

SURREY COUNTY COUNCIL

CABINET

DATE: 31 JANUARY 2023



REPORT OF: DAVID LEWIS, CABINET MEMBER FOR FINANCE AND RESOURCES

LEAD OFFICER: LEIGH WHITEHOUSE, DEPUTY CHIEF EXECUTIVE AND EXECUTIVE DIRECTOR FOR RESOURCES

SUBJECT: 2022/23 MONTH 8 (NOVEMBER) FINANCIAL REPORT

ORGANISATION STRATEGY: GROWING A SUSTAINABLE ECONOMY SO EVERYONE CAN BENEFIT/ TACKLING HEALTH INEQUALITY/ENABLING A GREENER FUTURE/EMPOWERING COMMUNITIES

PRIORITY AREA: GREENER FUTURE/EMPOWERING COMMUNITIES

Purpose of the Report:

This report provides details of the County Council's 2022/23 financial position as at 30th November 2022 (M8) for revenue and capital budgets, and the expected outlook for the remainder of the financial year.

Key Messages:**Revenue**

- **At M8, the Council is forecasting a full year deficit of £6.0m**, against the approved revenue budget. The details are shown in Annex 1 and summarised in Table 1.
- The current level of projected Directorate overspend remains significant at a net £23m, after the implementation of in-year budget recovery plans. In recognition of the deterioration of the financial environment since the budget was set in February 2022, due primarily to high levels of inflation combined with considerable increases in demand for key services, £17m of the corporate contingency budget is being utilised to reduce the overall level of forecast overspend to £6m.
- It is imperative that the remaining forecast declines before we reach the end of the financial year, otherwise there would be a material negative impact on the level of the council's reserves at a time when the level of external financial risk is extremely high. Concerted action therefore needs to be taken to reduce the remaining forecast position.
- In recognition of the Council's continued commitment to budget accountability and the budget envelope approach, Directorates which are currently forecasting an overspend position have committed to delivering budget recovery plans, which require the identification of targeted additional in-year efficiencies to mitigate the forecast overspend. At the end of November, £10.3m of mitigations have been identified, reducing the Directorate position to £23m (from £33.3m). The use of the contingency budget is shown within the Corporate Income and Expenditure budget to continue to demonstrate the underlying pressures being experienced within Directorates and the requirement to continue to identify budget recovery plans to reduce the forecast position.

Capital

- The M8 position shows a forecast spend of £212.4m against a budget of £215.8m, a variance of £3.4m. This is the net effect of overspends and acceleration in some areas, offset by slippage and underspends in other schemes, as detailed below. At Month 9 (January 2023) the capital budget will be reset to adjust for in-year movements, at this point forecast overspend mitigations will also be reflected.

Recommendations:

It is recommended that Cabinet:

1. Notes the Council's forecast revenue and capital budget positions for the year, including the use of the contingency budget and the commitment to develop Directorate budget recovery plans.

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:

1. **At M8, the Council is forecasting a full year overspend of £6m against budget.**

This comprises a £33.3m forecast overspend, offset by £10.3m from budget recovery plans (BRP) and the utilisation of £17m of the corporate contingency budget. This represents an improvement of £1.7m since last month, and a further gap closure of £17m through the use of the contingency budget. Table 1 below shows the forecast revenue budget outturn for the year by Directorate.

2. Through the budget envelope approach, Directorates are required to deliver services within their approved budget. Therefore, Directorates are tasked with mitigating activities to offset identified pressures, mitigate risks and maximise the opportunities available to contain costs.
3. In each of the last four financial years, this approach has been sufficient to deliver a year end position within budget. However, the unusual intensity of the pressures that the council is facing this year means that additional measures have been required in order to protect the council's financial position:
 - Directorates currently forecasting an overspend will deliver a budget recovery plan, which requires the identification of targeted additional in-year activities to mitigate the forecast overspend.
 - Use of the contingency budget, contained within Central Income & Expenditure,
4. Through budget recovery plans, Directorates have to date identified £10.3m of additional activities in order to mitigate some of the forecast overspend. Work continues to identify further measures and progress on the identification and delivery of these additional measures will be reported to Cabinet on an ongoing basis, as part of the monthly financial reporting.
5. However, recognising the prolonged period of high inflation experienced this financial year and the quantum of the remaining forecast deficit, £17m of the contingency budget has also been applied to improve the overall position and enable a focus on identifying mitigating activities to offset the residual forecast overspend of £6m.

Table 1 - Summary revenue budget forecast variances as at 30th November 2022

Directorate	M8 Budget		22/23 Outturn		Forecast Variance £m
	M8 Adj BAU Forecast £m	Recovery Plans £m	Forecast at M8 £m	Annual Budget £m	
Adult Social Care	415.4	(8.2)	407.2	403.3	3.9
Public Service Reform & Public Health	36.4	0.0	36.4	36.4	(0.0)
Children, Families and Lifelong Learning	241.0	0.0	241.0	222.5	18.5
Comms, Public Affairs & Engagement	2.1	0.0	2.1	2.2	(0.0)
Surrey Fire and Rescue	36.0	(0.3)	35.6	33.1	2.5
Customer & Communities	17.4	(0.0)	17.4	17.4	0.0
Environment, Transport & Infrastructure	136.6		136.6	136.5	0.1
Prosperity Partnerships & Growth	1.5	0.0	1.5	1.6	(0.1)
Resources	78.5	(0.9)	77.5	77.0	0.5
Central Income & Expenditure	64.3		64.3	65.8	(1.5)
Total before DSG High Needs Block Offset	1,029.2	(9.5)	1,019.7	995.9	23.8
DSG High Needs Block Offset	27.2	(0.8)	26.4	27.2	(0.8)
After DSG High Needs Block Offset	1,056.4	(10.3)	1,046.1	1,023.1	23.0
Contingency			0.0	17.0	(17.0)
Total Budget Envelopes	1,056.4	(10.3)	1,046.1	1,040.1	6.0
Central Funding	(1,040.1)		(1,040.1)	(1,040.1)	0.0
Overall after central funding	16.3	(10.3)	6.0	(0.0)	6.0

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

6. The forecast net Directorate overspend of £23m relates primarily to:

Children, Families and Lifelong Learning (CFL) - £18.5m overspend, due to:

- £13m projected overspend on Home to School Transport (H2ST), this is unchanged since Month 7. Demand pressures from the continuing increase in Education and Health Care Plans 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. The forecast includes the projected growth from new EHCPs from September 2022. 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 and inform strategies.
- £4.4m overspend on External Children Looked After (CLA) placements – due to numbers of CLA and the full year effect of some high-cost placements which came in late March 2022. Planned reductions in residential placements through the big fostering partnership and other changes are yet to be delivered and there remains a risk these will increase the overspend later in the year.
- £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.
- £2.3m overspend on Quadrant area teams, CWD and Fostering 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. An efficiency around standardising leave between agency and permanent workers has also not been delivered due to workload requirements.
- £1.1m forecast overspend on Care Leavers due to the level of demand and increases in average costs.

- Partly offset by £4.6m Covid-19 funding. An assessment of extra costs applicable to the pandemic resulted in an increased drawdown of Covid-19 funding. This is predominantly within staffing, social care placements and income levels in services which have not recovered post lockdowns.

Adult Social Care – £3.9m net overspend (£12.1m forecast overspend offset by £8.2m Budget recovery plan): £15.8m pressure on the care package budget due to forecast non-achievement of efficiencies due especially to market pressures and capacity challenges (for which the service is working on mitigations), increased costs of care in part due to higher acuity of care needs, growing post pandemic demand and rising assessed fees & charges debt resulting in an increased provision for bad debt and debt write offs. This is partially offset by some staffing underspends and the service's budget recovery plan including draw down of reserves earmarked for ASC, use of Contain Management Outbreak Fund monies to contribute to funding Covid related pressures, old year accruals that can be released and slowing down care package expenditure from the M7 position.

Surrey Fire and Rescue - £2.5m net overspend (£2.8m forecast overspend offset by £0.3m Budget recovery plan): primarily due to additional recruitment and training in response to recruitment by the London Fire Brigade, anticipated retirements and existing vacancies, together with increased costs of communication systems, staffing pressures through increased use of on-call staffing, backdated holiday pay on overtime, ill health retirements, and increased costs of fuel and vehicle repairs. Some offsetting underspends are already included in the forecast and £0.3m budget recovery plans (use of grants to cover existing staffing costs, reduced overtime through new ways of working and capitalisation of staff and other appropriate costs). Officers continue to review these pressures and wider spend to identify any further mitigations.

Resources – £0.5m overspend (£1.4m forecast overspend offset by £0.9m Budget recovery plan): due mainly to price inflation on utilities and food, resulting in forecast pressures in Land & Property and Twelve15. In addition, there is continued increased demand for legal services. Furthermore, delays to the planned agile moves mean that some of the Land & Property efficiencies are unlikely to be delivered. This is partly offset by £0.9m budget recovery plans containing a range of measures including a review of reserves, reduced staffing costs including delaying non statutory recruitment and continual appraisal of premises costs to mitigate the challenging inflation pressures.

Offset by:

- **Central Income and Expenditure - £1.5m underspend:** Mainly due to £0.3m increased interest receivable due to improved cash balances and yield, £0.7m underspend on redundancies reflecting fewer service restructures and the improved evaluation of the Minimum Revenue Provision based on the 2021/22 capital outturn and funding (net £0.6m).
- **Utilisation of Corporate Contingency Budget - £17m.** The total contingency budget for 2022/23 is £20m. £3m has already been allocated to fund the cost of the approved pay award above what was included in the budget approved in February and in addition to fund the cost of additional payments relating to the Real Living Wage and mileage enhancements.

- **DSG High Needs block - £0.8m budget recovery plan:** £0.8m has been included based on a reduction in the DSG High Needs Block offsetting reserve contribution needed (this is a partial release of reserve).
7. 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 of November there were £23.6m of weighted risks and £3.6m of weighted opportunities, resulting in net weighted risks of £19.9m, not currently included in the latest forecast outturn position.
 8. As such, as well as taking action to reduce the current forecast overspend, Directorates are taking action to mitigate these risks to avoid increased budget pressures.

Dedicated Schools Grant (DSG) update

9. The table below shows the projected forecast year end outturn for the High Needs Block. The forecast at month 8 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	235.2
<i>Deficit/(surplus)</i>	33.0
Safety valve overspend assumed	33.0
<i>Deficit/(surplus)</i>	0.0
Contribution required to reserve as per Safety Valve agreement	25.6
Reserve contribution budget	27.2
<i>Deficit/(surplus) – of which £0.8m is included in the forecast</i>	(1.6)

10. 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) and work continues to identify and deliver further efficiencies.
11. The second quarter monitoring report was approved last month by DfE 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, in particular to the long-term funding of the planned Capital programme. The quarter three report will be drafted which will be the final one required for submission this financial year.

12. Whilst the Council remains on track to achieve its safety valve trajectory, rather than releasing the full £1.6m contingency into the forecast, a phased approach is being used with 50% (£0.8m) released to date. If the trajectory remains on track the full amount can be released later in the year.

Capital Budget

13. 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 forwards and acceleration, the revised budget is £215.8m.
14. The Council is currently forecasting £212.4m of capital expenditure, which is £3.4m less than the budget and £9.4m less than forecast in M7. The budget will be reset as at M9 (January 2023) to reflect in year movements.

Table 3 below provides a summary of the forecast full-year outturn at M8.

Strategic Capital Groups	Annual Budget	Outturn Forecast at M8	M8 Forecast Variance
	£m	£m	£m
Property			
Property Schemes	77.9	76.2	(1.8)
ASC Schemes	1.7	1.6	(0.1)
CFLC Schemes	1.3	1.3	(0.0)
Property Total	80.9	79.0	(1.9)
Infrastructure			
Highways and Transport	87.6	92.5	5.0
Infrastructure and Major Projects	22.4	11.6	(10.8)
Environment	8.8	14.3	5.5
Surrey Fire and Rescue	6.4	3.0	(3.4)
Infrastructure Total	125.2	121.4	(3.8)
IT			
IT Service Schemes	9.7	12.0	2.3
IT Total	9.7	12.0	2.3
Total	215.8	212.4	(3.4)

15. The forecast variances relate to:

Highways and Transport schemes – programme acceleration against budget

of £5.0m. Highway maintenance and local highway schemes totalling £12.5m have been accelerated from future years, as part of £50m planned acceleration across 2022-24. £4.5m of pipeline schemes are also expected to be delivered this year. These are offset by net slippage of £12.0m, including £2.5m for the Mole bridge strengthening scheme which is expected to span two financial years; £5.5m caused by delayed purchase of low emission buses while legal agreements with bus operators are finalised; and £1.6m reprofiling for the purchase of low emission community transport vehicles to allow a smaller number of vehicles to be tested operationally before further investment.

Infrastructure and Major Projects – projected underachievement to budget of

£10.8m primarily due to £10.5m slippage on the grant funded Housing Infrastructure Fund scheme, with early infrastructure works and land purchase now anticipated in 2023/24, and £0.9m slippage on Farnham town centre improvements due to a delay finalising the scope and design. These are offset by other newly approved improvement works.

Environment schemes – projected overachievement to budget of £5.5m following the addition of Sustainable Warmth grant schemes (£7.1m), offset by a delay to the Greener Homes 2 grant funded scheme mainly caused by the need to secure a managing agent to deliver project.

Surrey Fire & Rescue Service – projected underachievement to budget of £3.4m due to slippage in the Fire Service vehicle replacement programme caused by delays in anticipated delivery dates of fire vehicles, recognising supply chain issues.

Property Schemes – programme underachievement against budget of £1.9m, due to £10.2m forecast 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 hold on the Caterham Hill Library project due to local strategy issues; £1.3m slippage in Winter Maintenance Depot due to delays in construction spend on salt barns until after the winter gritting season; £1.6m slippage in Surrey Outdoor Learning & Development (SOLD) Thames Young Mariners project whilst a further review of the business case is undertaken; and £1.2m less spend due to delayed agile office moves. These variances were offset by forecast inflationary pressures of £9m, primarily on capital maintenance and schools budgets; £3.3m of accelerated spend on Extra Care Housing schemes and £1m for Independent Living, and £1.1m of newly forecast spend on the Sunbury Hub scheme which has now been confirmed to proceed in early 2023.

IT schemes – programme acceleration against budget of £2.3m due to accelerated spend on the Unicorn WAN Wi-Fi scheme, the budget for which will be added when budgets are reset later this financial year.

Inflation Update

16. 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.
17. 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.
18. 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.
19. 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 will 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.

20. 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.

21. 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.

Consultation:

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

Risk Management and Implications:

23. 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:

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

Section 151 Officer Commentary:

25. 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 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.

26. 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. However, it is recognised that the current economic climate and rising inflation provides a significant challenge to delivering services within available budget resources. Directorates are developing budget recovery plans, to include targeted additional in-year efficiencies to off-set the current forecast overspend. 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:

27. 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.
28. 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:

29. 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.
30. 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:

Leigh Whitehouse, Deputy Chief Executive & Executive Director of Resources,
leigh.whitehouse@surreycc.gov.uk.

Consulted: Cabinet, Executive Directors, Heads of Service

Forecast revenue budget as of 30th November 2022

Service	Cabinet Member	Full Year	Full year net	Full Year net	Full year net
		Gross budget	budget	forecast	forecast variance
		£m	£m	£m	£m
Education and Lifelong Learning	C Curran	221.5	21.6	21.4	(0.2)
Family Resilience	S Mooney	38.1	33.3	33.0	(0.2)
Corporate Parenting	S Mooney	120.4	106.5	112.5	6.0
Quality and Performance	S Mooney	10.3	9.2	9.2	(0.1)
Commissioning	S Mooney	137.7	53.2	66.0	12.8
CFLC Exec Director	S Mooney	(1.3)	(1.3)	(1.1)	0.2
Children, Families and Lifelong Learning		526.6	222.5	241.0	18.5
Public Health	M Nuti	35.6	34.5	34.5	(0.0)
Public Service Reform	M Nuti	1.1	1.9	1.9	(0.0)
Public Health and PSR		36.7	36.4	36.4	(0.0)
Adult Social Care	M Nuti	549.6	403.3	407.2	3.9
Highways & Transport	M Furniss / K Deanus	71.9	56.8	56.5	(0.4)
Environment	M Heath/ N Bramhall	77.0	74.7	75.1	0.3
Infrastructure, Planning & Major Projects	M Furniss	5.4	3.0	2.7	(0.2)
Leadership Team	M Furniss	1.5	1.5	1.7	0.2
Emergency Management	K Deanus	0.5	0.5	0.6	0.1
Environment, Transport & Infrastructure		156.3	136.5	136.6	0.1
Surrey Fire and Rescue	D Turner- Stewart	38.8	33.1	35.6	2.5
Armed Forces & Resilience	K Deanus	0.1	0.1	0.1	0.0
Comms, Public Affairs & Engagement	T Oliver	2.1	2.1	2.0	(0.0)
Communications, Public Affairs and Engagement		2.2	2.2	2.1	(0.0)
PPG Leadership	T Oliver	0.3	0.3	0.3	(0.0)
Economic Growth	M Furniss	1.3	1.3	1.2	(0.1)
Prosperity, Partnerships and Growth		1.6	1.6	1.5	(0.1)
Community Partnerships	D Turner-Stewart	1.5	1.5	1.4	(0.1)
Customer Services	D Turner-Stewart	3.0	2.9	2.8	(0.1)
AD Culture & Active Surrey	D Turner-Stewart	19.5	6.7	6.7	(0.0)
Surrey Arts	D Turner-Stewart	0.4	0.4	0.4	0.0
Trading Standards	D Turner-Stewart	3.9	2.0	1.9	(0.1)
Health & Safety	D Turner-Stewart	0.7	0.3	0.3	(0.0)
Coroners	K Deanus	3.8	3.7	4.0	0.3
Customers and Communities		32.8	17.4	17.4	0.0
Land and Property	N Bramhall	32.5	24.1	24.4	0.3
Twelve15	D Lewis	20.1	(1.5)	(1.3)	0.2
Information Technology & Digital	D Lewis	19.1	18.5	18.5	(0.0)
Finance	D Lewis	13.5	6.0	5.8	(0.1)
People & Change	T Oliver	7.3	7.2	7.2	(0.0)
Joint Orbis	D Lewis	6.4	6.4	6.4	0.0
Legal Services	D Lewis	5.4	4.9	5.6	0.7
Business Operations	D Lewis	4.0	2.0	2.0	(0.1)
Democratic Services	D Lewis	4.0	3.8	3.7	(0.0)
Corporate Strategy and Policy	D Lewis	2.1	1.6	1.5	(0.1)
Executive Director Resources	D Lewis	2.5	2.5	2.5	(0.0)
Transformation and Strategic Commissioning	D Lewis	1.4	1.4	1.1	(0.2)
Performance Management	D Lewis	0.2	0.2	0.1	(0.0)
Resources		118.7	77.0	77.5	0.5
Corporate Expenditure	D Lewis	91.0	65.8	64.3	(1.5)
Total before DSG High Needs Block Offset		1,554.3	995.9	1,019.7	23.8
DSG High Needs Block Offset		27.2	27.2	26.4	(0.8)
Total Budget Envelopes		1,581.5	1,023.1	1,046.1	23.0
Contingency		17.0	17.0	0.0	(17.0)
Total Budget Envelopes		1,598.5	1,040.1	1,046.1	6.0
Central funding			(1,040.1)	(1,040.1)	0.0
Total Net revenue expenditure including DSG HNB		1,598.5	0.0	6.0	6.0