

**SURREY COUNTY COUNCIL**

**CABINET**

**DATE: 26 NOVEMBER 2019**



**REPORT OF: MR MEL FEW, CABINET MEMBER FOR FINANCE AND  
LEIGH WHITEHOUSE, EXECUTIVE DIRECTOR OF RESOURCES**

**LEAD OFFICER: EXECUTIVE DIRECTOR RESOURCES (S151 OFFICER)**

**SUBJECT: 2019/20 MONTH 6 (SEPTEMBER) FINANCIAL REPORT**

#### **SUMMARY OF ISSUE:**

This report provides the details of the County Council's 2019/20 financial position as at 30 September 2019 (M6) for revenue and capital budgets, the expected outlook for the remainder of the financial year and also as a quarter-end report. It includes Treasury Management and Debt. Further details on Service budgets are to be found in **Annex 1**.

#### **Key Messages - Revenue**

- To achieve a balanced budget for the year a programme of savings totalling £82m was established. The Council is now half way through the financial year with savings against the £82m target of £54.4m (66%) been achieved or on track.
- The latest forecast for the year-end is for a Revenue deficit of £1.9m. This is broadly due to planned savings not being achieved and new pressures emerging.
- The Council continues working to identify alternative projects, which will reduce this shortfall further. At present the contingency of £10m included within the base budget has not been applied and remains held to offset the emergence of further risks to the position.
- The underlying variance of c£13m is mainly due to:
  - £7.7m of unachieved/"Black" rated savings of the total £82m savings programme;
  - £3.5m in SEN and mainstream schools transport, from a growth in pupil numbers and increased costs;
  - £1.4m on the Social Care element of school placements.

Which has been offset by:

- £5.3m highway repairs reclassified as capital expenditure and not revenue therefore funded from borrowing or capital receipts;
- £2m additional government grants - Section 31 Business Rates grants and New Homes Bonus;
- £1.5m reduced forecast for the Corporate Redundancy budget;

- £1m reduced contribution to the Self-Insurance Fund following the triannual actuarial review showing there was sufficient funding and so the contribution could be reduced; and
  - £0.9m underspend on capital financing costs due to slippage in the 2018/19 capital programme.
- Although actual year to date spend at M6 is nearly £22m below the year to date budget, the year-end forecast reflects timing differences in the spending profiles of Special Educational Needs within the Education, Lifelong Learning & Culture service and the Waste service.

### **Key Messages - Capital**

- The Council set a capital budget for 2019/20 of £129.2m in February 2019. Following the approval of additional schemes in-year and the re-profiling of some capital projects to reflect current expectations of programme delivery, the Capital Budget for 2019/20 has been revised to £128m. Details are set out in **Table 3**.

### **RECOMMENDATIONS:**

The Cabinet is asked to:

1. Approve the highway repairs expenditure funded from capital (para 9);
2. Approve the School funding increase (c£7.3m) due to Teacher Pension contribution grant and Teachers Pay grants from the Department for Education (para 10);
3. Authorise that procurement of new fire appliances can proceed (para 15); and
4. Note the Council's forecast revenue and capital budget positions for the year.

### **REASON FOR RECOMMENDATIONS**

To note 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

1. **Table 1** below shows the forecast revenue budget outturn for the year by Service. **Annex 1** (attached) provides more detail of Service forecast outturn.

**Table 1 Summary revenue budget forecast variances as at 30 September 2019**

Directorate	Cabinet member(s)	Full year budget £m	Full year forecast £m	Current year forecast variance at Month 6 £m	Change in forecast since last month £m
Children, Families, Learning & Culture (CFLC)	M Lewis / J Iles	242.6	250.8	8.2	0.1
Public Health	S Mooney	0.0	0.0	0.0	0.0
Health, Wellbeing & Adult Social Care (HWA)	S Mooney	364.0	364.0	0.0	0.0
Environment, Transportation & Infrastructure (ETI)	D Turner-Stewart/ M Furniss/ M Goodman	128.5	124.1	(4.4)	(4.6)
Community Protection	D Turner-Stewart	34.3	34.3	0.0	(0.1)
Resources (Res)	M Few/ Z Grant-Duff	71.3	72.3	1.0	0.0
Transformation, Partnership & Prosperity (TPP)	T Oliver/ Z Grant-Duff/ C Kemp	14.6	15.9	1.3	0.1
Central Income & Expenditure (CIE)	M Few	(855.4)	(859.5)	(4.1)	(1.3)
<b>Deficit/ (Surplus)</b>		0.0	1.9	1.9	(5.9)

*Note: All numbers have been rounded - which might cause a casting difference*

### Children, Families, Learning & Culture (CFLC) Directorate

2. In the CFLC Directorate, the number of pupils requiring SEN transport is expected to rise in a similar way to previous years leading to an underlying overspend of £4m. The Transport Review has identified mitigations to reduce some of these costs reducing the forecast overspend to £2.4m. However, there is also an increase in the cost of mainstream and alternative provision transport leading to an overall budget pressure on transport for this year of £3.5m.
3. There have been reductions in the volume of both external residential placements and external fostering, despite this the activity levels are above budget. It is expected that there will be further placement moves from September.
4. A key area of risk for the Council is in Special Educational Needs and Disabilities (SEND). The current budget position shown in **Table 1** above assumes an overspend on SEND of £29m. The number of Non-Maintained Independent (NMI) placements (a significant factor in the cost of SEND) could rise to 1,300 by the end of the financial year based on the current trajectory. This is higher than forecast in the SEND reset business case.

5. The SEND reset programme is focusing on reducing costs to grant levels over 3 years. A series of workshops have been held to develop management action plans to deliver savings, which will be monitored and tracked. Key Performance Indicators are being developed which will give an early indication that action is working. However, there remains substantial risk around the forecast and the impact that this could have on 2020/21.

#### **Health, Wellbeing & Adult Social Care (HWA) Directorate**

6. In HWA, a balanced outturn is forecast but there are significant risks relating to expenditure on care packages which could impact on the current year. Spend on care packages to directly meet people's individual assessed eligible needs accounts for over 80% of the service's gross expenditure and is the key area of the budget where savings need to be delivered to reduce spending. Following the introduction of a new model of care, spend on care packages fell considerably between August 2018 and March 2019. This trend has not continued during the first six months of the financial year 2019/20. Currently, care package net expenditure commitments in Adult Social Care (ASC) are £8.7m above the 2019/20 budget.
7. Despite this, ASC is forecasting to deliver within their 2019/20 budget envelope due to a range of alternative savings available to balance slippage against care package savings targets. These include staffing underspends, additional income and management of inflationary pressures. Some of these measures are potentially one-off. The risk ratings of 2019/20 savings reflect the challenges predicted in delivering savings on an ongoing basis – therefore £6.3m of savings forecast in the remainder of 2019/20 are currently rated as red risk.
8. To achieve a balanced budget on an ongoing basis, ASC is reliant on continuing to reduce care package spend. If spend on care packages does not fall in the remainder of the year, then even though there are opportunities to balance the 2019/20 budget, delivery of the 2020/21 budget will become much more challenging.

#### **Highways, Environment, Transportation & Infrastructure (HETI) Directorate**

9. A change in accounting practice whereby Highways repairs totalling £5.3m are now capitalised is the main driver in the change in the outlook for this service.

#### **Revenue funding increases from Department for Education**

10. Over the past six months there have been some changes to the non-Dedicated School Grants to delegated and special schools, Pupil Referral Units (PRUs) and maintained nursery schools. As the announcement is for new funding over £0.5m, Cabinet is required to approve the funding changes. These are listed below:
  - Teachers' pensions employer contribution grant which covers the cost of the increase in employer contribution rates from Sept 2019 (in total £6.5m); and
  - Teachers' pay grant has now been increased to provide a contribution towards the cost of the Sept 2019 teacher pay increase (in total £0.9m).

- The existing non-Dedicated School Grants (including Pupil Premium and Free School meals) have decreased by £0.1m (from £22.5m) reflecting updates on pupil numbers and academy conversions.

## 2019/20 Savings Programme

11. The Council included £82m of savings in the annual budget approved by Council in February 2019. At this point in the year c£54m of the plan has been achieved or expected to be achievable. The Council considers the remaining c£8m to be unachievable (black savings), which includes off-setting alternative savings. There continue to be risks of achieving the remaining savings.
12. Directorate savings are shown in **Table 2** below.

**Table 2 – Savings Progress as at 30 September 2019**

Directorate	Full Year Target	Full Year Forecast	Forecast variance	Blue Achieved	Green	Amber	Red	Black Unidentified Gap	Last Month
	£m	£m	£m	£m	£m	£m	£m	£m	£m
Children, Families, Learning & Culture	21.7	17.9	3.8	5.7	7.7	3.1	1.4	3.8	3.6
Health, Wellbeing & Adult Social Care	20.0	20.0	0.0	12.6	0.0	1.2	6.3	0.0	0.0
Public Health	1.0	1.0	0.0	0.1	0.9	0.0	0.0	0.0	0.0
Environment, Transportation & Infrastructure	11.9	10.6	1.3	5.3	1.9	3.1	0.3	1.3	0.5
Community Protection group	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Transformation, Partnership & Prosperity	3.4	2.4	1.0	1.0	0.7	0.5	0.1	1.0	0.6
Resources	11.0	9.4	1.6	5.6	1.0	2.4	0.4	1.6	2.1
Central Income & Expenditure	12.6	12.6	0.0	6.7	5.3	0.7	0.0	0.0	0.0
<b>Total</b>	<b>81.6</b>	<b>74.0</b>	<b>7.7</b>	<b>36.9</b>	<b>17.5</b>	<b>11.0</b>	<b>8.5</b>	<b>7.7</b>	<b>6.8</b>

## Capital Budget

13. Services have reviewed their capital budgets in detail for the 2019/20 financial year and provided updates of when the expenditure is likely to be incurred, especially for those projects that have completion dates that may straddle the end of the financial year.
14. At M6 the Capital Budget for 2019/20 is £128m, an increase of £6.3m from M5. This reflects the recommendation to approve the Highways repairs funding through capital (£5.3m) and additional schools' projects funded from third parties (including parent teacher associations).
15. On 24 September 2019, Cabinet approved Fire and Rescue's integrated risk management plan "MAKING SURREY SAFER - OUR PLAN 2020 – 2023". The service wants to proceed with placing orders for future required appliances within this financial year in order to secure manufacturing slots. This is reflected within the forecast position.

16. **Table 3** below provides a summary of the forecast outturn for the 2019/20 Capital budget, including the re-profile requests.

**Table 3 Summary capital programme budget forecast as at 30 September 2019**

		Year to date Full year budget	actual month 6 £m	Full year forecast outturn at month 6 £m	Full year forecast variance at month 6 £m	Change in forecast since last month £m	Future years' budget £m
Adult Social care	S Mooney	1.9	0.4	1.9	0.0	0.0	7.6
Children Services	M Lewis / J Iles	8.4	3.3	8.4	0.0	0.0	6.9
Environment	M Goodman	1.5	0.5	1.4	(0.1)	(0.1)	3.7
Highways & Transport	M Furniss	59.4	24.5	57.1	(2.3)	(0.5)	121.1
Information Technology & Digital	Z Grant-Duff	6.6	0.7	8.0	1.4	1.4	27.4
Property Services	M Few	24.4	12.7	24.0	(0.4)	(0.4)	98.9
Schools Basic Need	J Iles	22.9	12.6	20.4	(2.5)	(2.5)	61.1
Fire & rescue	D Turner- Stewart	2.9	0.3	2.3	(0.6)	0.4	6.7
<b>Total Capital</b>		<b>128.0</b>	<b>55.1</b>	<b>123.5</b>	<b>(4.5)</b>	<b>(1.7)</b>	<b>333.4</b>

*Note: All numbers have been rounded - which might cause a casting difference*

17. For M6, the forecast variance is £4.5m. This is due to slippage of £8.3m, as detailed below:

- £2.6m for remaining school increased pupil capacity projects (School Basic Need);
- £1.4m on IT equipment and software (ITD - Agile workforce);
- £1.4m for the street-lighting LED conversion (Highways & Transport);
- £0.9m at Wray Park Training facility (Property);
- £0.9m LEP Schemes (grant funded) are expected to underspend (Highways & Transport);
- £0.6m in replacing vehicles and equipment (Fire & Rescue);

Offset by:

- £2.8m brought forward from 2020/21 on IT equipment (IT&D Device); and
- £1m overspend on the Linden Farm scheme due to unforeseen ground conditions and planning delays (Property).

## Debt

18. During the three months to 30 September 2019, the Council raised invoices totalling £100m (Q1: £94m).
19. The total gross debt outstanding for the Council at 30 September is £48.9m, with £28.9m being overdue. Overall, the overdue debt position over the last quarter has remained largely unchanged (Q1: £28.7m). Similarly, overdue unsecured debt (Q1: £13.1m)
20. **Table 4** below shows the age profile of the debts. The overdue debt is the gross debt less those balances not immediately due (i.e. less than 30 days old).

21. Work continues across Adult Social Care, Corporate Finance and Legal Services to develop an action plan to identify and address issues relating to social care debt, recognising that this is a very complex area. A further update on this will be provided in the P9 financial report. Ahead of that it is important to note that secured social care debt set out in the table below is not “overdue”, as it does not become payable until the relevant properties have been sold.

**Table 4: Age profile of the Council’s debt as at 30 September 2019**

Account group	<1 month £m	1-12 months £m	1 to 2 years £m	over 2 years £m	Gross debt £m	Overdue debt £m
Care debt – unsecured	6.0	5.6	3.4	4.4	19.5	13.5
Care debt – secured	0.8	3.0	2.0	3.7	9.5	8.7
<b>Total care debt</b>	<b>6.8</b>	<b>8.6</b>	<b>5.4</b>	<b>8.1</b>	<b>28.9</b>	<b>22.1</b>
Schools, colleges and nurseries	4.3	0.2	0.0	0.0	4.5	0.3
Clinical commissioning groups	4.7	1.5	0.2	0.2	6.6	1.9
Other local authorities	1.2	0.6	0.0	0.0	1.9	0.6
General debt	3.0	3.5	0.3	0.2	7.0	4.0
<b>Total non-care debt</b>	<b>13.2</b>	<b>5.8</b>	<b>0.6</b>	<b>0.4</b>	<b>20.0</b>	<b>6.8</b>
<b>Total debt</b>	<b>20.0</b>	<b>14.4</b>	<b>6.0</b>	<b>8.6</b>	<b>48.9</b>	<b>28.9</b>
Q1 2019/20	17.2	13.6	5.8	9.2	45.8	28.7
Change	2.8	0.8	0.2	-0.6	3.1	0.2

Note: All numbers have been rounded - which might cause a casting difference

## Treasury Management

22. The Council borrows to finance its capital spending that exceeds receipts from grants, third party contributions, capital receipts and reserves. The Council’s long-term debt stands at £428m, an increase of £30m since the start of the year reflecting the decision to take advantage of low interest rates.
23. As at 30 September 2019, the weighted average interest rate of the Council’s long-term debt portfolio is 4.0%, a reduction of 0.1%. The Treasury Strategy, approved by County Council in February 2019, continued the policy of internal borrowing and where necessary, to borrow short-term to meet cash flow liquidity requirements. **Table 5** shows a net £52m decrease in the Council’s short-term borrowing activity since 1 April 2019.

**Table 5: Short term borrowing as at 30 September 2019**

	£m
Borrowing outstanding as at 31 March 2019	255
Net movement since start of year	-52
<b>Current balance as at 30 September 2019</b>	<b>203</b>

Figures are for Surrey County Council only and do not include Surrey Police

24. The weighted average interest rate of the Council’s short-term external debt is 0.8% at 30 September 2019.

## Investments

25. The Council's average daily level of investments is £42m so far during 2019/20, compared to an average of £41m during 2018/19. The Council invests temporary cash surplus exclusively through the use of money market funds (MMF). Other investment facilities are available, including brokers, direct dealing with counterparties through the use of call accounts or direct deal facilities, or with the government's Debt Management Office (DMO). No new fixed-term deposits have been agreed during 2019/20 due to the low cash balances held and the need to maintain high liquidity.
26. **Table 6** shows the weighted average return on all investments the Council received in the quarter to 30 September 2019 is 0.71%. This compares to the 0.57% average 7-day London Interbank Bid Rate (LIBID) for the same period.

**Table 6: Weighted average return on investments compared to 7-day LIBID**

	Average 7-day LIBID	Weighted return on investments
2019/20 quarter 2	0.57%	0.71%
2019/20 quarter 1	0.57%	0.75%
2018/19 quarter 4	0.57%	0.76%
2018/19 quarter 3	0.49%	0.70%
2018/19 quarter 2	0.51%	0.58%
2018/19 quarter 1	0.36%	0.21%

*Note: All numbers in all tables have been rounded - which may cause a casting difference*

### **CONSULTATION:**

27. Executive Directors and Cabinet members have confirmed the forecast outturns for their revenue and capital budgets.

### **RISK MANAGEMENT AND IMPLICATIONS:**

28. 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 Leadership Risk Register continues to reflect the increasing uncertainty of future funding likely to be allocated to the Council and the sustainability of the MTFP. In the light of the increased and significant 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**

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

### **SECTION 151 OFFICER COMMENTARY**

30. 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.



31. The Council has a duty to ensure its expenditure does not exceed resources available. It is drawn to Members' attention that the Council continues to face ongoing uncertainty about future funding, demand pressures and savings. Within this context the Council is required to develop and implement plans to ensure that the forecast overspend of £1.9m is contained within resources.

#### **LEGAL IMPLICATIONS – MONITORING OFFICER**

32. 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.
33. 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**

34. 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.
35. 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:**

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

**Contact Officer:**

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020 8541 7246

**Consulted:**

Cabinet, Executive Directors, Heads of Service

**Annexes:**

Annex 1 – Detailed Revenue Budget at 30 September 201

## Revenue Budget by Service – 30 September 2019

Service	Cabinet Member	Prior year to date actual £m	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
Delegated Schools	J Iles	(0.0)	5.5	5.5	0.0	310.8	0.0	0.0	0.0
Education, Lifelong Learning & Culture	J Iles	37.8	49.4	37.0	(12.4)	282.0	96.6	99.9	3.3
Corporate Parenting	M Lewis	48.3	48.5	48.5	0.0	110.3	98.6	98.7	0.1
Commissioning	M Lewis / J Iles	2.8	3.0	2.9	(0.0)	65.4	5.9	6.0	0.1
Family Resilience	M Lewis	23.7	19.1	18.7	(0.5)	40.6	35.8	37.6	1.8
Quality Assurance	M Lewis / J Iles	2.4	4.3	3.9	(0.4)	10.4	8.2	8.0	(0.2)
Directorate wide savings		0.0	(1.3)	0.2	1.5	(2.5)	(2.5)	0.6	3.1
<b>Children, Families, Life long Learning, and Culture</b>		<b>114.9</b>	<b>128.5</b>	<b>116.8</b>	<b>(11.8)</b>	<b>816.8</b>	<b>242.6</b>	<b>250.8</b>	<b>8.2</b>
<b>Public Health</b>	<b>S Mooney</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>(0.0)</b>	<b>35.7</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>
Adult Social Care	S Mooney	176.7	182.8	182.0	(0.8)	488.4	364.0	364.0	0.0
<b>Health, Wellbeing &amp; Adult Social Care</b>		<b>176.7</b>	<b>182.8</b>	<b>182.0</b>	<b>(0.8)</b>	<b>488.4</b>	<b>364.0</b>	<b>364.0</b>	<b>0.0</b>
Highways & Transport	M Furniss	28.7	27.9	28.3	0.4	73.6	59.0	53.5	(5.5)
Environment	M Goodman	28.5	34.4	27.4	(7.1)	73.4	68.9	69.3	0.4
Communities Support Function	D Turner-Stewart	0.2	0.2	0.1	(0.1)	0.4	0.4	0.4	0.0
Leadership Team (ETI)	M Goodman	0.5	0.1	0.4	0.3	0.5	0.3	0.9	0.6
<b>Environment, Transportation &amp; Infrastructure</b>		<b>57.9</b>	<b>62.7</b>	<b>56.2</b>	<b>(6.4)</b>	<b>147.9</b>	<b>128.5</b>	<b>124.1</b>	<b>(4.4)</b>
Fire & Rescue	D Turner-Stewart	14.3	16.1	15.9	(0.2)	36.2	32.1	32.1	(0.0)
Trading Standards	D Turner-Stewart	0.9	0.9	0.9	(0.0)	3.9	1.7	1.8	0.1
Emergency Management		0.2	0.2	0.2	(0.0)	0.0	0.5	0.4	(0.1)
<b>Community Protection</b>		<b>15.4</b>	<b>17.2</b>	<b>17.0</b>	<b>(0.2)</b>	<b>40.1</b>	<b>34.3</b>	<b>34.3</b>	<b>(0.0)</b>
Human Resources & Organisational Development	Z Grant-Duff	1.2	1.9	1.4	(0.4)	3.7	3.7	3.6	(0.1)
Insight, Analytics & Intelligence	Z Grant-Duff	1.7	1.9	1.7	(0.2)	3.8	3.1	2.9	(0.2)
Customer Services	Z Grant-Duff	1.5	1.6	1.4	(0.1)	3.3	2.6	3.0	0.3
Coroner	D Turner-Stewart	1.1	0.9	1.1	0.2	2.3	1.8	2.2	0.4
Strategic Leadership	T Oliver	0.4	0.5	0.5	0.0	0.7	0.9	1.1	0.2
Communications	Z Grant-Duff	0.8	0.7	0.6	(0.1)	1.4	1.4	1.4	(0.0)
Economic Growth	C Kemp	0.3	0.6	0.3	(0.3)	1.2	0.9	0.9	(0.0)
Transformation programme		1.2	0.4	0.4	(0.1)	1.1	0.8	0.8	(0.0)
Cross County		0.0	(1.0)	0.0	1.0	(1.5)	(0.7)	0.0	0.7
<b>Transformation, Partnership &amp; Prosperity</b>		<b>8.2</b>	<b>7.4</b>	<b>7.3</b>	<b>(0.1)</b>	<b>16.1</b>	<b>14.6</b>	<b>15.9</b>	<b>1.3</b>
Joint Operating Budget ORBIS	Z Grant-Duff	0.3	16.0	15.9	(0.0)	31.9	31.9	33.9	2.0
Property	M Few	8.0	8.3	8.5	0.2	28.1	19.0	19.2	0.2
Information Technology & Digital	Z Grant-Duff	5.1	5.4	4.4	(1.1)	11.5	10.9	10.6	(0.3)
Finance	M Few	1.3	1.3	0.7	(0.6)	4.1	2.7	1.5	(1.2)
Legal Services	Z Grant-Duff	2.1	1.8	2.1	0.3	4.0	3.6	3.9	0.3
Democratic Services	Z Grant-Duff	1.7	1.7	1.6	(0.1)	3.6	3.4	3.2	(0.2)
Business Operations	Z Grant-Duff	(0.1)	(0.0)	(0.1)	(0.0)	(0.1)	(0.1)	(0.1)	(0.0)
Savings to find		0.0	0.0	0.0	0.0	(0.5)	0.0	0.0	0.0
<b>Resources</b>		<b>18.5</b>	<b>34.5</b>	<b>33.2</b>	<b>(1.4)</b>	<b>82.7</b>	<b>71.3</b>	<b>72.3</b>	<b>1.0</b>
<b>Corporate Expenditure</b>	<b>M Few</b>	<b>53.7</b>	<b>28.1</b>	<b>25.7</b>	<b>(2.3)</b>	<b>47.8</b>	<b>37.7</b>	<b>35.7</b>	<b>(2.0)</b>
<b>Total services' revenue expenditure</b>		<b>445.3</b>	<b>461.1</b>	<b>438.3</b>	<b>(22.9)</b>	<b>1,675.4</b>	<b>893.0</b>	<b>897.1</b>	<b>4.1</b>
<b>Corporate funding</b>		<b>(533.4)</b>	<b>(440.4)</b>	<b>(439.0)</b>	<b>1.4</b>	<b>0.0</b>	<b>(893.0)</b>	<b>(895.2)</b>	<b>(2.2)</b>
<b>Total Net revenue expenditure</b>		<b>(88.1)</b>	<b>20.7</b>	<b>(0.7)</b>	<b>(21.5)</b>	<b>1,675.4</b>	<b>0.0</b>	<b>1.9</b>	<b>1.9</b>