SURREY COUNTY COUNCIL

CABINET

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DATE:	**27 SEPTEMBER 2022**
REPORT OF:	**AYESHA AZAD , CABINET MEMBER FOR FINANCE AND RESOURCES**
LEAD OFFICER:	**LEIGH WHITEHOUSE, DEPUTY CHIEF EXECUTIVE AND EXECUTIVE DIRECTOR FOR RESOURCES (S151 OFFICER)**
SUBJECT:	**2022/23 MONTH 4 (JULY) FINANCIAL REPORT**
ORGANISATION STRATEGY PRIORITY AREA:	**Growing A Sustainable Economy So Everyone Can Benefit/ Tackling Health Inequality/Enabling A Greener Future/Empowering Communities**

Purpose of the Report:

This report provides details of the County Council's 2022/23 financial position as at 31st July 2022 (M4) for revenue and capital budgets, and the expected outlook for the remainder of the financial year.

Key Messages:

Revenue

- **At M4, the Council is forecasting a full year deficit of £30.1m,** against the approved revenue budget. The details are shown in Annex 1 and summarised in Table 1.
- Directorates are expected to mitigate projected overspends and manage spend within available budget envelopes. Details of proposed mitigations are included in the narrative below.
- It is recognised that the economic climate and rising inflation provides significant challenge to the delivery of our services within available budget and the impacts of these are being monitored closely. Contingencies are contained within the budget to provide comfort that the budget remains balanced should inflationary pressures not be containable within available Directorate budgets during the year. However, it is not appropriate to utilise contingencies to off-set ongoing service pressures, and therefore Directorates are asked to mitigate pressures, including inflationary ones, wherever possible to reduce the ongoing financial impact. Any specific future proposals to utilise contingencies or other mitigations required will be presented to Cabinet.

Capital

The M4 position shows a forecast spend of £223.9m against a budget of £220.8m, **a variance of £3.0m.** This is the net effect of acceleration in some areas and slippage against other schemes, as detailed below.

Higher than budgeted inflation, arising from increased global and economic uncertainty has significantly increased the risks facing the Council in terms of delivering both the revenue and capital budgets for 2022-23. We will be monitoring closely the impact of inflation indices and Council spending and take action as necessary to ensure increased costs are mitigated where possible.

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Recommendations:

It is recommended that Cabinet:

1. Note the Council's forecast revenue and capital budget positions for the year.
2. Note the projected position for Surrey schools following submission of their budget plans for 22/23.

Reason for Recommendations:

This report is to comply with the agreed policy of providing a monthly budget monitoring report to Cabinet for approval of any necessary actions.

Revenue Budget:

3. **At M4, the Council is forecasting a full year £30.1m overspend against budget.** Table 1 below shows the forecast revenue budget outturn for the year by service.

   Table 1 - Summary revenue budget forecast variances as of 31st July 2022

Directorate	2022/23 YTD M4 - Actual £m	22/23 Outturn Forecast at M4 £m	Annual Budget £m	Forecast Variance £m
Adult Social Care	131.7	405.8	401.9	3.9
Public Service Reform & Public Health	9.1	35.5	35.4	0.1
Children, Families and Lifelong Learning	87.6	244.3	221.7	22.5
Comms, Public Affairs & Engagement	0.6	2.1	2.2	(0.0)
Surrey Fire and Rescue	13.3	35.3	33.1	2.2
Customer & Communities	5.0	17.3	17.0	0.3
Environment, Transport & Infrastructure	45.9	136.4	136.4	(0.0)
Prosperity Partnerships & Growth	0.5	1.5	1.6	(0.0)
Resources	38.1	77.7	76.4	1.2
Central Income & Expenditure	(5.9)	87.2	87.2	0.0
Total before DSG High Needs Block Offset	**325.8**	**1,043.0**	**1,012.9**	**30.1**
DSG High Needs Block Offset	0.0	27.2	27.2	0.0
Total Budget Envelopes	**325.8**	**1,070.2**	**1,040.1**	**30.1**
Central Funding	(410.0)	(1,040.1)	(1,040.1)	0.0
Overall after central funding	**(84.3)**	**30.1**	**0.0**	**30.1**

Note: Numbers have been rounded which might cause a difference.

4. The forecast Directorate overspend of £30.1m relates primarily to:
   - **Children, Families and Lifelong Learning (CFL) - £22.5m overspend,** due to:
     - £15m projected overspend on Home to School Transport (H2ST) - this is the full year effect of the rapid increase in demand following the COVID pandemic and the re-opening of schools, which came to light after the 2022/23 budget setting process was complete. These demand pressures are compounded by high fuel costs and other inflationary pressures increasing costs further, coupled with the ability of providers to "hand back" routes leading to higher costs in the retender process and an expected 9% increase in pupil numbers in September. Continued volatility in fuel prices remains a significant risk. The projection is net of changes from the implementation of the Council's new

transport policy. A H2ST Task & Finish Group has been set up which will drive weekly progress, ensure clear action plans and be accountable in this area. There is also a focus on alternative delivery models, in collaboration with key stakeholders. We are taking a proactive approach to learning from other counties to support assumptions or inform strategies. 12

- £2.6m overspend on External Looked After Children (LAC) placements – due to increased numbers of LAC since last year and the full year effect of some high-cost placements which came in late March.
- £2.5m overspend on Children with Disabilities (CWD) Care - this is a residual pressure from 2021/22 due to high levels of demand for direct payments and personal support.
- £1.6m overspend relating to social work staffing – this relates to the double funding of the assessed and supported year in employment (ASYE) social work cohort through the use of agency staff for three months while ASYE's gradually build up their caseload; and there are also additional staffing costs in fostering due to the level of agency staff.
- £0.8m overspend for Unaccompanied Asylum Seekers (UASC) - this is the non-delivery of an efficiency linked to lobbying for additional funding. The total efficiency was for £1.1m of funding, so some has been mitigated through alternative measures, but not all.

- **Surrey Fire and Rescue - £2.2m overspend** primarily due to additional recruitment and training in response to recruitment by the London Fire Brigade and anticipated retirements and existing vacancies, together with increased costs of communication systems, staffing pressures through increased use of on-call staffing, ill health retirements, and increased costs of fuel and vehicle repairs. Offsetting underspends are already included in the forecast, and officers will continue to review these pressures and wider spend to identify any further mitigations.

- **Resources – £1.2m overspend** is due mainly to price inflation on utilities and food, resulting in forecast pressures in Land & Property and Twelve15 respectively. In addition, there is continued increased demand for legal services. Where possible, and without major impact on delivery, services are mitigating the overspend by holding vacancies, delaying programme spend, minimising energy consumption and seeking alternative funding streams. It should be noted that Legal Services are unable to hold vacancies and are recruiting permanent staff to replace more costly locums and to meet the increasing demand for their services.

- **Adult Social Care – £3.9m overspend** relating to a £6m forecast overspend on the care package budget due to forecast non-achievement of efficiencies linked especially to market pressures and capacity challenges (for which the service is working on mitigations), increased costs of care and rising assessed fees & charges debt. This is partially offset by some staffing underspends and one-off financial benefits largely related to old year accruals.

5. In addition to the forecast overspend position, we monitor emerging risks and opportunities throughout the year. These are activities that could impact on, but are not currently included in, the forecast outturn position. Wherever possible the potential financial value of risks and opportunities are estimated and scored for the likelihood of the risk or opportunity occurring, to calculate the weighted risk / opportunity. At the end

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of July there were £26.6m of weighted risks and £7.4m of weighted opportunities, resulting in net weighted risks of £19.2m not currently included in the latest forecast outturn position.

6. As such, in addition to taking action to reduce the current forecast overspend, Directorates are taking action to mitigate these risks to avoid increased budget pressures.

7. Through the budget envelope approach, Directorates are required to deliver services within their approved budget. Therefore Directorates are tasked with mitigating activites to offset identified pressures, mitigate risks and maximise the opportunities available to contain costs. The budget also includes a contingency, giving confidence that the budget remains balanced.

Dedicated Schools Grant (DSG) update

8. The table below shows the projected forecast year end outturn for the High Needs Block. The forecast at month 4 is in-line with budget.

Table 2 - DSG HNB Summary

2022/23 DSG HNB Summary	
	£'m
DSG High Needs Block Grant (exc Academies)	202.2
Forecast outturn	229.4
Deficit/(surplus)	*27.2*
Budgeted overspend	27.2
Deficit/(surplus)	***0.0***

9. Within the forecast, there are £4m of stretch efficiencies RAG rated as red (plans to be developed). This is a reduction of £2.4m from the level at the start of the year (£6.4m) so further work is required during the year to ensure these are identified and delivered.

10. The first quarter monitoring report was submitted to DfE in June for the safety valve agreement. This identified that the Council remains on track with its agreed trajectory, although it also noted the increasing pressures caused by rising inflation. This report has now been "approved" by the DfE and the first quarter payment of £3m has been received.

Capital Budget

11. The 2022/23 Capital Budget was approved by Council on 8th February 2022 at £210.9m, with a further £71.0m available to draw down from the pipeline and £18m budgeted for Your Fund Surrey expenditure. After adjustments for 2021/22 carry forward and acceleration, the revised budget is £220.8m.

12. The Council is currently forecasting £223.9m of capital expenditure against this budget of £220.8m, an over-achievement of £3.0m. This is the net impact of accelerated spend in both Land & Property and Highways & Transport, including £15.3m highways schemes and £5m Local Enterprise Partnerships (LEPS) and road safety, offset by slippage relating to Ultra Low Emission Vehicles (ULEV) and bridges and elsewhere across the programme.

Table 3 below provides a summary of the forecast full-year outturn at M4.

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Table 3 - Summary Capital Budget

Strategic Capital Groups	Annual Budget £m	Outturn Forecast at M4 £m	M4 Forecast Variance £m
Property			
Property Schemes	80.6	83.4	2.7
ASC Schemes	1.7	1.7	0.0
CFL Schemes	1.3	1.3	(0.0)
Property Total	**83.6**	**86.3**	**2.7**
Infrastructure			
Highways and Transport	87.6	97.6	10.0
Infrastructure and Major Projects	22.4	17.8	(4.6)
Environment	8.8	7.1	(1.7)
Surrey Fire & Rescue Service	6.4	3.0	(3.4)
Infrastructure Total	**125.2**	**125.5**	**0.3**
IT			
IT Service Schemes	12.0	12.0	0.0
IT Total	**12.0**	**12.0**	**0.0**
Total	**220.8**	**223.9**	**3.0**

13. The forecast variances relate to:
    - **Highways and Transport schemes - increase of £10m.** Highway maintenance and local highway schemes totalling £15.3m have been accelerated from future years (part of £50m planned acceleration across 2022-24), and £5m of pipeline schemes are expected to be delivered this year. These are offset by slippage of £10.2m including the Mole bridge strengthening scheme (£2.5m) which is expected to span two financial years, delayed purchase of low emission buses (£5.4m) while legal agreements with bus operators are finalised, and reprofiled purchase of low emission community transport vehicles (£2.3m) to allow a smaller number of vehicles to be tested operationally before further investment.
    - **Infrastructure and Major Projects - decrease of £4.6m** – due to slippage in grant funded Housing Infrastructure Fund scheme - early infrastructure works and land purchase via Compulsory Purchase Order (CPO) are now anticipated in 2023/24.
    - **Environment schemes - decrease of £1.7m –** caused by difficulty securing a Managing Agent to deliver the Greener Homes 2 grant funded scheme. Delivery of £1.4m of the original funding of £3.2m has been secured, due to action taken by the Council, but the remaining £1.8m is no longer anticipated to be delivered.
    - **Surrey Fire & Rescue Service - decrease of £3.4m –** due to slippage in the Fire Service Replacement programme caused by delays in anticipated delivery dates of fire vehicles, recognising national supply chain issues.
    - **Property Schemes - Increase of £2.7m, mainly due to** - £6.9m accelerated spend in Special Educational Need (SEN) Strategy, mainly the addition of the Bramley Oak scheme; £2.9m additional budget approved for Independent Living; £2.9m in Extra Care Housing, additional spend projected and based on delivery by providers rather than SCC; £1.5m in Looked After Children (LAC) schemes, accelerated spend on existing projects Offset by £6.8m Slippage in the Schools Basic Need programme as a result of a number for projects either not coming forward, coming forward later than previously forecast or construction start on site being delayed due to planning; £2m

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hold on the Caterham Hill Library project due to local/political strategy issues; £1.2m slippage in Winter Maintenance Depot due to re-developing of the overarching strategy; and £1.2m slippage in SOLD-Thames Young Mariners due to a requirement to reduce costs and associated scope.

Inflation Update

14. Higher than budgeted inflation, arising from increased global and economic uncertainty, has significantly increased the risks facing the Council in terms of delivering the budget for 2022-23. We will be monitoring closely the impact of inflation indices and Council spending and take action as necessary to ensure increased costs are mitigated where possible.

15. Directorates should look to contain cost increases wherever possible to ensure services can be delivered within budget envelopes. Should mitigating actions not fully offset any experienced increase in costs then alternatives should be explored to contain spending.

16. It should also be noted that specific grants do not include any inflationary increase and therefore the associated expenditure has to be managed within the available grant, including impacts of inflation and demand changes. Holding expenditure within the available grant may prove to be more challenging and potentially require cost reduction.

17. Any use of reserves or contingency to support higher spending in 2022-23 will have a significant impact in subsequent years, due to the ongoing impact on the Medium-Term Financial Strategy (MTFS). The ongoing impact of price increases would need to be factored into the base budget on a recurring basis plus a further one-off contribution would be needed to replenish general reserves (depending on future assessment of risk). For this reason, it is essential that Directorates strive to contain price increases within budget envelopes or take mitigating actions where possible.

18. Capital spending is more exposed to the impact of rising commodity, energy, and fuel costs than the revenue budget due to the impact on materials and delivery costs. Higher than anticipated inflation on projects, over and above the contingency element of the projects' budgets, can risk the viability of schemes. Where it has been identified that cost increases are putting at risk the ability to deliver the approved project within available budget, mitigating actions should be taken to reduce costs, including value engineering of schemes, i.e., modification of designs and/or scope to bring within available funding and deferring or de-prioritising projects. This process will be managed through the Capital Programme Panel.

19. Inflationary pressures within both the revenue and capital budget will be closely monitored throughout the financial year and updates on impacts and required mitigations will be included in future budget monitoring reports to Cabinet.

Schools budget update

20. School budget plans were submitted based on known inflationary factors at that time (Feb 2022). This recommended schools applied a 2% increase in pay, 1.25% social care levy on national insurance and 4% increase in other areas to their spending projections.

21. Since these submissions, spending pressures faced by schools (as with other organisations) continue to increase significantly, with particular pressures seen in;
    - Rising cost of inflation especially energy prices
    - Average 6.1% net increase in support staff pay for 22/23 following implementation of the April 2022 Surrey Pay offer
    - Average 5.4% net increase expected on teachers' pay from September 2022 in line with the Government's pledge to move entry salaries to £31k (London fringe schools) and provide a minimum 5% increase to other scale points
    - Continual effect of the pandemic on income generation opportunities (e.g., less take up in afterschool clubs as more parents continue working from home or are unable to afford the additional cost)
    - Low pupil population in certain areas of the County resulting in schools running with pupil vacancies with operating costs remaining high.

22. These pressures are resulting in schools requiring a greater reliance on surplus balances from prior years to support current year spending. Small schools in particular are affected by these pressures due to economies of scale.

23. Currently 2 out of 191 schools have identified a potential deficit position by March 2023 due to no surpluses being held from previous years. It is expected that without further Government funding, the majority of schools will need to rely in some way on surplus balances to sustain spending this year, which may potentially increase the number projecting deficits in 2023/24.

Consultation:

24. Executive Directors and Cabinet Members have confirmed the forecast outturns for their revenue and capital budgets.

Risk Management and Implications:

25. Risk implications are stated throughout the report and each relevant director or head of service has updated their strategic and or service risk registers accordingly. In addition, the Corporate Risk Register continues to reflect the increasing uncertainty of future funding likely to be allocated to the Council and the sustainability of the Medium-Term Financial Strategy. In the light of the financial risks faced by the Council, the Leadership Risk Register will be reviewed to increase confidence in Directorate plans to mitigate the risks and issues.

Financial and Value for Money Implications:

26. The report considers financial and value for money implications throughout and future budget monitoring reports will continue this focus.

Section 151 Officer Commentary:

27. Although significant progress has been made to improve the Council's financial position, the financial environment remains challenging. The UK is experiencing the highest levels of inflation for decades, putting significant pressure on the cost of delivering our services. Coupled with continued increasing demand and fixed Government funding this requires an increased focus on financial management to ensure we can continue to deliver services within available funding. In addition to these immediate challenges, the medium term financial outlook beyond 2022/23 remains uncertain. With no clarity on

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central government funding in the medium term, our working assumption is that financial resources will continue to be constrained, as they have been for the majority of the past decade. This places an onus on the Council to continue to consider issues of financial sustainability as a priority in order to ensure stable provision of services in the medium term.

28. The Council has a duty to ensure its expenditure does not exceed the resources available. Contingency budgets held by the Council provide confidence that the budget remains balanced at this stage. It is recognised that the current economic climate and rising inflation provides a significant challenge to delivering services within available budget resources and the impact of this is being monitored closely. Directorates are working on mitigation actions to ensure the current level of overspend does not continue to rise. The Section 151 Officer confirms the financial information presented in this report is consistent with the Council's general accounting ledger and that forecasts have been based on reasonable assumptions, taking into account all material, financial and business issues and risks.

Legal Implications – Monitoring Officer:

29. The Council is under a duty to set a balanced and sustainable budget. The Local Government Finance Act requires the Council to take steps to ensure that the Council's expenditure (that is expenditure incurred already in year and anticipated to be incurred) does not exceed the resources available whilst continuing to meet its statutory duties.

30. Cabinet should be aware that if the Section 151 Officer, at any time, is not satisfied that appropriate strategies and controls are in place to manage expenditure within the in-year budget they must formally draw this to the attention of the Cabinet and Council and they must take immediate steps to ensure a balanced in-year budget, whilst complying with its statutory and common law duties.

Equalities and Diversity:

31. Any impacts of the budget monitoring actions will be evaluated by the individual services as they implement the management actions necessary. In implementing individual management actions, the Council must comply with the Public Sector Equality Duty in section 149 of the Equality Act 2010 which requires it to have due regard to the need to eliminate discrimination, harassment, victimisation and any other conduct that is prohibited by or under the Act; advance equality of opportunity between persons who share a relevant protected characteristic and persons who do not share it; and foster good relations between persons who share a relevant protected characteristic and persons who do not share it.

32. Services will continue to monitor the impact of these actions and will take appropriate action to mitigate additional negative impacts that may emerge as part of this ongoing analysis.

What Happens Next:

The relevant adjustments from the recommendations will be made to the Council's accounts.

Report Author:

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Consulted:

Cabinet, Executive Directors, Heads of Service

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Annex 1

Forecast revenue budget as of 31st July 2022

Service	Cabinet Member	Year to date Budget £m	Year to date Actual £m	Year to date variance £m	Full Year Gross budget £m	Full year net budget £m	Full Year net forecast £m	Full year net forecast variance £m
Education and Lifelong Learning	D Turner-Stewart	16.2	26.3	10.1	219.7	21.4	21.9	0.5
Family Resilience	C Curran	13.1	6.9	(6.1)	36.6	33.1	33.2	0.1
Corporate Parenting	C Curran	35.4	30.8	(4.6)	121.5	106.3	113.2	7.0
Quality and Performance	C Curran	3.1	2.7	(0.3)	10.3	9.2	9.3	0.0
Commissioning	C Curran / D Turner-	17.4	20.4	3.0	136.0	53.0	68.0	14.9
CFLC Exec Director	C Curran	(0.4)	0.4	0.8	(1.3)	(1.3)	(1.3)	0.0
Children, Families and Lifelong Learning		**84.7**	**87.6**	**2.8**	**522.7**	**221.7**	**244.3**	**22.5**
Public Health	S Mooney	9.0	8.7	(0.3)	35.6	34.5	34.5	(0.0)
Public Service Reform	S Mooney	0.4	0.4	0.0	1.1	0.9	1.0	0.1
Public Health and PSR		**9.3**	**9.1**	**(0.2)**	**36.8**	**35.4**	**35.5**	**0.1**
Adult Social Care	**S Mooney**	**134.0**	**131.7**	**(2.3)**	**547.3**	**401.9**	**405.8**	**3.9**
Highways & Transport	M Furniss	18.9	18.4	(0.5)	71.9	56.8	56.8	0.0
Environment	M Heath/ N Bramhall	24.9	25.7	0.8	77.0	74.7	74.7	(0.0)
Infrastructure,Planning & Major Projects	M Furniss	1.0	1.2	0.2	5.4	3.0	2.9	(0.1)
Leadership Team	M Furniss	0.5	0.5	0.0	1.4	1.4	1.5	0.1
Emergency Management	K Deanus	0.2	0.2	0.0	0.5	0.5	0.5	(0.0)
Environment, Transport & Infrastructure		**45.5**	**45.9**	**0.5**	**156.2**	**136.4**	**136.4**	**(0.0)**
Surrey Fire and Rescue	**K Deanus**	**11.0**	**13.3**	**2.3**	**38.8**	**33.1**	**35.3**	**2.2**
Armed Forces & Resilience	K Deanus	0.0	0.0	0.0	0.1	0.1	0.1	0.0
Comms, Public Affairs & Engagement	T Oliver	0.7	0.5	(0.1)	2.1	2.1	2.0	(0.0)
Communications, Public Affairs and Engag		**0.7**	**0.6**	**(0.1)**	**2.2**	**2.2**	**2.1**	**(0.0)**
PPG Leadership	T Oliver	0.1	0.1	(0.0)	0.3	0.3	0.3	(0.0)
Economic Growth	T Oliver	0.4	0.4	(0.1)	1.3	1.3	1.3	(0.0)
Prosperity, Partnerships and Growth		**0.5**	**0.5**	**(0.1)**	**1.6**	**1.6**	**1.5**	**(0.0)**
Community Partnerships	M Nuti	0.5	0.1	(0.4)	1.5	1.5	1.5	(0.0)
Customer Services	M Nuti	0.9	0.9	(0.1)	3.0	2.8	2.8	(0.1)
AD Culture & Active Surrey	M Nuti	2.1	2.1	(0.0)	19.2	6.4	6.4	0.0
Surrey Arts	M Nuti	0.1	0.1	(0.0)	0.4	0.4	0.4	0.0
Trading Standards	K Deanus	0.6	0.4	(0.2)	3.9	1.9	1.9	(0.0)
Health & Safety	K Deanus	0.1	0.0	(0.1)	0.7	0.3	0.3	0.0
Coroners	K Deanus	1.2	1.3	0.1	3.8	3.7	4.1	0.4
Customers and Communities		**5.7**	**5.0**	**(0.7)**	**32.4**	**17.0**	**17.3**	**0.3**
Land and Property	N Bramhall	7.7	8.8	1.0	32.4	24.0	24.7	0.7
Information Technology & Digital	B Rush	6.2	5.9	(0.2)	19.1	18.5	18.5	0.0
Business Operations	B Rush	0.7	0.4	(0.3)	2.1	2.1	2.1	0.0
Joint Orbis	B Rush	2.3	1.0	(1.3)	7.0	7.0	7.0	0.0
Finance	B Rush	2.0	8.8	6.8	13.5	5.9	5.9	0.0
Legal Services	B Rush	1.6	2.0	0.3	5.4	4.9	5.5	0.5
Democratic Services	B Rush	1.2	1.6	0.3	4.0	3.7	3.7	(0.0)
Executive Director Resources	B Rush	0.6	2.7	2.1	2.0	1.9	2.0	0.1
Twelve15	B Rush	(1.2)	(1.3)	(0.2)	19.7	(1.9)	(1.8)	0.2
Corporate Strategy and Policy	B Rush	0.5	0.8	0.3	2.1	1.6	1.6	(0.0)
Transformation and Strategic Commissioning	B Rush	0.5	5.3	4.8	1.4	1.4	1.1	(0.3)
Performance Management	B Rush	0.1	0.1	(0.0)	0.2	0.2	0.2	(0.0)
People & Change	T Oliver	2.4	2.2	(0.2)	7.3	7.1	7.2	0.1
Resources		**24.7**	**38.1**	**13.4**	**116.0**	**76.4**	**77.7**	**1.2**
Corporate Expenditure	**B Rush**	**15.2**	**(5.9)**	**(22.5)**	**110.4**	**87.2**	**87.2**	**0.0**
Total before DSG High Needs Block Offset		**331.4**	**325.8**	**(7.0)**	**1,564.4**	**1,012.9**	**1,043.0**	**30.1**
DSG High Needs Block Offset		**0.0**	**0.0**	**0.0**	**27.2**	**27.2**	**27.2**	**0.0**
Total Budget Envelopes		**331.4**	**325.8**	**(7.0)**	**1,591.6**	**1,040.1**	**1,070.2**	**30.1**
Central funding		**(409.5)**	**(410.0)**	**(0.6)**	**(1,040.1)**	**(1,040.1)**	**(1,040.1)**	**0.0**
Total Net revenue expenditure including DSG HNB		**(78.1)**	**(84.3)**	**(7.6)**	**551.5**	**0.0**	**30.1**	**30.1**

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