

## SURREY COUNTY COUNCIL

## CABINET

DATE: 25 APRIL 2023



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

LEAD OFFICER: LEIGH WHITEHOUSE, DEPUTY CHIEF EXECUTIVE AND EXECUTIVE DIRECTOR FOR RESOURCES (S151 OFFICER)

SUBJECT: 2022/23 MONTH 11 (FEBRUARY) FINANCIAL REPORT

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

<b>Purpose of the Report:</b>
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This report provides details of the County Council's 2022/23 financial position as at 28<sup>th</sup> February 2023 (M11) for revenue and capital budgets and the expected outlook for the remainder of the financial year.

**Key Messages:****Revenue**

- **At M11, the Council is forecasting a full year deficit of £2.1m**, against the approved revenue budget, an improvement of £0.3m since M10. The details are shown in Annex 1 and summarised in Table 1.
- Without action, the underlying position would be an overspend of £31.1m. Budget Recovery Plans of £12.0m and utilisation of the remaining £17m corporate contingency budget reduces the overall level of forecast overspend to £2.1m.
- The utilisation of the remaining contingency budget recognises 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. It has also enabled Directorates to focus on mitigating the remaining forecast overspend, reducing any additional negative impact on the level of the council's reserves at a time when the level of external financial risk is extremely high.

**Capital**

- The capital budget was reset at M9 to £210m. The M11 forecast of £199.9m is £10.1m less than the reset budget. Further details of the movement are set out in paragraph 12. The budget originally approved by Full Council in February 2022 was £212.1m.

<b>Recommendations:</b>
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It is recommended that Cabinet:

1. Notes the Council's forecast revenue and capital budget positions for the year, including the use of the residual contingency budget and the commitment to continue to mitigate overspending budgets.

## Reason for Recommendations:

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

## Revenue Budget:

- At M11, the Council is forecasting a full year overspend of £2.1m against budget.**  
This comprises a £31.1m underlying overspend, offset by £12.0m from budget recovery plans (BRP) and utilisation of the remaining £17m corporate contingency budget. This represents an overall improvement of £0.3m since last month. Table 1 below shows the forecast revenue budget outturn for the year by Directorate.
- 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.
- In each of the last five 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 has faced throughout 2022/23, high levels of inflation and a deterioration of the financial environment since the budget was set in February 2022, has required additional measures to protect the council's financial position:
  - Directorates forecasting an overspend position have developed budget recovery plans to identify targeted additional in-year activities, totalling £12m, to mitigate the forecast overspend position.
  - Utilisation of the residual corporate contingency budget of £17m, contained within Central Income & Expenditure.

These measures enable a focus on identifying mitigating activities to offset the residual forecast overspend of £2.1m.

Table 1 - Summary revenue budget forecast variances as at 28<sup>th</sup> February 2023

Directorate	Annual Budget	BAU M11 Adj Forecast	BAU Forecast Variance	Budget Recovery Plans	Forecast Variance
	£m	£m	£m	£m	£m
Adult Social Care	403.3	414.3	11.0	(9.0)	2.0
Public Service Reform & Public Health	36.4	36.4	(0.0)	0.0	(0.0)
Children, Families and Lifelong Learning	222.5	241.3	18.8	0.0	18.8
Comms, Public Affairs & Engagement	2.2	2.0	(0.2)	0.0	(0.2)
Surrey Fire and Rescue	33.1	35.9	2.8	(0.2)	2.6
Customer & Communities	17.4	17.5	0.1	(0.1)	0.0
Environment, Transport & Infrastructure	136.5	136.8	0.3	0.0	0.3
Prosperity Partnerships & Growth	1.6	1.4	(0.2)	0.0	(0.2)
Resources	77.0	78.2	1.2	(1.2)	0.0
Central Income & Expenditure	65.8	63.3	(2.5)	0.0	(2.5)
<b>Total before DSG High Needs Block Offset</b>	<b>995.9</b>	<b>1,027.0</b>	<b>31.1</b>	<b>(10.4)</b>	<b>20.7</b>
DSG High Needs Block Offset	27.2	27.2	0.0	(1.6)	(1.6)
<b>After DSG High Needs Block offset</b>	<b>1,023.1</b>	<b>1,054.2</b>	<b>31.1</b>	<b>(12.0)</b>	<b>19.1</b>
Contingency	17.0	0.0	(17.0)		(17.0)
<b>Total Budget Envelopes</b>	<b>1,040.1</b>	<b>1,054.2</b>	<b>14.1</b>	<b>(12.0)</b>	<b>2.1</b>
Central Funding	(1,040.1)	(1,040.1)	0.0		
<b>Overall after central funding</b>	<b>0.0</b>	<b>14.1</b>	<b>14.1</b>		

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

4. The forecast net Directorate overspend of £19.1m (before application of the contingency) relates primarily to:

**Children, Families and Lifelong Learning (CFLL) - £18.8m overspend, an improvement of £0.4m from M10, due to:**

- £12m projected overspend on Home to School Travel Assistance (H2STA), unchanged since Month 10. Despite demand pressures from the continuing increase in Education and Health Care Plans, pupil and route numbers have reduced in the new academic year. However, due to inflationary pressures on suppliers and contracts, as well as the significant volatility of fuel prices experienced throughout 2022, the forecast has increased significantly. A pressure being felt in many authorities across the country. A H2STA Oversight Board and Steering Group has been set up to oversee the improvement plans and future efficiencies 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 operational and financial strategies. The actions in year have brought the forecast down from a peak of £15m to the current position.
- £5.5m overspend on External Children Looked After (CLA) placements – The number of non-Unaccompanied Asylum Seeking Children (UASC) CLA have remained level over the year but the cost of residential and supported accommodation have inflated significantly. This price increase is a national issue due to a lack of sufficiency of placements within the market. Planned reductions in residential placements through the big fostering partnership have not occurred alongside cost inflation which are both adding to the overspend.
- £3.1m 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.
- £2.0m 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; alongside additional staffing costs in fostering due to the level of agency staff. An efficiency around standardising leave between agency and permanent workers is planned but not yet delivered due to workload requirements.
- £1.6m 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 – £2.0m net overspend, an improvement of £0.1m from M10, (£11.0m forecast overspend offset by £9.0m Budget recovery plan)** due to £15.3m pressure on care package budgets due to forecast non-achievement of efficiencies relating to market pressures and capacity challenges, increased costs of care due to higher acuity of care needs, growing post pandemic demand and rising assessed fees & charges debt.

This is partially offset by staffing underspends and the budget recovery plan including draw down of reserves earmarked for ASC, use of Contain Management Outbreak Fund monies for ongoing additional care package expenditure related to the pandemic, releasing old year accruals, additional funding from the ASC discharge grant, and

measures taken since October 2022 to try to slow down care package spending and implement a temporary recruitment freeze until the end of March 2023.

**Surrey Fire and Rescue - £2.6m net overspend, unchanged from M10, (£2.8m forecast overspend offset by £0.2m 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, national changes to 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 £0.2m of budget recovery plans (e.g. use of grants to cover existing staffing costs and capitalisation of staff and other appropriate costs).

**Environment, Transport and Infrastructure - £0.3m overspend –** deterioration of £0.5m primarily due to additional highway costs including increased numbers of emergency response incidents attended and safety defects reported and repaired following recent adverse weather.

**Resources – balanced position forecast, unchanged from M10, (£1.2m forecast overspend offset by £1.2m Budget recovery plan)** due to overspends of £1.4m relating to price inflation on utilities, resulting in forecast pressures in Land & Property. Furthermore, delays to the planned agile moves mean that some of the Land & Property efficiencies are unlikely to be delivered. In addition, there is continued increased demand for legal services. This is offset by £1.2m budget recovery plans and £0.2m underspends. Services have implemented a range of measures to mitigate the pressures, including use of reserves, reduced staffing costs by delaying non-statutory recruitment and continual appraisal of premises costs to mitigate the challenging inflation pressures.

**Offset by:**

- **Central Income and Expenditure - £2.5m underspend, unchanged since M10:** The forecast underspend is due to £0.3m increased interest receivable caused by improved cash balances and yield, £1.7m 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.
- **Utilisation of remaining Corporate Contingency Budget - £17m.** The total contingency budget for 2022/23 is £20m. £3m has already been allocated to fund the cost of the 2022/23 approved pay award above what was included in the budget approved in February 2022 and the cost of additional payments relating to the Real Living Wage and mileage enhancements.
- **DSG High Needs block - £1.6m budget recovery plan:** due to a reduction in the contribution required to the DSG High Needs Block offsetting reserve (paragraphs 6-8 below).

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 of February there were £7.5m of weighted risks and £1.2m of weighted opportunities, resulting in net weighted risks of £6.3m, a net improvement of £2.8m from M10. 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

6. The table below shows the projected forecast year end outturn for the High Needs Block.

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	33.0
<b><i>Deficit/(surplus)</i></b>	<b>0.0</b>
Contribution required to reserve	25.6
Reserve contribution budget	27.2
<b><i>Deficit/(surplus)</i></b>	<b>(1.6)</b>

7. As the Council remains on track to achieve its safety valve trajectory, the £1.6m surplus High Needs Block contribution has been released into the forecast as part of the budget recovery work.
8. The Council has recently received confirmation that our final monitoring report of 22/23 has been approved. As a result of the achievements with regards to the targets in the Safety Valve agreement the DfE have agreed to bring forward £11.5m of payments into 22/23. This will mean that at the end of 22/23 the Council will have received £64m of the total £100m Safety Valve funding.
9. Whilst this will bring down the deficit position at the end of this year by more than was originally projected, as the overall level of funding remains the same over the life of the Safety Valve agreement this does not change any other aspects of the anticipated trajectory or required cost containment.

### Capital Budget

10. The 2022/23 Capital Budget was approved by Council on 8th February 2022 at £212.1m, with a further £71.0m available to draw down from the pipeline and £18m budgeted for Your Fund Surrey expenditure.
11. Capital budgets were reset at M9 to ensure that they provided a more accurate position, taking into account 2021/22 carry forwards, acceleration, known delays and in-year approvals. The revised budget was re-set to £210.0m. At M11 the projected year end forecast is an underspend of £10.1m against this re-set budget. Strategic Capital Groups are working towards mitigating this slippage, to the extent possible, for the remainder of this financial year.

Strategic Capital Groups	Annual Budget	Outturn Forecast at M11	M11 Forecast Variance	M10 Forecast Variance	Change from M10 to M11	Increase / Decrease / Unchanged
	£m	£m	£m	£m	£m	
<b>Property</b>						
Property Schemes	75.8	74.8	(1.0)	(1.6)	0.6	Increase
ASC Schemes	1.6	1.5	(0.1)	(0.1)	0.0	Unchanged
CFLC Schemes	2.5	1.7	(0.8)	(0.6)	(0.2)	Decrease
<b>Property Total</b>	<b>79.9</b>	<b>78.0</b>	<b>(1.8)</b>	<b>(2.3)</b>	<b>0.5</b>	Increase
<b>Infrastructure</b>						
Highways and Transport	85.6	81.7	(3.8)	(2.9)	(0.9)	Decrease
Infrastructure and Major Projects	11.9	12.2	0.3	1.0	(0.6)	Decrease
Environment	14.7	9.9	(4.8)	(4.2)	(0.6)	Decrease
Surrey Fire and Rescue	2.5	2.7	0.2	(0.0)	0.2	Increase
<b>Infrastructure Total</b>	<b>114.6</b>	<b>106.5</b>	<b>(8.1)</b>	<b>(6.1)</b>	<b>(1.9)</b>	Decrease
<b>IT</b>						
IT Service Schemes	15.5	15.4	(0.1)	(0.2)	0.1	Increase
<b>IT Total</b>	<b>15.5</b>	<b>15.4</b>	<b>(0.1)</b>	<b>(0.2)</b>	<b>0.1</b>	Increase
<b>Total</b>	<b>210.0</b>	<b>199.9</b>	<b>(10.1)</b>	<b>(8.6)</b>	<b>(1.5)</b>	Decrease

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

12. The factors contributing towards the net changes across Strategic Capital Groups are detailed below.

- Property Schemes – £1.0m overall decrease** mainly due to the Schools Basic Need programme where contractor issues at one school and snagging delays at another school have led to scheme delays since December (-£1.2m). Furthermore, completion of part of the Children Looked After scheme is delayed to 2023/24 due to snagging (-£0.6m). These are offset by acceleration with the Independent Living programme, following a cost review (£0.6m).
- ASC Schemes - £0.1m overall decrease** due to a planned carry forward of the Major Adaptations budget, as works are not due to complete in this financial year.
- CFLC Schemes - £0.8m overall decrease** mainly due to the extension of the final phase of an Education Management System project (£0.5m), which means that the final capital contract costs will not be paid this financial year. This extension was approved after the M9 budget monitoring cycle. There are also further reductions in forecast for foster carer grants and adaptations budgets of £0.1m respectively.
- Highways and Transport Schemes - £3.8m overall decrease.** Following assessment and investigation, a number of bridge maintenance schemes are now expected to take longer to complete which will result in a reduced cost this financial year (£1.3m). Road maintenance works totalling £1.4m are also expected to be delayed until next financial year. Other schemes within the programme have been delayed for a number of different reasons including resourcing issues and the need to reprofile works to accommodate other planned works or to take advantage of lower levels of traffic during school holidays.
- Infrastructure and Major Projects - £0.3m overall increase** reflecting the latest programme for the A320 Housing Infrastructure Fund scheme, with additional works now expected to take place this financial year (£0.8m), offset by smaller days to other projects.

- **Environment Schemes - £4.8m overall decrease** primarily relating to the Sustainable Warmth grant-funded programmes. The Council has had a significant number of applications for works on Band D properties which could not progress due to grant eligibility criteria, which is determined by the Department for Business, Energy & Industrial Strategy (BEIS). This was raised with BEIS in December, at which point the delivery agent had confidence that BEIS would allow all applications to progress. However the decision to allow these to progress was only made in February, which has meant that some works had to be moved into 2023/24. Further delays have been caused by adverse weather in December, delaying installations.
- **IT Service Schemes - £0.1m overall decrease** due to a number of small variances, the largest relating to the Agile Capabilities programme (-£48k).

#### **Consultation:**

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

#### **Risk Management and Implications:**

14. 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:**

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

#### **Section 151 Officer Commentary:**

16. 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.

17. 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. 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:**

18. 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.
19. 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:**

20. 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.
21. 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

#### **Annex:**

Annex 1 – Forecast revenue budget as at 28<sup>th</sup> February 2023

## Annex 1

### Forecast revenue budget as of 28<sup>th</sup> February 2023

Service	Cabinet Member	Full Year	Full year net	Full Year net	Full year net
		Gross budget £m	budget £m	forecast £m	forecast variance £m
Education and Lifelong Learning	C Curran	222.5	21.6	21.4	(0.2)
Family Resilience	S Mooney	37.7	34.2	32.8	(1.4)
Corporate Parenting	S Mooney	120.4	105.2	113.8	8.6
Quality and Performance	S Mooney	10.6	9.6	9.4	(0.1)
Commissioning	S Mooney	138.1	53.2	64.8	11.6
CFLC Exec Director	S Mooney	(1.3)	(1.3)	(0.9)	0.4
<b>Children, Families and Lifelong Learning</b>		<b>528.0</b>	<b>222.5</b>	<b>241.4</b>	<b>18.8</b>
Public Health	M Nuti	34.5	34.5	34.5	(0.0)
Public Service Reform	M Nuti	1.1	1.9	1.9	(0.0)
<b>Public Health and PSR</b>		<b>35.6</b>	<b>36.4</b>	<b>36.4</b>	<b>(0.0)</b>
<b>Adult Social Care</b>	<b>M Nuti</b>	<b>549.6</b>	<b>403.3</b>	<b>405.3</b>	<b>2.0</b>
Highways & Transport	M Furniss / K Deanus	71.9	56.8	56.9	0.1
Environment	M Heath/ N Bramhall	76.9	74.7	74.9	0.2
Infrastructure, Planning & Major Projects	M Furniss	5.4	3.0	2.9	(0.1)
Leadership Team	M Furniss	1.5	1.5	1.6	0.0
Emergency Management	K Deanus	0.5	0.5	0.5	0.0
<b>Environment, Transport &amp; Infrastructure</b>		<b>156.3</b>	<b>136.5</b>	<b>136.8</b>	<b>0.3</b>
<b>Surrey Fire and Rescue</b>	<b>D Turner- Stewart</b>	<b>38.8</b>	<b>33.1</b>	<b>35.7</b>	<b>2.6</b>
Armed Forces & Resilience	K Deanus	0.1	0.1	0.1	0.0
Comms, Public Affairs & Engagement	T Oliver	2.1	2.1	1.9	(0.2)
<b>Communications, Public Affairs and Engagement</b>		<b>2.2</b>	<b>2.2</b>	<b>2.0</b>	<b>(0.2)</b>
PPG Leadership	T Oliver	0.3	0.3	0.2	(0.0)
Economic Growth	M Furniss	1.3	1.3	1.1	(0.2)
<b>Prosperity, Partnerships and Growth</b>		<b>1.6</b>	<b>1.6</b>	<b>1.3</b>	<b>(0.2)</b>
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	6.6	(0.1)
Surrey Arts	D Turner-Stewart	0.4	0.4	0.4	0.1
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	0.4
<b>Customers and Communities</b>		<b>32.8</b>	<b>17.4</b>	<b>17.4</b>	<b>0.0</b>
Land and Property	N Bramhall	32.5	24.0	24.8	0.8
Twelve15	D Lewis	20.1	(1.5)	(1.5)	0.0
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	6.8	(0.4)
Joint Orbis	D Lewis	6.5	6.5	6.1	(0.4)
Legal Services	D Lewis	5.4	4.9	5.6	0.7
Business Operations	D Lewis	4.0	2.0	1.8	(0.3)
Democratic Services	D Lewis	4.0	3.8	3.7	(0.0)
Corporate Strategy and Policy	D Lewis	2.1	1.6	1.4	(0.2)
Executive Director Resources	D Lewis	2.5	2.5	2.6	0.2
Transformation and Strategic Commissioning	D Lewis	1.4	1.4	1.2	(0.2)
Performance Management	D Lewis	0.2	0.2	0.1	(0.0)
<b>Resources</b>		<b>118.7</b>	<b>77.0</b>	<b>77.0</b>	<b>(0.0)</b>
<b>Corporate Expenditure</b>	<b>D Lewis</b>	<b>108.0</b>	<b>65.8</b>	<b>63.3</b>	<b>(2.5)</b>
<b>Total before DSG High Needs Block</b>					
<b>Offset</b>		<b>1,571.5</b>	<b>995.9</b>	<b>1,016.6</b>	<b>20.7</b>
<b>DSG High Needs Block Offset</b>		<b>27.2</b>	<b>27.2</b>	<b>25.6</b>	<b>(1.6)</b>
<b>Total Budget Envelopes</b>		<b>1,598.7</b>	<b>1,023.1</b>	<b>1,042.2</b>	<b>19.1</b>
<b>Contingency</b>		<b>0.0</b>	<b>17.0</b>	<b>0.0</b>	<b>(17.0)</b>
<b>Total Budget Envelopes</b>		<b>1,598.7</b>	<b>1,040.1</b>	<b>1,042.2</b>	<b>2.1</b>
<b>Central funding</b>			<b>(1,040.1)</b>	<b>(1,040.1)</b>	<b>0.0</b>
<b>Total Net revenue expenditure including DSG HNB</b>		<b>1,598.7</b>	<b>(0.0)</b>	<b>2.1</b>	<b>2.1</b>

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