the year-ending 31 March 2019, a significant improvement on the forecast overspend of £2.660m at Quarter 2. £2.972m 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 Adults Services budgets are also under pressure due to increasing demand. 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 £1.210m and Council Tax, which includes the Council Tax Premium, is forecast to collect a surplus of £0.173m. The overall overspend is, therefore, reduced to £1.589m. The projected level of overspend is 1.21% 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 The projected overspend is an improvement on quarter 2 but it should not be lost that there is still a predicted overspend of £3.5m on the Council's 3 main services (Education, Children's Services and Adult Services) and action needs to be taken to address the shortfall in funds, the cost of providing the service and to control the demand for services. Management are aware of the issues and are working to close the gap between the budget and the expenditure, through increasing the budget allocated in 2019/20, increasing the capacity in alternative, less costly forms of service delivery and looking to reduce the demand for services.

- 9.3** 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 or 2020/21 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.
- 9.4** 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 3

Service/Function	2018/19 Annual Budget	Q3 2018/19 Budget Year to Date	Q3 Actual & Committed spend	Q3 2018/19 Variance	Q3 Actual & Committed Spend	Estimated Expenditure to 31 March 2019 at Q3	Estimated Outturn 31 March 2019 over/ (under) at Q3	Estimated Outturn 31 March 2019 over/ (under) at Q2	Estimated Outturn 31 March 2019 over/ (under) at Q1	2018/19 Projected Over/ (Under)spend as a % of Total Budget	Draft Over/ (underspend) Last Year 2017/18
	£'000	£'000	£'000	£'000	%	£'000	£'000	£'000	£'000	%	£'000
<u>Lifelong Learning</u>											
Delegated Schools Budget	43,129	32,845	32,845	(0)	0.00%	43,129	0	0	0	0.00%	0
Central Education	4,285	4,347	4,887	540	12.42%	4,874	589	627	540	13.74%	893
Culture	1,321	1,131	1,078	(53)	-4.70%	1,221	(100)	(113)	(70)	-7.57%	(147)
<u>Adult Services</u>	24,599	18,068	19,407	1,339	7.41%	25,634	1,035	866	112	4.21%	215
<u>Children's Services</u>	8,318	6,802	8,696	1,893	27.83%	10,327	2,009	2,032	1,283	24.15%	1,778
<u>Housing</u>	1,052	1,538	1,410	(128)	-8.33%	1,007	(45)	(15)	25	-4.28%	7
<u>Highways, Waste & Property</u>											
Highways	6,340	5,891	6,206	315	5.35%	6,233	(107)	(84)	5	-1.69%	(100)
Property	978	869	906	37	4.27%	1,014	36	70	142	3.68%	55
Waste	7,490	5,727	5,305	(422)	-7.37%	7,233	(257)	3	20	-3.43%	(63)
<u>Regulation & Economic Development</u>											
Economic Development	1,733	1,700	1,563	(137)	-8.04%	1,614	(119)	(50)	0	-6.87%	(10)
Planning and Public Protection	1,950	1,534	1,358	(176)	-11.46%	1,900	(50)	45	46	-2.56%	9
<u>Transformation</u>											
Human Resources	1,251	959	943	(16)	-1.64%	1,236	(15)	(8)	0	-1.20%	(61)
ICT	2,354	1,751	1,872	121	6.91%	2,466	112	247	327	4.76%	45

Service/Function	2018/19 Annual Budget	Q3 2018/19 Budget Year to Date	Q3 Actual & Committed spend	Q3 2018/19 Variance	Q3 Actual & Committed Spend	Estimated Expenditure to 31 March 2019 at Q3	Estimated Outturn 31 March 2019 over/ (under) at Q3	Estimated Outturn 31 March 2019 over/ (under) at Q2	Estimated Outturn 31 March 2019 over/ (under) at Q1	2018/19 Projected Over/ (Under)spend as a % of Total Budget	Draft Over/ (underspend) Last Year 2017/18
	£'000	£'000	£'000	£'000	%	£'000	£'000	£'000	£'000	%	£'000
Funding											
NDR	(22,574)	(17,365)	(17,365)	(0)	0.00%	(22,574)	0	0	0	0.00%	0
Council Tax	(34,440)	0	0	0	0.00%	(34,395)	45	(101)	(55)	-0.13%	116
Council Tax Premium	(648)	0	0	0	0.00%	(866)	(218)	(247)	(243)	33.54%	0
Revenue Support Grant	(73,238)	(56,337)	(56,337)	(0)	0.00%	(73,238)	0	0	0	0.00%	0
Total Funding 2018/19	(130,900)	(73,701)	(73,701)	(0)	0.00%	(131,073)	(173)	(348)	(298)	0.00%	116
Total outturn including impact of funding	0	25,484	28,605	3,120	12.24%	1,590	1,589	2,660	1,744	1.21%	1,456

Summary of the Financial Position on Contingency Budgets 2018/19 as at Quarter 3

	Original Budget	Virements	Amended Budget YTD	Committed YTD	Current Remaining Un-Committed Budget
	£	£	£	£	£
General Contingency	359,166	(47,960)	311,206	73,760	237,446
Salary and Grading	300,000	(618,140)	(318,140)	211,130	(529,270)
Edge of Care	240,000	0	240,000	147,000	93,000
Earmarked Contingency	739,890	(119,000)	620,890	620,890	0
Pay Inflation	150,000	0	150,000	150,000	0
Total General and other Contingencies	1,789,056	(785,100)	1,003,956	1,202,780	(198,824)

The overspending on the salary and grading contingency will be funded from the Equal Pay reserve and will not impact on the general Council reserve

Review of Invest-to-Save Projects 2018/19

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
Resources	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	37,877	4,268	The system has gone live from 1 Aug for scanning & retrieving along with workflow. Automated processes still not functioning properly, which needs to be addressed.
I.T	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.
I.T / Transformation	Customer Relationship Management System	Purchase and implementation of a CRM system	255,000	255,000	33,597	221,276	221,276	68,988	152,288	Waste Management solution is live along with a number of other online services. Training undertaken in services and further integrations lined up. Core technology is in place now allowing more online services to be added with considerable interest from services such as Environmental Health and Housing.
I.T. / Resources	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	7,418	13,583	Payment Gateway integration work complete on the CRM and AppMôn side, delays on the Capita side holding project back.
Regulation & Economic Development	Improve the Resilience of the Planning Systems	New automated planning systems	118,000	118,000	40,464	77,536	77,536	57,912	19,624	The Building Control Project has now commenced with an intended completion date of between March and June 2019.

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
Resources	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 (AppMôn etc.) to link into the cash management system	150,000	150,000	59,078	90,922	90,922	24,982	65,940	Work to procure the upgraded Capita Cash Management system has been completed. A project plan has been developed which will lead to new modules being implemented and improvements to the cash management system being introduced during 2018/19.
Lifelong Learning	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	21,263	-1,792	The project was completed in January 2019. Less than £1k additional expenditure expected. The overspend will be funded from the Oriel Invest to Save budget.
Lifelong Learning	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 - work is on hold until the ONE System project is complete and the amount of budget remaining is known.
I.T. / Transformation	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
Public Protection	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	The initial soft market testing completed in Spring this year revealed no current software providers could meet our user spec and deliver a new back-office and/or mobile solution. Furthermore, the I2S fund would not cover the initial licence costs and annual maintenance fee. A decision has been made by the Project Board to present a new Business Case exploring the benefits of tapping into the Corporate CRM system and evaluating options to procure a bolt-on mobile solution. The Business Case will highlight the costs of this project and the aim is to utilise some of the I2S fund before the end of the financial year.
Total				982,800	334,785	652,349	567,349	218,439	348,910	

Review of Efficiency Savings 2018/19

Service/Function	Budget Savings 2018/19 £'000	Achievable 2018/19 £'000	Potentially not- achievable 2018/19 £'000	Will not be achieved at all £'000	Comments
Lifelong Learning	358	278	80	0	The savings proposal for the reduction of the management costs for music tuition will likely achieve £64k 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 is currently out to tender, with a closing date beginning of November 2018. Income collected in relation to the morning care club was significantly underachieved in 2017/18 and, although income collected up to Q3 of 2018/19 may be higher than that of Q3 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. As the improvement has not been sufficient within all schools, a meeting has been arranged for 28/01/19 to discuss the potential to delegate this budget for 2019/20.
Regulation and Economic Development	125	120	5	0	The Authority was unable to outsource the Café, therefore, will be moving towards a Vending only service. It is unlikely that a net income of £5k will be achieved within this financial year. Income collected will need to be monitored over the next few months to identify if the saving can be achieved in future years.
Highways, Waste and Property	366	336	30	0	An overspend has arisen on the Public Convenience cost centre as the Service is unable to achieve its savings target pending a committee decision regarding future provision. As agreed, the Service has been attempting to transfer the running of Public Conveniences to the third sector for the past three years and, although some have been transferred, minimal interest has been shown in others and some that were transferred have subsequently been returned to the Authority. Property are continuing to attempt to facilitate the outsourcing of the Public Conveniences.

Service/Function	Budget Savings 2018/19 £'000	Achievable 2018/19 £'000	Potentially not- achievable 2018/19 £'000	Will not be achieved at all £'000	Comments
Adults' Services	350	220	130	0	The Social Care model focussing on supporting people to maintain their independence and with a greater focus on their assets continues to be operated through the social work teams. The position at the end of Q3 indicates that demand pressures are meaning that the efforts to reduce overall costs are not entirely successful. Therefore, £130k has been identified as potentially not being achieved which relate to the proposals for £92k, enabling clients to be supported in their own homes or in extra care provision rather than being placed into residential care, and £38k, through promoting greater community and personal support networks to enable people to remain independent. Welsh Government winter grants are assisting us to manage some of these costs. Despite a delay in the opening of Havan Cefni, which has now been open since the start of October, the focus on ensuring that those being accepted for flats are those that would have otherwise required placement or care, means that the service continues to believe that the savings can be achieved. At present, we do have 10 vacancies but are working to fill the flats with appropriate individuals as soon as possible.
Housing	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. However, the service have mitigated this savings shortfall by overachieving on the savings delivered on the charge of management fees on grants with statutory activities.
Transformation	40	29	11	0	Following the Anglesey Show, there is now an overspend of £3k, meaning the savings proposal of £2k relating to the presence at the show is unlikely to be achieved. 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 the provision of external consultancy work, therefore, it is unlikely to achieve this savings proposal of £1k this year. Travelling allowances for HR are currently overspent by £3k, meaning the savings put forward on this are unlikely to be achieved this year. Savings will be looked for elsewhere within the service's budget to mitigate these.

Service/Function	Budget Savings 2018/19 £'000	Achievable 2018/19 £'000	Potentially not- achievable 2018/19 £'000	Will not be achieved at all £'000	Comments
Corporate	1236	1236	0	0	Relevant budgets have been removed and expenditure is currently within budget and the service is on target to deliver the savings. The savings proposed as a result of the MRP Policy are likely to be achieved according to consultants.
Resources	24	24	0	0	Budget has been removed and, overall, budgets are underspending.
Total	2,522	2,262	260	0	

Agency costs April to December 2018

	Amount £	Source of Funding (Specific Core Budget / Un-utilised staffing budget / Grant / External Contribution)	Reason for Cover
Economic & Regeneration	4,213	Core (funded from previous underspend)	Achieving food hygiene inspections requirements
	3,269	Core	Achieving food hygiene inspections requirements
	7,483		
Schools	3,826		Staff cover
	3,826		
Waste	8,652	Specific Core Budget	Staff Vacancy - Employment Ceased
	662	Specific Core Budget	Specific Work - One Off
	53,529	Specific Core Budget	Additional tasks required short term during Summer period. Staff not available via HR Matrix
	64,371	Specific Core Budget / Grant / External Contribution	Additional tasks required short term during Summer period. Staff not available via HR Matrix
	24,410	Specific Core Budget / Grant / External Contribution	Additional tasks required short term during Summer period. Staff not available via HR Matrix
	151,624		
Children's Services	520,510	Core budget, Un-utilised staffing budget & reserves approved by Exec	To cover vacant posts whilst re-structure taking place
	520,510		
Adult Services	34,610	Core Budget	To cover vacant posts
	46,910		
	10,075	Grant funded	To work on a specific project
	91,595		
Transformation	11,073	Staff budget	Unable to fill vacancy
	11,073		
Total	786,111		

Summary Consultancy Expenditure Q1 - 3 Per Department				
	Qtr1 (£)	Qtr 2 (£)	Qtr 3 (£)	Total (£)
Central Education	8,133	16,111	41,971	66,215
Culture	6,070	2,686	5,350	14,106
Economic & Regeneration	286,501	534,864	535,549	1,356,914
Property	640	0	0	640
Highways	20,289	6,263	24,482	51,034
Schools	0	490	1,500	1,990
Waste	7,911	23,819	16,378	48,108
Housing	0	14,303	0	14,303
HRA	9,215	7,440	555	17,210
Adult Services	3,400	2,450	594	6,444
Children's Services	0	19,032	6,896	25,928
Transformation	2,136	18,360	7,172	27,668
Council Business	10,711	19,129	1,026	30,866
Resources	45,911	9,459	53,400	108,770
Total	400,917	674,406	694,872	1,770,195

A more detailed breakdown of this is provided below.

Breakdown of Consultancy Costs Quarter 3 2018/19

	Amount Q3 (£)	Category - Reason Appointed			Source of Funding (Specific Core Budget / Unutilised staffing budget / Grant / External Contribution / Reserves)	Description of work undertaken
		Ongoing to cover specific skill set that doesn't require permanent Post	Volume of Work	Specific Work / One Off Project		
Total Q1 - April to June	400,917					
Total Q2 - July to September	674,406					
Central Education	1,400			✓	Reserves	Provide advice on how Schools can make savings
	10,850	✓		✓	Core	Professional Fees as an Education Officer
	3,300			✓	Core	Investigation
	8,600			✓	Reserves	Grounds Maintenance Procurement
	10,026			✓	Core	Investigative Services in relation to allegations
	2,450			✓	Reserves	Review Post 16 Education
	4,165			✓	Reserves	Onsite development and testing of school transport CAPITA one
	1,180	✓			Grant	Website design and creation
Total Central Education	41,971					
Culture	4,594			✓	Central contingency	Services in relation to Land at South Stack Island
	78	✓			Core	Modelling for Life Drawing class
	250	✓			Core	Criw Celf Workshop
	130			✓	Core	Beatbox and Rap Workshops
	298	✓			Core	Life Modelling Classes
Total Culture	5,350					

	Amount Q3 (£)	Category - Reason Appointed			Source of Funding (Specific Core Budget / Unutilised staffing budget / Grant / External Contribution / Reserves)	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	27,815	✓			External Contribution	Professional fees - Wylfa Newydd project
	8,168	✓			External Contribution	Strategy Support - Landscape support Development Consent Order
	196,611	✓			External Contribution	Professional fees - Development Consent Order
	645	✓			External Contribution	IoACC QGIS GIS Support
	11,538	✓			External Contribution	Curatorial monitoring work
	5,694	✓			External Contribution	IoACC Highways Consultancy Support - DCO support
	44,941	✓			External Contribution	Wylfa Newydd project SPC and A5025 TCPAS
	1,320	✓			External Contribution	Strategy Support - Landscape support TCPA
	1,990	✓			External Contribution	North Anglesey Partnership
	22,868	✓			External Contribution	Welsh Language & Culture Impact Assessment re Wylfa Newydd
	2,698	✓			External Contribution	SPG JR
	2,167	✓			External Contribution	Strategy Support - Draft Well-being report
	9,329			✓	External Contribution	Work Package 1

	Amount Q3 (£)	Category - Reason Appointed			Source of Funding (Specific Core Budget / Unutilised staffing budget / Grant / External Contribution / Reserves)	Description of work undertaken
		Ongoing to cover specific skill set that doesn't require permanent Post	Volume of Work	Specific Work / One Off Project		
	4,771	✓			External Contribution	Developmental Consent Order Support
	15,944	✓			External Contribution	Develop and Draft Local Impact Reports
	960	✓			External Contribution	SAGE Core time
	4,420	✓			External Contribution	Wylfa Newydd Environmental Lighting Impact Assessment
	24,357	✓			External Contribution	Development Consent Order LIR support
	28,192	✓			External Contribution	Anglesey Housing Study
	3,557	✓			External Contribution	Consultancy - National Grid Connection Project
	26,079	✓			External Contribution	Professional fees - North Wales Connection project
	83,625	✓			External Contribution	IoACC North Wales Connection project
	1,575	✓			External Contribution	Wylfa to Pentir Archaeological work
	240	✓			External Contribution	SAGE Core time
	6,124			✓	External Contribution	North Anglesey Place Plan
	4,838	✓			Reserve	IoACC North Wales Connections Project
	4,580	✓			Reserve	Services in connection with Wellbeing of Future Generations Act Assessment

	Amount Q3 (£)	Category - Reason Appointed			Source of Funding (Specific Core Budget / Unutilised staffing budget / Grant / External Contribution / Reserves)	Description of work undertaken
		Ongoing to cover specific skill set that doesn't require permanent Post	Volume of Work	Specific Work / One Off Project		
	2,124	✓			Reserve	North Wales Connection Project
	500			✓	Reserve	Advice on Penrhos consent and Section 106
	726	✓			Reserve	Consultancy - National Grid Connection Project
	10,651	✓			Reserve	SPG Update
	4,950			✓	External (HLF)	Ynys Cybi Landscape Partnership
	-44,785			✓	External Grant (ERDF)	Pen yr Orsedd Units Invoice 5,6 & 7 - Management & Planning
	8,045			✓	Core	IT consultancy and project management
	1,107	✓			Core	Development Management Support
	300	✓			Core	Services in relation to Rural Enterprise Dwelling at Ty'n y Buarth, Dothan
	338	✓			Core	Engineering Works
	-167			✓	Core	Contribution – Menai Shellfish study
	45	✓			Core	Vehicle Clearance of Entrance
	506			✓	Core	Undertake single air quality report
	30	✓			Core	Minimum Usage charge
	135			✓	Core	Sampling analysis
	2,150			✓	Reserves	Draft and issue legal papers for court case
	3,000	✓			Core	Contribution to intelligence analyst
	500			✓	Grant	Supervision of swimming lesson teachers
	350			✓	Grant	Training and Mentoring
Total Economic and Regeneration	535,549					

	Amount Q3 (£)	Category - Reason Appointed			Source of Funding (Specific Core Budget / Unutilised staffing budget / Grant / External Contribution / Reserves)	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	1,482			✓	Core	Charges in respect of PCN's issued
	3,170	✓			Core	Traffic Survey
	17,356	✓			Core	SCRIM survey
	100			✓	Grant	Easement - Filter drain at Nant Heilyn, Llangoed
	2,374			✓	Grant	Property level flood protection
Total Highways	24,482					
Schools	1,500			✓	Core	Professional Support to the schools
Total Schools	1,500					
Waste	45	✓		Specific Work	Specific Core Budget	Duos offtake only
	85	✓		Specific Work	Specific Core Budget	Metering and Settlement Fee
	2,887	✓		Specific Work	Specific Core Budget	Landfill Gas technical support
	2,031	✓		Specific Work	Specific Core Budget	Penhesgyn Gas Engine Replacement Technical Support
	2,100	✓		Specific Work	Specific Core Budget	Penhesgyn Landfill Site Operations & Management
	2,300					Partnership Share of North Wales Residual Waste Treatment Plant
	6,330	✓		Specific Work	Specific Core Budget	Landfill Seal Remediation Works CQA Plan and Design Works
	600	✓		Specific Work	Specific Core Budget / Grant External Contribution	Works done at Penhesgyn IVC

	Amount Q3 (£)	Category - Reason Appointed			Source of Funding (Specific Core Budget / Unutilised staffing budget / Grant / External Contribution / Reserves)	Description of work undertaken
		Ongoing to cover specific skill set that doesn't require permanent Post	Volume of Work	Specific Work / One Off Project		
Total Waste	16,378					
HRA	555			✓	Core Budget	Onsite Consultancy Services
Total HRA	555					
Adult Services	594			✓	Grant	Panel member
Total Adult Service	594					
Children's Services	1,500			One off project	Core Budget	IFSS Evaluation Report
	4,000			One off project	Core Budget	Analysis and Case Study for IFSS
	1,396			One off project	Core Budget	Audit of cases and follow up of management reviews
Total Children's Service	6,896					
Transformation	4,322			✓	Core Budget	Radio & HD links repair and installation
	2,850			✓	Core Budget	Recovery of radio equipment from multiple sites
Total Transformation	7,172					
Council Business	1,026			✓	Contingency	Welsh language mentoring sessions
Total Council Business	1,026					

	Amount Q3 (£)	Category - Reason Appointed			Source of Funding (Specific Core Budget / Unutilised staffing budget / Grant / External Contribution / Reserves)	Description of work undertaken
		Ongoing to cover specific skill set that doesn't require permanent Post	Volume of Work	Specific Work / One Off Project		
Resources	1,500	✓			Core Budget	VAT Consultancy Service
	7,100	✓			Core Budget	Treasury Services - contracts
	10,213			✓	Core Budget	Civica Consultancy days
	400			✓	Core Budget	Travel and Expenses - MH
	26,600			✓	External contribution	WLGA Financial Management Model Review. Will be fully funded by WLGA
	7,588			✓	Reserves	IT Project Management Costs
Total Resources	53,400					
Total Q2 - July to September	694,872					
Cumulative total - April to September	1,770,195					

