

WEST DUNBARTONSHIRE COUNCIL
REVENUE BUDGETARY CONTROL 2023/24
SUMMARY

APPENDIX 1

PERIOD END DATE

31 October 2023

Department Summary	Total Budget	Spend to Date	Projected Spend	Variance		Annual RAG Status
	£000	£000	£000	£000	%	
Resources	1,662	5,230	2,187	525	31.6%	↓
Regulatory and Regeneration	3,112	1,953	2,812	(300)	-9.6%	↑
People & Technology	10,261	6,479	10,203	(58)	-0.6%	↑
Citizens, Culture and Facilities	14,287	8,638	14,536	249	1.7%	↓
Education, Learning and Attainment	119,364	66,876	122,748	3,384	2.8%	↓
Roads and Neighbourhood	16,191	18,348	17,807	1,616	10.0%	↓
Housing and Employability	2,384	1,674	2,489	105	4.4%	↓
Miscellaneous Services	7,529	4,488	7,975	446	5.9%	↓
Vacancy Freeze	990	0	0	(990)	-100.0%	↑
Loan Charges	13,976	3,494	13,976	0	0.0%	→
Capital Receipts used to fund Loan Charges	(2,884)	(253)	(2,884)	0	0.0%	→
Requisition (VJB)	732	195	779	47	6.4%	↓
Requisition (SPT)	1,588	1,588	1,588	0	0.0%	→
Requisition (CJP)	1,697	0	63	(1,634)	-96.3%	↑
Requisition (HSCP)	84,671	21,168	84,671	0	0.0%	→
Non GAE Allocation	(7,328)	(1,832)	(7,328)	0	0.0%	→
Total Expenditure	268,231	138,046	271,622	3,390	1.3%	↓
Council Tax	(40,254)	(16,773)	(40,254)	0	0.0%	→
Revenue Support Grant	(126,501)	(52,028)	(125,863)	638	-0.5%	↓
Non Domestic Rates	(93,396)	(38,915)	(93,396)	0	0.0%	→
Use of Reserves	(8,080)	(3,367)	(9,323)	(1,243)	15.4%	↑
Total Resources	(268,231)	(111,082)	(268,837)	(605)	0.2%	↑
Net Expenditure	0	26,964	2,785	2,785	1.0%	↓

WEST DUNBARTONSHIRE COUNCIL
REVENUE BUDGETARY CONTROL 2023/24
RESOURCES SUMMARY

APPENDIX 2

PERIOD END DATE

31 October 2023

Service / Subjective Summary	Total Budget	Spend to Date	Projected Spend	Variance		Annual RAG Status
Service Summary	£000	£000	£000	£000	%	
Audit	68	(66)	70	2	3%	↓
Finance	1,291	816	1,374	83	6%	↓
Rent Rebates & Allowances	(341)	2,310	(256)	85	-25%	↓
Revenues & Benefits	2,233	1,401	2,236	3	0%	↓
Finance Business Centre	323	173	330	8	2%	↓
Cost of Collection of Rates	17	0	36	19	116%	↓
Cost of Collection of Council Tax	(798)	(177)	(823)	(25)	3%	↑
Office Accommodation	1,231	273	1,280	49	4%	↓
Corporate Assets	(2,361)	620	(2,060)	301	-13%	↓
Corporate Asset Maintenance	0	(120)	0	0	0%	→
Total Net Expenditure	1,662	5,230	2,187	525	32%	↓

WEST DUNBARTONSHIRE COUNCIL
 REVENUE BUDGETARY CONTROL 2023/24
 REGULATORY AND REGENERATION SUMMARY

APPENDIX 2

PERIOD END DATE 31 October 2023

Service / Subjective Summary	Total Budget	Spend to Date	Projected Spend	Variance		Annual RAG Status
Service Summary	£000	£000	£000	£000	%	
Democratic and Registration Service	780	400	777	(3)	(0)	↑
Environmental Health	744	417	732	(12)	(0)	↑
Licensing	(149)	(183)	(190)	(41)	0	↑
Legal Services	740	472	727	(13)	(0)	↑
Planning	687	27	428	(259)	(0)	↑
Procurement	156	321	155	(1)	(0)	↑
Economic Development	155	499	183	28	0	↓
Total Net Expenditure	3,112	1,953	2,812	(300)	(0)	↑

WEST DUNBARTONSHIRE COUNCIL
 REVENUE BUDGETARY CONTROL 2023/24
 PEOPLE AND TECHNOLOGY

APPENDIX 2

PERIOD END DATE

31 October 2023

Service / Subjective Summary	Total Budget	Spend to Date	Projected Spend	Variance		Annual RAG Status
Service Summary	£000	£000	£000	£000	%	
Transactional Services	810	472	814	4	0%	↓
Strategic People and Change	2,034	1,107	2,079	45	2%	↓
Information Services	4,631	3,396	4,529	(102)	-2%	↑
Central Administration Support	2,786	1,504	2,781	(5)	0%	↑
Total Net Expenditure	10,261	6,479	10,203	(58)	-1%	↑

**WEST DUNBARTONSHIRE COUNCIL
REVENUE BUDGETARY CONTROL 2023/24
CITIZENS, CULTURE AND FACILITIES**

APPENDIX 2

PERIOD END DATE

31 October 2023

Service / Subjective Summary	Total Budget	Spend to Date	Projected Spend	Variance		Annual RAG Status
Service Summary	£000	£000	£000	£000	%	
Communications & Marketing	259	102	260	1	1%	↓
Citizen Services	1,308	834	1,339	31	2%	↓
Performance & Strategy	236	114	225	(11)	-4%	↑
Clydebank Town Hall	340	134	273	(67)	-20%	↑
Libraries	1,814	962	1,833	19	1%	↓
Arts and Heritage	301	173	315	14	5%	↓
Catering Services	4,635	2,740	4,683	48	1%	↓
Building Cleaning	1,785	1,042	1,818	33	2%	↓
Building Cleaning PPP	(218)	(165)	(205)	14	-6%	↓
Facilities Assistants	2,307	1,191	2,287	(20)	-1%	↑
Facilities Management	556	302	572	17	3%	↓
Communities	917	1,171	1,098	181	20%	↓
Events	48	37	37	(11)	-22%	↑
Total Net Expenditure	14,287	8,638	14,536	249	2%	↓

**WEST DUNBARTONSHIRE COUNCIL
REVENUE BUDGETARY CONTROL 2023/24
EDUCATION, LEARNING AND ATTAINMENT**

APPENDIX 2

PERIOD END DATE

31 October 2023

Service / Subjective Summary	Total Budget	Spend to Date	Projected Spend	Variance		Annual RAG Status
	£000	£000	£000	£000	%	
Primary Schools	33,730	19,434	33,475	(255)	-1%	↑
Secondary Schools	33,013	19,716	33,369	356	1%	↓
Specialist Educational Provision	17,358	9,762	20,628	3,270	19%	↓
Psychological Services	606	284	573	(33)	-5%	↑
Sport Development / Active Schools	627	(193)	627	0	0%	→
Early Education	9,530	9	9,490	(40)	0%	↑
PPP	16,501	12,041	16,518	17	0%	↓
Creative Arts	654	315	650	(4)	-1%	↑
Curriculum for Excellence	92	64	92	0	0%	→
Central Admin	953	834	956	3	0%	↓
Workforce CPD	365	181	354	(11)	-3%	↑
Performance & Improvement	453	267	447	(6)	-1%	↑
Education Development	2,025	1,005	2,037	12	1%	↓
Raising Attainment - Primary	0	0	0	0	0%	→
Leisure Management	3,459	3,158	3,534	75	2%	↓
Raising Attainment - Secondary	0	0	0	0	0%	→
Pupil Equity Fund (including LAC PEF)	0	0	0	0	0%	→
Total Net Expenditure	119,364	66,876	122,748	3,384	3%	↓

WEST DUNBARTONSHIRE COUNCIL
 REVENUE BUDGETARY CONTROL 2023/24
 ROADS AND NEIGHBOURHOOD

APPENDIX 2

PERIOD END DATE

31 October 2023

Service / Subjective Summary	Total Budget	Spend to Date	Projected Spend	Variance		Annual RAG Status
Service Summary	£000	£000	£000	£000	%	
Transport, Fleet & Maintenance Services	(601)	346	(366)	235	-39%	↓
Roads Services	3,014	3,496	3,430	416	14%	↓
Grounds Maintenance & Street Cleaning Client	7,416	4,326	7,416	0	0%	→
Outdoor Services	194	104	278	84	43%	↓
Burial Grounds	(265)	(80)	(241)	24	-9%	↓
Crematorium	(1,101)	(421)	(983)	118	-11%	↓
Waste Services	9,757	5,557	10,429	672	7%	↓
Depots	0	0	0	0	0%	→
Capital Investment Programme	(5)	166	2	7	-140%	↓
Consultancy Services	225	548	265	40	18%	↓
Ground Maintenance & Street Cleaning Trading A/c	(2,443)	4,306	(2,423)	20	-1%	↓
Total Net Expenditure	16,191	18,348	17,807	1,615	10%	↓

WEST DUNBARTONSHIRE COUNCIL
 REVENUE BUDGETARY CONTROL 2023/24
 HOUSING AND EMPLOYABILITY

APPENDIX 2

PERIOD END DATE

31 October 2023

Service / Subjective Summary	Total Budget	Spend to Date	Projected Spend	Variance		Annual RAG Status
Service Summary	£000	£000	£000	£000	%	
Working 4 U	2,238	1,456	2,192	(46)	-2%	↑
Homeless Persons	482	860	744	262	54%	↓
Private Sector housing	18	8	18	0	0%	→
Private Sector Housing Grants	81	0	83	2	2%	↓
Housing Maintenance Trading A/c	(877)	(730)	(896)	(19)	2%	↑
Housing Asset and Investment	50	1	0	(50)	-100%	↑
Anti Social Behaviour	392	79	348	(44)	-11%	↑
Total Net Expenditure	2,384	1,674	2,489	105	4%	↓

WEST DUNBARTONSHIRE COUNCIL
 REVENUE BUDGETARY CONTROL 2023/24
 MISCELLANEOUS

APPENDIX 2

PERIOD END DATE

31 October 2023

Service / Subjective Summary	Total Budget	Spend to Date	Projected Spend	Variance	Annual RAG Status
Service Summary	£000	£000	£000	£000	%
Sundry Services	5,588	3,452	6,053	465	8% ↓
Members Allowances, etc	701	373	699	(2)	0% ↑
Chief Executive and Chief Officers	1,240	663	1,223	(17)	-1% ↑
Total Net Expenditure	7,529	4,488	7,975	446	6% ↓

YEAR END DATE

31 October 2023

Budget Details	Variance Analysis			
	Total Budget	Projected Spend	Variance	RAG Status
	£000	£000	£000	%

Resources					
Finance	1,291	1,374	83	6%	↓
The service provided by this area deals with Accountancy, Capital, Treasury, Reconciliations, Cash Office and Municipal Bank					
Main Issues / Reason for Variance	Main reason for adverse variance is full turnover savings are not being achieved.				
Mitigating Action	None available at this time.				
Anticipated Outcome	Adverse variance is anticipated				

Rent Rebates & Allowances	(341)	(256)	85	-25%	↓
Service Description	Payment of Rent Rebates and other Allowances				
Main Issues / Reason for Variance	Reduction in overpayment (OP) recoveries is due to DWP recovering some HB OP's against Universal Credit, subject to the OP reason. Previously the Council would have received 40% subsidy in OP's with the ability to recover 100% of the OP, therefore a potential to receive up to 140% of the OP value. This change means we receive 100% subsidy of the OP therefore a reduction from the potential 140% that could have been recovered.				
Mitigating Action	None available at this time.				
Anticipated Outcome	Adverse variance is anticipated				

Corporate Assets	(2,361)	(2,060)	301	-13%	↓
Service Description	This service provides asset and estate management				
Main Issues / Reason for Variance	Savings options have not been realised in respect of re letting of proposed sites, which has therefore left the Council liable.				
Mitigating Action	The unachieved amount of saving (£0.427m) will be funded from the smoothing fund for 2023/24. It is anticipated that the full saving will be achieved in future years.				
Anticipated Outcome	After use of the smoothing fund, a favourable variance is anticipated.				

YEAR END DATE

31 October 2023

Budget Details	Variance Analysis			
	Total Budget	Projected Spend	Variance	RAG Status
	£000	£000	£000 %	
Regulatory and Regeneration				

Planning	687	428	(259)	-38%	↑
Service Description	This Service provides Building & Planning services				
Main Issues / Reason for Variance	The main reason for the favourable variance is that income is higher than budgeted. The additional income predicted is an in-year benefit only as a result of one-off additional fees.				
Mitigating Action	No action is possible at this time.				
Anticipated Outcome	A favourable variance is anticipated.				

People & Technology

Information Services	4,631	4,529	(102)	-2%	↑
Service Description	This service area provides general ICT support to the Council and also supports transformational change and modernisation of working practices through technology				
Main Issues / Reason for Variance	Main reason for the favourable variance is additional telephone costs are being offset by recharge income to recover these from other services. In addition centralised printing and leasing costs for copiers are anticipated to overspend during the year.				
Mitigating Action	None at this moment				
Anticipated Outcome	Favourable variance overall is anticipated				

Citizens, Culture and Facilities

Clydebank Town Hall	340	273	(67)	-20%	↑
Service Description	The service provides civic accommodation and facilities within Clydebank				
Main Issues / Reason for Variance	The main reason for the favourable variance is reduced expenditure on property costs (principally gas and non-domestic rates). There has also been an increase in projected income.				
Mitigating Action	None necessary.				
Anticipated Outcome	Favourable variable anticipated.				

YEAR END DATE

31 October 2023

Budget Details	Variance Analysis				
	Total Budget	Projected Spend	Variance	RAG Status	
	£000	£000	£000	%	
Communities	917	1,098	181	20%	↓
Service Description	This service provides support to communities				
Main Issues / Reason for Variance	There have been delays in achieving the communities restructure saving of £383k. The delay is due to time taken for consultation/ job evaluation panel. Revised savings expected are for 6 months only.				
Mitigating Action	Adverse variance will be covered from the "smoothing fund".				
Anticipated Outcome	Nil variance after use of "smoothing fund".				

Education , Learning and Attainment

Primary Schools	33,730	33,475	(255)	-1%	↑
Service Description	This service area includes all Primary Schools.				
Main Issues / Reason for Variance	The principal adverse variances are an increase in the caseload for clothing grants (£122k) and an overspend against APT&C employee costs (£195k) following the increase in turnover targets . SPT bus contract costs are also anticipated to be higher (£36k) than when the budget was set. Offsetting this is a favourable variance against school meals income following an alteration in the expansion of free school meals to primaries 6 and 7 (£220k) albeit income from lets is adverse (£18k). Utility prices have been particularly volatile over the past 18 months. Electricity and gas budgets were increased by about 11% for 2023/24 . However, actual prices for electricity have increased by up to 70% while gas prices have fallen by 22%. The overall impact has been favourable - while electricity has an adverse variance of £68k while gas has a favourable variance of £467k.				
Mitigating Action	Expenditure (particularly utility prices) and income (particularly income from school meals in the new academic year) will be closely monitored.				
Anticipated Outcome	An underspend is anticipated.				

YEAR END DATE

31 October 2023

Budget Details	Variance Analysis				RAG Status
	Total Budget	Projected Spend	Variance		
	£000	£000	£000	%	
Secondary Schools	33,013	33,369	356	1%	↓
Service Description	This service area includes all Secondary Schools.				
Main Issues / Reason for Variance	The principal adverse variances are an overspend on APT&C employee costs (£46k) following the increase in turnover targets and an overspend on teacher costs (£49k) . Income from lets (£86k) and from school meals (£200k) are likely to be less than anticipated when the budget was set. Utility prices have been particularly volatile over the past 18 months. Electricity and gas budgets were increased by about 11% for 2023/24 . However, actual prices for electricity have increased by up to 70% while gas prices have fallen by 22%. The overall impact has been favourable - while electricity has an adverse variance of £33k while gas has a favourable variance of £119k. The budget for non-domestic rates was increased by almost 12% in 2023/24 but actual charges are 22% higher resulting in an adverse variance of £64k.				
Mitigating Action	Expenditure and income will be closely monitored.				
Anticipated Outcome	An overspend is anticipated.				
Specialist Educational Provision	17,358	20,628	3,270	19%	↓
Service Description	This service area covers all ASN Services.				
Main Issues / Reason for Variance	The principal adverse variances are an overspend on employee costs, principally APT&C, (£323k) following the increase in turnover targets and the knock-on effects of last year's higher pay increase . Transport costs will be significantly over-budget due to difficulties sourcing sufficient taxis with a subsequent need to replace them with buses (£288k). While the number of pupils on day placements is currently on a par with last year the average increase in daily rates from providers is 20% .Day placement costs are therefore significantly higher (£532k) while residential placements (£2.014m) are 18% greater at a time when residential placement costs have also increased considerably. There is an adverse variance against the budget for placements with other local authorities (£129k) and projected income from other local authority placements within West Dunbartonshire is also adverse (£96k). Property costs (£53k) - principally electricity - are higher than when the budget was set. Income to assist with Ukrainian pupils (£176k) has been received and will offset additional employee costs.				
Mitigating Action	Expenditure and income will be closely monitored.				
Anticipated Outcome	An overspend is anticipated.				

YEAR END DATE

31 October 2023

Budget Details	Variance Analysis				
	Total Budget	Projected Spend	Variance	RAG Status	
	£000	£000	£000	%	
Leisure Management	3,459	3,534	75	2%	↓
Service Description	Payment to West Dunbartonshire Leisure Trust for leisure services				
Main Issues / Reason for Variance	The management fee to WDLT has been higher because of delays in the reduction in community facilities provision. In addition budgeted contribution from Education towards overall management fee overstated.				
Mitigating Action	None at the moment.				
Anticipated Outcome	Adverse variance is anticipated.				
Roads and Neighbourhood					
Roads Services	3,014	3,430	417	14%	↓
Service Description	This service relates to Roads operations, design, structures, street lighting, road safety and school crossing patrols				
Main Issues / Reason for Variance	Plant hire costs have increased during the year to a level not foreseen when the budget was set (£268k) . Similarly, electricity and street lighting costs have increased during the year to a level not anticipated when the budget was set due to unique inflationary pressures (£289k). Miscellaneous property costs are also £12k greater than anticipated (the largest being the depot cost allocation including a higher electricity element). Payments to contractors/materials (£520k) are anticipated to be higher than anticipated when the budget was set. As a result of higher operating costs income, including capital recharges, are anticipated to be greater than budgeted (£673k)				
Mitigating Action	Management will continue to monitor all budget heads with a view to minimising the overspend.				
Anticipated Outcome	An adverse variance is anticipated.				
Transport, Fleet & Maintenance Services	(601)	(366)	235	-39%	↓
Service Description	Transport services across WDC				
Main Issues / Reason for Variance	The cost of specialist repairs and materials/parts has increased to levels not reflected in current budgets. VTU income remains adverse (£55k) due to continuing restrictions on what MOTs are undertaken.				
Mitigating Action	Expenditure and income will continue to be monitored.				
Anticipated Outcome	Overspend anticipated at present.				

YEAR END DATE

31 October 2023

Budget Details	Variance Analysis				RAG Status
	Total Budget	Projected Spend	Variance		
	£000	£000	£000	%	
Outdoor Services	194	278	84	43%	↓
Service Description	This service covers the outdoor sporting facilities provided by WDC and public conveniences				
Main Issues / Reason for Variance	Income from fees and charges is unlikely to be as budgeted (£71k). Other costs - principally electricity - higher than when the budget was set.				
Mitigating Action	Income will be monitored to establish whether there has been a downturn in demand.				
Anticipated Outcome	Overspend anticipated.				
Crematorium	(1,101)	(983)	118	-11%	↓
Service Description	This service provides crematorium services within the Council area				
Main Issues / Reason for Variance	Although there are savings on gas costs income from cremations is less than budgeted with income less than the corresponding period last year.				
Mitigating Action	Income and expenditure will continue to be monitored throughout the year.				
Anticipated Outcome	The increased income target is unlikely to be met				
Waste Services	9,757	10,429	672	7%	↓
Service Description	Waste Collection and Refuse disposal services				
Main Issues / Reason for Variance	Employee costs are higher due to the knock-on effect of the higher pay award , higher turnover targets and higher overtime than reflected in the budget (£114k) . Transport costs, principally hires, are greater than anticipated when the budgets were set because of delays in acquiring new vehicles (£275k). The number of tonnes going to landfill is also greater than anticipated (£271k).				
Mitigating Action	Waste removal/tonnage costs in particular will be closely monitored.				
Anticipated Outcome	Overspend anticipated				

YEAR END DATE

31 October 2023

Budget Details	Variance Analysis			
	Total Budget	Projected Spend	Variance	RAG Status
	£000	£000	£000	%
Housing and Employability				

Homeless Persons	482	744	262	54%	↓
Service Description	This service seeks to prevent homelessness occurring across the authority and improves access to support services				
Main Issues / Reason for Variance	The adverse variance is due to the inflationary effect on costs of white goods and furniture together with requirement to retain bed and breakfast places due to demand / delay in having WDC properties available,				
Mitigating Action	It is expected that the need for bed and breakfast contingency will cease later in year as more WDC properties become ready for occupancy				
Anticipated Outcome	A year end overspend is anticipated				

Housing Asset and Investment	50	0	(50)	-100%	↑
Service Description	This service manages capital investment across council and private sector housing stock.				
Main Issues / Reason for Variance	Employee costs are showing a favourable variance due to vacant posts within the service. Employee cost underspend is offset by a reduction in the level of income being recharged to the Housing Revenue Account.				
Mitigating Action	None Required				
Anticipated Outcome	Slight underspend at year end				

YEAR END DATE

31 October 2023

Budget Details	Variance Analysis			
	Total Budget	Projected Spend	Variance	RAG Status
	£000	£000	£000	%
Miscellaneous				

Sundry Services	5,588	6,053	465	8%	↓
Service Description	This service area budgets for non departmental specific costs such as pensions costs, external grants and elderly welfare payments, external audit fees and insurance costs. The service heading also holds a number of general savings options which have still to be fully allocated eg procurement targets.				
Main Issues / Reason for Variance	One of the main reasons for this variance relates to anticipated increased cost of insurance (£0.300m). The Council's insurance policies have recently been renewed and the revised policies have increased excesses with an increased requirement of "self-insurance". The remaining variance is the result of the procurement savings target not being fully achieved.				
Mitigating Action	Income and expenditure will continue to be monitored throughout the year.				
Anticipated Outcome	An overall adverse variance is anticipated at this time				

Other

Vacancy Freeze	990	0	(990)	-100%	↑
Service Description	This budget represents the removal of budgeted vacancies from service departments.				
Main Issues / Reason for Variance	The favourable variance reflects the non filling of vacancies due to the implementation of recruitment restrictions.				
Mitigating Action	None required.				
Anticipated Outcome	A favourable variance is anticipated				

YEAR END DATE

31 October 2023

Budget Details	Variance Analysis				RAG Status
	Total Budget	Projected Spend	Variance		
	£000	£000	£000	%	
Requisition (Criminal Justice Partnership)					
Requisition (CJP)	1,697	63	(1,634)	-96%	↑
Service Description	This cost represents the payment made to HSCP in relation to the Criminal Justice Partnership				
Main Issues / Reason for Variance	Historically the budget has been set to include the Criminal Justice ringfenced expenditure (£1.634m) and the (CPP) Community Justice Transitional Funding (£0.063m). However, the ringfenced expenditure is directly incurred by HSCP; with the associated ringfenced Scottish Government funding being paid direct to the HSCP and as such has been removed from the projected council spend and the projected council income. Overall, this is a nil effect to the Council's budgetary control outturn. The forecast outturn remaining, represents the payment due to HSCP with regards the CPP element (£0.063m) which the council receives as part of the RSG and is due to be paid over to the HSCP.				
Mitigating Action	None Required				
Anticipated Outcome	Overall, nil impact on outturn position.				
Resources					
Revenue Support Grant	(126,501)	(125,863)	638	-1%	↓
Service Description	This income represents the funding received from the Scottish Government known as the "Revenue Support Grant".				
Main Issues / Reason for Variance	Historically the budget has been set to include the income for the Criminal Justice Partnership. This element of income has been removed from the forecast outturn (£1.634m), as has the associated expenditure as reflected within the CJP requisition payment. This is offset by additional general revenue grant income (£0.995m) which has been increased to reflect updated assumptions based on the most recent Scottish Government payment profile.				
Mitigating Action	None Required				
Anticipated Outcome	A favourable variance is anticipated				
Use of Reserves	(8,080)	(9,323)	(1,243)	15%	↑
Service Description	This budget represents the use of General Fund Reserves.				
Main Issues / Reason for Variance	The budgeted amount of reserves reflects the amount that was required to balance the budget at the beginning of the financial year. Since then, additional amounts have been identified for use, from within the earmarked balances, including the use of the smoothing fund, to fund the cost of those savings options which will not be achieved fully in year as identified in Appendix 4.				
Mitigating Action	None Required				
Anticipated Outcome	A favourable variance is anticipated				