

Governance, Risk and Best Value Committee

10.00am, Thursday 23 January 2025

Revenue Monitoring 2024/25 – month five report - referral from the Finance and Resources Committee

Executive/routine
Wards

1. For Decision/Action

- 1.1 The Finance and Resources Committee has referred the Revenue Monitoring 2024/25 – month five report to the Governance, Risk and Best Value Committee for scrutiny as part of its work programme.

Dr Deborah Smart
Executive Director of Corporate Services

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Referral Report

Revenue Monitoring 2024/25 – month five report - referral from the Finance and Resources Committee

2. Terms of Referral

- 2.1 On 19 November 2024, the Finance and Resources Committee considered the Revenue Monitoring 2024/25 – month five report. The report set out the projected Council-wide revenue budget position for the year, based on analysis of the first five months' financial data and forecasts of income and expenditure for the remainder of the year.
- 2.2 The Finance and Resources Committee agreed:
- 2.2.1 To note that, as of month five, an overall overspend of £12.796m is being forecast, a reduction of £13.845m from the projected position as of month three;
 - 2.2.2 To note that, at the meeting of the Edinburgh Integration Joint Board (EIJB) on 1 November, the Chief Officer was unable to present a recovery plan that could achieve in-year financial balance as required by the integration scheme;
 - 2.2.3 To note that the request from the EIJB to defer the planned in-year “brokerage” repayment of £0.9m and refer to Council a recommendation from officers that up to £11.6m of additional in-year support be provided to the EIJB, subject to consideration of future repayment;
 - 2.2.4 To note the establishment of the Budget Support and Accountability Board as a means of enhancing grip and control of financial and operational performance in key areas of pressure;
 - 2.2.5 To note that, nonetheless, the on-going need for application of the full range of controls previously put in place and the potential need for further measures to be implemented to bring expenditure back within budgeted levels;
 - 2.2.6 To note that a further update will therefore be provided to members at the Committee's next meeting in January and in the intervening period as required, including progress updates to relevant Executive Committees; and

2.2.7 To refer this report to the Governance, Risk and Best Value Committee for scrutiny as part of its work programme.

3. Background Reading/ External References

3.1 [Finance and Resources Committee – 19 November 2024 - Webcast](#)

3.2 Minute of the Finance and Resources Committee – 19 November 2024

4. Appendices

4.1 Appendix 1 - Revenue Monitoring 2024/25 – month five report
Executive Director of Corporate Services

Finance and Resources Committee

10.00am, Tuesday, 19 November 2024

Revenue Monitoring 2024/25 – month five report

Executive/routine
Wards

1. Recommendations

- 1.1 Members of the Finance and Resources Committee are asked to:
 - 1.1.1 note that, as of month five, an overall overspend of £12.796m is being forecast, a reduction of £13.845m from the projected position as of month three;
 - 1.1.2 note that, at the meeting of the Edinburgh Integration Joint Board (EIJB) on 1 November, the Chief Officer was unable to present a recovery plan that could achieve in-year financial balance as required by the integration scheme;
 - 1.1.3 note therefore the request from the EIJB to defer the planned in-year “brokerage” repayment of £0.9m and, if agreed by the Committee, refer to Council a recommendation that up to £11.6m of additional in-year support be provided to the EIJB, subject to consideration of future repayment;
 - 1.1.4 note the establishment of the Budget Support and Accountability Board as a means of enhancing grip and control of financial and operational performance in key areas of pressure;

Dr Deborah Smart

Executive Director of Corporate Services

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- 1.1.5 note, nonetheless, the on-going need for application of the full range of controls previously put in place and the potential need for further measures to be implemented to bring expenditure back within budgeted levels;
- 1.1.6 note that a further update will therefore be provided to members at the Committee's next meeting in January and in the intervening period as required, including progress updates to relevant Executive Committees; and
- 1.1.7 refer this report to the Governance, Risk and Best Value Committee for scrutiny as part of its work programme.

Revenue Monitoring 2024/25 – month five report

2. Executive Summary

- 2.1 The report sets out the projected Council-wide revenue budget position for the year, based on analysis of the first five months' financial data and forecasts of income and expenditure for the remainder of the year. Although the forecast reflects some improvement from month three, significant pressures continue to be forecast across a range of service areas, particularly within Homelessness Services and the Edinburgh Integration Joint Board (EIJB), with limited further mitigations identified thus far, highlighting a continuing need for urgent action.

3. Background

Approved 2024/25 budget

- 3.1 On 22 February 2024, members approved a balanced one-year budget for 2024/25. Achievement of this balanced position is, however, dependent upon delivery of savings and additional income across the Council totalling some £28.5m, alongside active management of pressures.
- 3.2 In addition to full delivery of these savings and additional income, a number of other risks are apparent in the current year, the most material of which are:
- (i) **delivery of almost £48m of approved savings within the EIJB**, including challenging measures around the management of new and existing demand; and
 - (ii) **demand-led pressures** across several other areas, particularly in homelessness and adult care services.
- 3.3 The month three-based update reported to the Committee's previous meeting on 19 September 2024 pointed to a projected overspend, without the taking of further remedial actions, of £26.4m, comprising pressures in service areas of £34m offset by corporate mitigations of £7.6m. In view of this position, the report indicated that a range of mitigating measures had already been initiated within both Directorates and the HSCP, with a potential need for further controls to be implemented to bring expenditure back within approved levels.

- 3.4 The remainder of the report appraises members of the updated position as of month five and sets out a number of further measures planned or already underway with the intention of reducing the extent of both in-year and recurring pressures.

4. Main report

Directorate projections

Children, Education and Justice Services – net overspend of £3.9m

- 4.1 The overall forecast for the Directorate as of month five shows a net overspend of £3.9m, an improvement of £2.1m since the equivalent position reported at month three. This position primarily reflects significant net pressures, before wider mitigations across the Directorate, in Early Years (£4m) and Home-to-School Transport (£2.5m). A more detailed update on confirmed or proposed actions to address these underlying pressures was considered by the Education, Children and Families Committee on 3 September.
- 4.2 Net mitigations totalling £2.6m have been confirmed thus far, with a number of further measures under active consideration by the Executive Director and her Senior Management Team. The majority of these mitigations are, however, one-off in nature, re-emphasising the need to prioritise the development of sustainable savings plans if these pressures are not to add to future years' savings requirements.

Place – net overspend of £10.930m

- 4.3 As of month five, the Directorate is projecting an overall overspend of £10.930m, a slight deterioration of £0.100m since the equivalent position as of month three. This overall variance comprises three main elements as set out below.
- 4.4 An increase in the overall number of households requiring to be placed in temporary accommodation during the year has given rise to a forecast in-year pressure of £9.720m, the full-year effect of which would result in a pressure of at least £20m in 2025/26. Additional detail on the background to this pressure and proposed mitigations was reported to the Housing, Homelessness and Fair Work Committee on 1 October.
- 4.5 Given the continuing deterioration in the overall position, a number of key areas of focus have been identified, including undertaking further analysis of the constituent elements of movements in the number of households requiring to be accommodated, considering potential changes to the operation of the Private Sector Leasing scheme, continuing efforts to reduce HRA voids and on-going lobbying of the UK and Scottish Governments concerning the additional costs linked to asylum dispersal policy and Ukrainian resettlement. Following approval of relevant investment in the Council's 2024/25 revenue budget, a Best Value programme has also now been initiated to co-ordinate and accelerate relevant on-going work being

performed across the Council, comprising distinct workstreams considering sourcing, strategic alignment and operational processes and controls, as well as how the service addresses statutory duties.

- 4.6 A net pressure of £1.140m is also being reported in Corporate Facilities Management, primarily reflecting additional expenditure for reactive repairs across the Council estate. The updated forecast assumes the application of £1.1m of non-recurring funding from reserves, with a number of further measures being explored to reduce the size of the remaining pressure.
- 4.7 The Culture and Wellbeing Division is forecasting a net pressure of £0.450m, a reduction of £0.280m since month three, which is primarily related to underlying staffing- and income-related pressures in the Museums and Galleries and Libraries functions. An update on the development of mitigating actions to address these pressures was reported to the Culture and Communities Committee on 3 October, with a further report then considered by Council on 7 November.
- 4.8 The Directorate's Senior Management Team is committed to developing further mitigating measures, in consultation with elected members where appropriate, to reduce the extent of the overspend by the year-end. A further update will be provided as part of the month eight report to the Committee's meeting in January and to relevant Executive Committees in the interim as required.

Corporate Services – balanced position

- 4.9 As outlined in a report elsewhere on today's agenda, the Executive Director of Corporate Services is projecting a balanced overall position for the year.

Edinburgh Integration Joint Board (EIJB) – net funding gap of £12.5m for Council-delegated services

- 4.10 The savings and recovery programme (SRP) was developed as part of the EIJB's Medium-Term Financial Strategy (MTFS) and aims to provide a structured approach to reaching financial balance and sustainability through delivery of a multi-year programme of change and efficiency. The 2024/25 programme has an ambitious in-year target of £48 million to be delivered across 25 separate savings projects. Despite best efforts in driving implementation and the successful delivery to date of related savings of approximately £24m, it is now clear that a significant in-year pressure remains.
- 4.11 In view of this position, the Chief Officer of the Edinburgh Health and Social Care Partnership (HSCP) is projecting an overall in-year funding gap for Council-delegated social care services of £12.5m. While the headline forecast before mitigations has deteriorated by £2.2m to £19.4m due to an increase in projected purchasing-related expenditure, evidence underpinning the EIJB Chief Finance Officer's most recent assessment of savings implementation and associated delivery has allowed her to provide significant assurance that further savings of £5.4m can be delivered in 2024/25 in Council-delegated services. At its meeting on

1 November, members of the EIJB also agreed to allocate £1.5m of Carer's Act slippage against the residual gap.

- 4.12 The integration scheme sets out the action which should be taken when the Chief Finance Officer is unable to provide assurance of financial breakeven. Accordingly, the EIJB Chief Officer has instigated work to prepare a recovery plan. This has been approached in a systematic way – considering potential additional income, revisiting savings projects and reviewing existing spend. An update on the development of this Plan was reported to the EIJB on 1 November.
- 4.13 Work undertaken has concluded, however, that the corresponding actions, even if all approved and delivered, are insufficient to achieve in-year financial balance. As a result, under the scheme of integration, the Council should now consider making available additional interim funding to the EIJB. If parties within the partnership cannot agree to making available additional funding to address the gap in full, the dispute resolution mechanism in the integration scheme may require to be implemented.
- 4.14 In considering the report to the Board on 1 November and the overall level of projected overspend, members of the EIJB agreed to request that the Council defer the planned in-year “brokerage” contribution of £0.9m. Meeting this request would be net-neutral to the Council's outturn, given that loss of this contribution would be offset by a corresponding reduction in the required level of additional support to the EIJB.
- 4.15 Should members agree this request, it is recommended that £11.6m of additional interim funding be made available to the EIJB, with consideration of subsequent repayment of part or all of this sum considered in the context of the overall 2024/25 outturn and the 2025/26 budget process and medium-term financial plan. Such a recommendation would require onward ratification by Council.

Overall position – Service Directorates and EIJB

- 4.16 Taken together, the above sums correspond to total service area pressures of £27.330m, a decrease of £6.667m from the position reported at month three. More detailed analysis and commentary at Directorate level, including the identification of corresponding mitigating actions, will be presented to relevant Executive Committees.

Corporate and Council-wide budgets – employee pay awards for 2024/25

- 4.17 On 9 October, COSLA gave instruction to local authorities to implement the 2024/25 pay awards for Local Government Employees (LGEs), Craft and Chief Officers across Scotland. The overall average increase for the LGE award is 4.27%, with the awards for the Craft and Chief Officer groups aligned to this position.
- 4.18 The Scottish Government has previously identified £77.5m of further funding, on a recurring basis, to meet in full the additional costs between the 3.2% offer made in

June and the revised one above. As such, the cost over and above the budget baseline of 3% to be met by the Council is £1.1m.

- 4.19 On 2 September, a revised offer was made to, and subsequently accepted by, the representative teaching trade unions, comprising a 4.27% increase across all salary points for the period from 1 August 2024 to 31 July 2025 inclusive. As with the non-teaching award, the Scottish Government will provide funding to cover the costs in excess of 3.2%, resulting in an overall additional call on the Council of £0.32m.

Other savings

- 4.20 A number of other savings are apparent in corporate or Council-wide budgets which, alongside the items above, result in net corporate mitigations of £14.534m.

	Anticipated cost/(saving) relative to budgeted levels, £m	Comments
Non-teaching staff pay award	1.100	Net additional cost of implemented award relative to baseline budget framework provision (the Scottish Government will fund, in full, the increase from 3.2% to 4.27%).
Teaching staff pay award	0.320	Net additional cost of agreed award relative to baseline budget framework provision (the Scottish Government will fund, in full, the increase from 3.2% to 4.27%).
Application of funding provided in 2024/25 Settlement for 2023/24 pay award	(3.674)	Available for offset on basis balanced overall position was achieved in 2023/24 without need to use unallocated reserves hence no requirement to reinstate these in the current year
Energy costs	(0.667)	Although, in light of the anticipated 2023/24 outturn, savings had already been assumed within the approved budget for 2024/25, a further in-year underspend is anticipated based upon updated projections.
Non-Domestic Rates – revaluation appeals	(1.200)	Following Pan-Lothian discussions with the Assessor, reductions in applicable rateable values resulting in annual savings of £0.6m in both 2023/24 and 2024/25 have been confirmed.
Council Tax – additional buoyancy	(2.148)	Projection based on confirmed 2023/24 income levels, analysis of subsequent changes in the size and profile of Council Tax base, anticipated collection rates and required bad debt provision. The projection also reflects the application of the second home premium with effect from April 2024 and estimated resulting income, aligned to the policy intent.
Application of 2023/24 underspend	(2.278)	Following the conclusion of the audit process, the prior year's underspend is available, on a one-off basis, to offset in-year pressures.
Reprioritisation of service reserves	(5.000)	Discussions with service areas have resulted in the identification of £5m of reserves that may be reprioritised to address in-year pressures.
Other net variances	(0.987)	
	(14.534)	

Overall position

- 4.21 Taken together, the net impact of projected pressures in Directorates and corporate savings results in an overall projected overspend of £12.796m as shown in **Appendix 1**. Although this represents an overall reduction of £13.845m since the month three forecast, a significant element of the favourable net movement is attributable to a range of one-off measures in service or corporate budgets, thus the underlying need to reduce frontline service expenditure remains.
- 4.22 Given this position, in addition to the specific EIJB-related actions outlined earlier in the report, the Corporate Leadership Team has previously instructed a series of measures to mitigate these pressures, including:
- (i) development of prioritised action plans in overspending areas;
 - (ii) exploring opportunities to accelerate future years' savings and/or income plans;
 - (iii) freezing earmarked departmental reserves, with release subject to explicit Section 95 Officer authorisation;
 - (iv) where underspends emerge or opportunities to reprioritise are identified, using these to support the wider financial pressures rather than reprioritised for new work; and
 - (v) scrutinising the need for all non-essential expenditure, in consultation with relevant elected members where appropriate.
- 4.23 In addition, the Council Leader has written to the UK Government highlighting the extent of homelessness-related pressures affecting the Council's budget and seeking financial and/or policy support in mitigating these. The Convener of the Finance and Resources Committee has also written to the Chair of NHS Lothian and Cabinet Secretary for Health and Social Care seeking a proportionate additional funding contribution from NHS Lothian towards costs pressures apparent within the EIJB. While no response has yet been received to the former request, the responses from both the Chair of NHS Lothian and the Cabinet Secretary have indicated that no additional funding is available at this time.

Budget Support and Accountability Board

- 4.24 The first meeting of the Budget Support and Accountability Board (BSAB) also took place on 14 October. The BSAB has been formed to increase senior officer grip and control on financial and operational performance, provide a constructive forum in which to discuss potential mitigating actions and facilitate effective ownership and accountability. The key overriding aim of the Board is to protect the financial sustainability of the organisation by ensuring that approved budgets are met. The first meeting explored, with relevant senior officers, pressures across the full range of areas referenced in this report, with a number of follow-up actions agreed.

Further actions

- 4.25 While of themselves insufficient to bridge the remaining gap and, in some cases, one-off in nature, officers will also continue to consider whether any further mitigations might be available in non-service budgets. These actions include a review of corporate reserves and consideration of additional income relative to budget potentially available through changes to the Council's Non-Domestic Rates Empty Property Relief policy (where the position will be clearer in January once recovery action has been initiated).

Savings delivery

- 4.26 Progress in the delivery of approved savings and additional income is shown in **Appendix 2**, indicating that some 90% of these by value are currently expected to be delivered. In cases where full delivery is not currently anticipated, relevant shortfalls are included in variances referenced in preceding sections.

5. Next Steps

- 5.1 Given the range of pressures outlined in the report, urgent action requires to be taken to reduce frontline service expenditure if the Council's financial stability and sustainability is not to be compromised. In addition to specific EIJB-related actions, the Corporate Leadership Team has therefore instructed a series of measures to mitigate these pressures, the effectiveness of which will be reviewed on a continuous basis and additional actions implemented as appropriate.
- 5.2 A further update will be provided to members of the Committee in January.

6. Financial impact

- 6.1 As of month five, an overall overspend of £12.796m is forecast. Failure to break even in 2024/25 would increase the savings requirement in 2025/26 due to a need to reinstate the General Fund unallocated reserve. It would also reduce the options to address future years' budget gaps and means existing expenditure is significantly exceeding in-year resources.
- 6.2 The report therefore acutely emphasises the importance of proactive management of pressures and delivery of approved savings in maintaining the integrity of the budget framework.

7. Equality and Poverty Impact

- 7.1 There are no direct relevant impacts arising from the report's contents. Mitigating actions identified will in all cases seek to minimise any service or policy impacts.

8. Climate and Nature Emergency Implications

- 8.1 There are no direct relevant impacts arising from the report's contents. Mitigating actions identified will in all cases seek to minimise any service or policy impacts.

9. Risk, policy, compliance, governance and community impact

- 9.1 There are no direct relevant impacts arising from the report's contents. Mitigating actions identified will in all cases seek to minimise any service or policy impacts.

10. Background reading/external references

- 10.1 [Financial update](#), Edinburgh Integration Joint Board, 1 November 2024
- 10.2 [Mitigating Museums and Galleries Budget Pressures 2024-25](#), Culture and Communities Committee, 3 October 2024
- 10.3 [Response to the Monitoring Officer report on conflicting legal obligations](#), Housing Homelessness and Fair Work Committee, 1 October 2024
- 10.4 [Revenue Monitoring 2024/25 – month three report](#), Finance and Resources Committee, 19 September 2024
- 10.5 [Managing In-Year Pressures](#), Education, Children and Families Committee, 3 September 2024
- 10.6 [Assisted Home to School Transportation Budget Pressures](#), Education, Children and Families Committee, 3 September 2024
- 10.7 [Financial update](#), Edinburgh Integration Joint Board, 20 August 2024
- 10.8 [Revenue Budget Framework and Medium-Term Financial Plan \(MTFP\) 2024/29 – further update](#), Finance and Resources Committee, 6 February 2024
- 10.9 [Revenue Budget Framework and Medium-Term Financial Plan \(MTFP\) 2024/29 – progress update](#), Finance and Resources Committee, 25 January 2024

11. Appendices

- 11.1 Appendix 1 - 2024/25 Revenue Budget – Projected Expenditure Analysis
- 11.2 Appendix 2 – Approved savings, 2024/25 – current status

2024/25 Revenue Budget - Projected Expenditure Analysis - Month 5

	Revised Budget	Projected Outturn	Outturn Variance	Percentage Variance
Directorate / Division	£000	£000	£000	
Corporate Services (including Chief Executive's Office)	91,369	91,369	0	0.0
Children, Education and Justice Services	519,269	523,169	3,900	0.8
Health and Social Care	331,430	343,930	12,500	3.8
Place	296,137	307,067	10,930	3.7
Lothian Valuation Joint Board	4,063	4,063	0	0.0
Directorate / Division total	1,242,268	1,269,598	27,330	2.2
Non-service specific areas				
Loan Charges / interest and investment income	80,093	79,093	(1,000)	(1.2)
Other non-service specific costs less sums to be disaggregated:	45,163	44,605	(558)	(1.2)
- Energy (for additional costs)	667	0	(667)	(100.0)
- Discretionary Rates	720	720	0	0.0
Tram Shares	8,500	8,500	0	0.0
Council Tax Reduction Scheme	27,382	27,382	0	0.0
Non Domestic Rates Relief	8,329	8,329	0	0.0
Net Cost of Benefits	(127)	(127)	0	0.0
Non-service specific areas total	170,727	168,502	(2,224)	(1.3)
Movements in reserves				
Net contribution to / (from) earmarked funds	(45,398)	(55,560)	(10,162)	22.4
Net contribution to / (from) unallocated funds	0	0	0	n/a
Movements in reserves total	(45,398)	(55,560)	(10,162)	22.4
Sources of funding				
General Revenue Funding	(604,099)	(604,099)	0	0.0
Non-Domestic Rates	(407,645)	(407,645)	0	0.0
Council Tax	(355,852)	(358,000)	(2,148)	(0.6)
Sources of funding total	(1,367,596)	(1,369,744)	(2,148)	(0.2)
In-year (surplus) / deficit	0	12,796	12,796	0.9

Approved savings, 2024/25 - status as of month five

Proposal description/area	2024/25 Approved Saving	Saving BRAG assessment				Confirmed or planned mitigating actions where full or partial shortfall in delivery identified
		Green	Amber	Red	Black	
		£'000	£'000	£'000	£'000	
Children, Education and Justice Services						
Contract and Commissioning savings	906	906	0	0	0	
Wellington School - former monies	160	160	0	0	0	
Fees and charges	232	232	0	0	0	
Redeployment costs	265	0	265	0	0	
					Actively working to manage position and anticipate that this will be resolved within the current financial year.	
Total savings	1,563	1,298	265	0	0	
Corporate Services						
Corporate Services - Best Value Review	500	500	0	0	0	
					The measure identified for 2024/25 is non-recurring. Work is ongoing to develop recurring savings proposals for 2025/26.	
Investigation and Review - savings against approved budget	250	250	0	0	0	
Fees and Charges	19	19	0	0	0	
Redeployment costs	236	0	0	236	0	
Total savings	1,005	769	0	236	0	
Place						
Homelessness (cumulative target)	3,450	3,450	0	0	0	
					VOIDS have reduced from 1,464 in June 2023 to 1,068 in August 2024 with an estimated benefit of 194 households coming out of temporary accommodation with a corresponding annual saving of £4.6m.	
Property Rationalisation (cumulative target)	1,000	1,000	0	0	0	
Energy Efficiency	500	500	0	0	0	
Place Efficiencies	395	0	395	0	0	
Efficiency saving supported by capital expenditure	195	195	0	0	0	
					Met from Roads and Infrastructure in line with capital investment.	
Waste and Cleansing (Best Value Review)	1,000	522	0	478	0	
					There has been slippage in development and implementation of the Best Value saving. The service is considering options for full delivery of the approved £2.5m saving from 2025/26. The projected slippage in 2024/25 is being offset on a non-recurring basis by vacancies arising from timescales for implementation of additional investment in Cleansing services.	
Homelessness (Best Value Review)	500	500	0	0	0	
					This will be achieved through the savings from off-the-shelf purchases that were approved after the 2024/25 budget was set.	
Transport ALEOs	2,300	2,300	0	0	0	
					An updated review of the financial model confirms that a reduced contribution to Edinburgh Trams is achievable in 2024/25.	
Strategic Review of Parking	1,000	1,000	0	0	0	
Fees and Charges	736	650	71	15	0	
					Red saving relates to garage rents. It was subsequently agreed not to increase fees until a structural condition review has been undertaken.	
Pay and Display	1,000	1,000	0	0	0	
Bus Lane Camera Enforcement	1,000	1,000	0	0	0	
Redeployment costs	179	67	0	112	0	
					One employee has now left the Council. Full-year remaining pressure is now £0.071m.	
Total savings	13,255	12,184	466	605	0	
Corporate						
NDR Empty Property Relief	7,000	7,000	0	0	0	
					Given the timing of billing and recovery, it remains too early to assess fully the achievement of this saving. Based on the additional billable amount, however, it is anticipated that income received, less the projected cost of reliefs (including those for the Council's own buildings), will meet the level assumed in the approved budget.	
Council Tax - second homes	2,250	2,250	0	0	0	
					While the level of additional income generated will be influenced by the extent of behavioural change, consistent with the policy intent, based on the additional billed amount it is anticipated that the full amount of the budgeted income will be achieved.	
Cash balances - additional interest	2,000	2,000	0	0	0	
					Based on sums received to date and projections of available balances and interest rates for the remainder of the year, the additional income is expected to be achieved in full.	
Contract and procurement savings	1,400	0	0	1,400	0	
					Until business cases are fully developed and implemented, there remains a risk as to achievement of the savings target. A one-off corporate budget mitigation assumed in the budget framework going forward has been identified meantime pending development of means to deliver this saving on a recurring basis.	
Total savings	12,650	11,250	0	1,400	0	
	28,473	25,501	731	2,241	0	
		89.6%	2.6%	7.9%	0.0%	