

**ITEM No ...6.....**

**REPORT TO: POLICY AND RESOURCES COMMITTEE – 22 AUGUST 2022**

**REPORT ON: REVENUE MONITORING 2022/2023**

**REPORT BY: EXECUTIVE DIRECTOR OF CORPORATE SERVICES**

**REPORT NO: 192-2022**

**1 PURPOSE OF REPORT**

1.1 To provide Elected Members with an analysis of the 2022/2023 projected revenue outturn as at 30 June 2022 and the impact on the Council's overall balances position.

**2 RECOMMENDATIONS**

2.1 It is recommended that Elected Members:

- a note that the overall General Fund as at 30 June 2022 is projecting an underspend of £1.291m against the adjusted 2022/2023 Revenue Budget and the impact this has on the projected Council's General Fund Balances.
- b note the budget adjustments totalling £16.611m and detailed in second column of Appendix A (and summarised in Appendix E) as virements to the previous approved Revenue Budget;
- c note the position on Covid-related expenditure and Covid funding, that is included within the overall projection but is set out separately for information in Appendix B and paragraph 6.1.
- d note that the Housing Revenue Account as at 30 June 2022 is projecting a breakeven position against the adjusted HRA 2022/2023 Revenue Budget and the impact this has on the element of the projected Renewal & Repair Fund balance earmarked to HRA.
- e note the position on ring-fenced grants expenditure outlined in Appendix C.
- f agree that the Council Leadership Team will take every reasonable action to ensure that the 2022/2023 revenue expenditure is below or in line with the adjusted Revenue Budget.

**3 FINANCIAL IMPLICATIONS**

3.1 The overall General Fund as at 30 June 2022 is projecting an underspend of £1.291m against the adjusted 2022/2023 Revenue Budget. The impact this would have on the Council's General Fund Balances is outlined below:

<b>Detail:</b>	<b>Opening Balance 1 April 2022 (£000)</b>	<b>(Surplus) / Deficit for the Year (£000)</b>	<b>Transfers (In) / Out (£000)</b>	<b>Projected Balance 31 March 2023 (£000)</b>
Earmarked Carry-forwards:				
- Covid	4,390	4,390	-	-
- Non-Covid	5,523	5,023	-	500
Covid cost related pressures	18,000	3,152	3,152	11,696
Covid recovery measures	3,000	300	-	2,700

Service change initiatives	5,000	-	-	5,000
Roof Remedial Works	4,400	632	-	3,768
Other Inflationary Pressures	5,472	3,100	-	2,372
Other earmarked Funds	5,551	314	-	5,237
<b>Total Earmarked Funds</b>	<b>51,336</b>	<b>16,911</b>	<b>3,152</b>	<b>31,273</b>
<b>Unallocated Balance</b>	<b>9,471</b>	<b>(1,291)</b>	<b>(3,152)</b>	<b>13,914</b>
<b>Total General Fund Balance</b>	<b>60,807</b>	<b>15,620</b>	<b>-</b>	<b>45,187</b>

3.2 The above projection will be continually monitored by officers throughout the remainder of the year and reported to members. It should be noted that the recently announced Scottish Government spending review (Article VI of the agenda of the meeting of the Policy & Resources Committee on 27 June 2022, Report No:171-2022 refers) will represent a significant challenge in terms of setting a balanced revenue budget. Subject to financial sustainability considerations, the use of balances may be considered as part of the Council's budget strategy to address funding challenges arising from the spending review. Further details of the impact of the review and details of the Council's strategy are being worked through and will be reported to members in due course.

3.3 The Housing Revenue Account outturn position for 2022/2023 is projecting a breakeven position based on the latest financial information available at 30 June 2022. Please refer to paragraph 8 for more information.

3.4 The Council receives and spends significant amounts of ring-fenced grant funding. For transparency, the financial performance of the largest ring-fenced grants is disclosed in **Appendix C**. It is noted that any unspent amounts are generally carried forward to the next financial year.

#### 4 **BACKGROUND**

4.1 Following approval of the Council's 2022/2023 Revenue Budget by the Special Policy and Resources Committee on 24 February 2022, this report is now submitted in order to monitor the 2022/2023 projected revenue outturn position as at 30 June, against the adjusted 2022/2023 Revenue Budget.

The total 2022/2023 Revenue Budget is £403.954m. For Revenue Monitoring purposes, the Council Tax Reduction Scheme budget of £13.427m is moved from expenditure to income and netted off against Council Tax income. This results in total budgeted expenditure of £390.527m for Revenue Monitoring purposes, as per Appendix A.

4.2 This report provides a detailed breakdown of service revenue monitoring information along with explanations of material variances against adjusted budgets. Where services are projecting a significant under or overspend against adjusted budget, additional details have been provided. Where service expenditure is on target and no material variances are anticipated, additional information has not been provided.

#### 5 **RISK ASSESSMENT**

5.1 In preparing the Council's 2022/2023 Revenue Budget, the Executive Director of Corporate Services considered the key strategic, operational and financial risks faced by the Council over this period (Article II (a) of the minute of the meeting of the Special Policy and Resources Committee on 24 February 2022, Report No: 65-2022 refers). In order to alleviate the impact these risks may have should they occur, a number of general risk mitigation factors are utilised by the Council. These include the:

- system of perpetual detailed monthly budget monitoring carried out by service
- general contingency provision set aside to meet any unforeseen expenditure
- level of general fund balances available to meet any unforeseen expenditure
- level of other cash backed reserves available to meet any unforeseen expenditure
- possibility of identifying further budget savings and efficiencies during the year, if required.

- 5.2 The key risks in 2022/2023 have been assessed both in terms of the probability of whether they will occur and the severity of their impact on the Council should they indeed happen. These risks have been ranked as either zero, low, medium or high. Details of this risk assessment, together with other relevant information including any proposed actions taken by the Council to mitigate these risks, are included in Appendix D to this report. This includes the high risk of new cost pressures or responsibilities emerging during the financial year in areas such as financial pressures as a result of the Covid-19 emergency and costs associated with Brexit.

## 6 GENERAL FUND SERVICES - MONITORING POSITION AS AT 30 JUNE 2022

- 6.1 The forecast position as at 30 June 2022 for General Fund services is summarised below:

GENERAL FUND	Adjusted Budget for year £'000	Actual spend to date £'000	Projection for year £'000	Over/(under) spend for year £'000
Net Expenditure	407,138	100,303	406,010	(1,128)
Sources of Income /Funding	(407,138)	(116,886)	(407,301)	(163)
<b>Net over/(under) spend</b>	-	<b>(16,583)</b>	<b>(1,291)</b>	<b>(1,291)</b>

The projected underspend of £1.291m is a consequence of the following main factors:

- Targeted utilisation of earmarked reserves amounting to some £7,121m, notably for energy inflation (£3.100m), additional Covid-related cost pressures (£3.152m) which includes additional support for LACD (£1.400m). Please refer to Appendix E for more detail.
- Market conditions for energy costs continue to be very challenging. At the end of June, we anticipate energy overspends of £3.595m. The Council has set-aside £3.100m of its General Reserve for energy inflation, which we project to utilise in full, leaving a cost pressure on funds of £0.495m.
- The adverse financial impact of Covid is expected to endure for 2022/23. We carried over £4.390m of unspent Covid funding from 2021/22. We anticipate that Covid costs will amount to £3.152m in excess of budget carried over. This overspend relates mainly to additional support for LACD, lost off-street car parking income and property-related costs associated with Covid, e.g cleaning and ventilation. We project to fund this additional Covid-related costs from General Reserve earmarked for Covid-recovery purposes.
- Capital Financing Costs are projected to be underspent by £1.140m. Please refer to paragraph 6.11 for more detail.
- Various other over and underspend situations, the more significant of which is detailed under Service Commentary below.

Please note that pay awards of 2% are assumed in our projections. No provision has been made for any pay increases beyond 2%.

The forecast position as at 30 June 2022 is shown in more detail in the appendices to this report, as follows:

**Appendix A** shows the variances between budget and projected outturn for each service of the Council, **inclusive of Covid-19 impact**.

**Appendix B** shows the impact of Covid-19 on individual services in the Council. These numbers are included in Appendix A.

**Appendix C** shows the financial performance against ring-fenced funding to date.

**Appendix D** lists the key strategic, operational and financial risks being faced by the Council.

**Appendix E** lists the budget adjustments that have been undertaken to date.

These risks have been assessed and ranked accordingly both in terms of the probability of whether they will occur and the severity of their impact on the Council should they indeed happen. Any changes to the assessment from the previous reporting period, together with any additional comments included, are highlighted in bold type.

- 6.2 The following paragraphs summarise the main areas of variance by service along with appropriate explanations. It should be emphasised that this report identifies projections based on the first 3 months of the financial year. The figures are therefore indicative at this stage and are used by the Council Leadership Team to identify variances against budget and enable corrective action to be taken as appropriate.

### **Service Commentary**

6.3 **General**

Services are expected to operate within the limits of their overall revenue budget allocation. Cost pressures which emerge in-year should, where possible, be accommodated within the relevant service revenue budgets. Accordingly, there will be overs and unders within each service. The main areas are summarised below.

6.4 **Children & Families Services (£1.071m overspend)**

The service is projecting overspends in property costs of £2.209m mainly due to increase in energy prices (£1.642m) with majority of the energy overspend being covered by transfer from earmarked reserves and costs for cleaning (£0.566m). In addition, an overspend of £0.250m is projected in Children's Services third party payments based on the level of external residential placements to date. The staffing budget continues to be monitored closely with the objective of absorbing any staffing cost pressures within the overall Children & Families budget.

6.5 **Dundee Health & Social Care Partnership (Breakeven)**

The financial monitoring position for the Dundee Health and Social Care Partnership (DHSCP) for the 2022/23 financial year as at 30 June 2022 shows a forecast net break-even position.

DHSCP is continuing to respond to changes in demand and demographics, and in particular staffing challenges, complexity of needs in community settings and the wider impact of deferred treatments during the pandemic period on health and wellbeing.

6.6 **City Development (£0.234m overspend)**

The service is projecting an overspend of £2.433m in property budget mainly due to increase in energy prices (£1.953m) with majority of the costs being covered by transfer from earmarked reserves and costs for maintaining ventilation/air conditioning and automatic controls to comply with Covid protocol and also increase in frequency of cleaning required post lock down (£0.480m). In addition, the service is anticipating a shortfall of £1.088m in off-street car parking income because of decrease in demand for parking due to the continuing economic downturn and more people working from home, and post lockdown effect on the number of consumers visiting City centre.

6.7 **Neighbourhood Services (Breakeven)**

The service is currently projecting breakeven. The position will continue to be monitored closely in the coming months. We will continue monitor the level of external income received and will update future outturns if required.

6.8 **Chief Executive (£0.220m underspend)**

The service is projecting an underspend in supplies and services, mainly due to project-related underspends. The service is projecting additional support to LACD of some £1.4m in 2022/23. This will be funded from earmarked reserves (refer paragraph 7.3).

- 6.9 Corporate Services (£1.139m underspend)  
The service is currently projecting an underspend of £1.272m in staff costs due to current level of unfilled posts and utilisation of earmarked funds for local election costs. The underspend is partly offset by projected income shortfall of £0.453m, mainly relating to Tayside Scientific Service where partnering local authorities are no longer utilising this service.
- 6.10 Construction Services (Breakeven)  
The service is currently projecting breakeven. Roofing remedial works are projected to amount to £0.632m this year and this will be covered from reserves earmarked for this purpose. The Construction Services Governance Board will continue to closely monitor costs, workload and operational matters.
- 6.11 Capital Financing Costs (£1.140m underspend)  
This underspend reflects a projected saving in capital financing costs due to lower than anticipated interest rate, slippage in the capital programme and deferral of new borrowing until later due to the high level of cash reserves available.
- 6.12 Council Tax (underspend £0.163m)  
Reflects projected underspend on Council Tax Reduction.

## 7 ONGOING ACTIONS

- 7.1 Each service is working closely with Corporate Finance staff, firstly to ensure that these projections are met and then to identify scope to improve the outcome.
- 7.2 In addition, further Council-wide initiatives are underway to help manage existing and emerging cost pressures particularly resulting from Covid-19. These include reviewing the requirements for overtime working, a focus on absence rates and increased vacancy control over the remainder of the financial year. There is an ongoing review of discretionary spend and other opportunities for efficiencies and budget savings.
- 7.3 There is also close working with Dundee HSCP and LACD on revenue requirements for current and future funding.

As agreed at the meeting of the Policy and Resources Committee on 6 December 2021, the Council has issued a letter of comfort to LACD confirming their continued financial support.

- 7.4 The 2022/2023 budget savings agreed at the meeting of the Special Policy and Resources Committee on 24 February 2022 are monitored on a monthly basis. The Revenue Monitoring position reported reflects the position with regard to achieving these savings.

## 8 HOUSING REVENUE ACCOUNT - MONITORING POSITION AT 30 JUNE 2022

- 8.1 The forecast position as at 30 June 2022 for the HRA is summarised below:

HRA	Adjusted Budget for year £'000	Actual spend to date £'000	Projection for year £'000	Over/(under) spend for year £'000
Expenditure	56,520	4,551	56,520	-
Income	(56,520)	(13,926)	(56,520)	-
<b>Net over/(under) spend</b>	-	<b>(9,375)</b>	-	-

- 8.2 The service is projecting an overall breakeven position. The service is projecting an underspend in loan charges mainly due to lower than anticipated interest rates, slippage in the capital programme and deferral of new borrowing until later due to the high level of cash

reserves available. This underspend is offset by overspend in property costs due to additional expenditure on relets to work through the backlog of properties.

A system of perpetual detailed monitoring will continue to take place up to 31 March 2023 with the objective of the HRA achieving a final outturn which is below or in line with the adjusted 2022/2023 HRA Revenue Budget.

Any underspend will be transferred to the Renewal & Repair Fund, the housing element of which amounted to £9.860m at 31 March 2022.

## **9 POLICY IMPLICATIONS**

This report has been subject to the Pre-IIA Screening Tool and does not make any recommendations for change to strategy, policy, procedures, services or funding and so has not been subject to an Integrated Impact Assessment. An appropriate senior manager has reviewed and agreed with this assessment.

Details of the risk assessment are included in Appendix D to this report.

## **10 CONSULTATIONS**

The Council Leadership Team were consulted in the preparation of this report.

## **11 BACKGROUND PAPERS**

None

**ROBERT EMMOTT**  
**EXECUTIVE DIRECTOR OF CORPORATE SERVICES**

**11 AUGUST 2022**

DUNDEE CITY COUNCIL								
2022/2023 REVENUE OUTTURN MONITORING								
PERIOD 1 APRIL 2022 -30 JUNE 2022								
	Approved		Adjusted			Projected	Actual Spend to	
	Revenue	Total	Revenue	Actual	Projected	Variance	30 June 2022	
	Budget	Budget	Budget	Spend to	Outturn	Over/(under)	as a % of	Note
	2022/23	Adjustments	2022/23	30 June 2022	2022/23	spend	Adjusted	
	£000	£000	£000	£000	£000	£000	Budget	
<b>General Fund Services</b>								
Children & Families	175,500	4,560	180,060	43,422	181,131	1,071	24%	para 6.4
Dundee Health & Social Care Partnership	92,763	6,509	99,272	22,138	99,272	0	22%	para 6.5
City Development	13,544	5,973	19,517	5,597	19,751	234	29%	para 6.6
Neighbourhood Services	28,689	358	29,047	8,645	29,047	0	30%	para 6.7
Chief Executive	13,629	2,591	16,220	3,211	16,000	(220)	20%	para 6.8
Corporate Services	32,027	4,425	36,452	16,914	35,313	(1,139)	46%	para 6.9
DCS Construction	(1,150)	682	(468)	(283)	(468)	0	60%	para 6.10
	355,002	25,098	380,100	99,643	380,046	(54)	26%	
Capital Financing Costs / Interest on Revenue Balances	18,990		18,990	0	17,850	(1,140)		para 6.11
Contingencies:					0			
- General	500	(45)	455		455			
- Budget growth/Cost Pressures	14,515	(8,442)	6,073		6,073			
Miscellaneous Items	(2,289)		(2,289)	(572)	(2,289)		25%	
Bad Debt Provision	0		0		53	53		
Discretionary NDR Relief	392		392	405	405	13	103%	
Supplementary Superannuation Costs	2,462		2,462	611	2,462		25%	
Tayside Valuation Joint Board	955		955	216	955		23%	
<b>Total Expenditure</b>	<b>390,527</b>	<b>16,611</b>	<b>407,138</b>	<b>100,303</b>	<b>406,010</b>	<b>(1,128)</b>	25%	
<b>Sources of Income</b>								
General Revenue Funding	(295,749)		(295,749)	(94,748)	(295,749)		32%	
Contribution from NNDR Pool	(35,496)		(35,496)	(8,874)	(35,496)		25%	
Council Tax	(58,982)		(58,982)	(13,264)	(59,145)	(163)	22%	para 6.12
Use of Balances -								
Balance on Covid Recovery Fund	(300)		(300)		(300)			
Committed Balances c/f	0	(9,413)	(9,413)		(9,413)			
Earmarked funds *	0	(7,121)	(7,121)		(7,121)			
Change Fund	0	(77)	(77)		(77)			
<b>(Surplus)/Deficit for the year</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(16,583)</b>	<b>(1,291)</b>	<b>(1,291)</b>		para 6.1
<b>(Surplus)/Deficit for Housing Revenue Acct</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>9,375</b>	<b>0</b>	<b>0</b>		para 8.1

\*Total pending virements from Earmarked funds of £5,862k. Please see Appendix E for further details.

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<b>DUNDEE CITY COUNCIL</b>						
<b>Covid 19 - Projected Costs and Funding 2022/23</b>						
<b>PERIOD 1 APRIL 2022 -30 JUNE 2022</b>						
	<b>Budget</b>		<b>Adjusted</b>	<b>Actual</b>		<b>Projected</b>
	<b>Carry Forwards</b>	<b>Adjustments/</b>	<b>Covid</b>	<b>spend</b>	<b>Projected</b>	<b>Variance</b>
	<b>from</b>	<b>Additional</b>	<b>Funding</b>	<b>to date</b>	<b>Costs</b>	<b>Over/(under)</b>
	<b>2021/22</b>	<b>funding</b>	<b>2022/23</b>	<b>2022/23</b>	<b>2022/23</b>	<b>spend</b>
	<b>£000</b>	<b>£000</b>	<b>£000</b>	<b>£000</b>	<b>£000</b>	<b>£000</b>
<b>Children &amp; Families</b>	1,004		1,004	569	1,004	0
<b>City Development</b>	651		651	37	2,219	1,568
<b>Neighbourhood Services</b>	115		115	0	115	0
<b>Chief Executive</b>	638		638	173	2,038	1,400
<b>Corporate Services</b>	1,982	(67)	1,915	27	2,049	134
<b>DCS Construction</b>	0		0	25	50	50
<b>Total</b>	<b>4,390</b>	<b>(67)</b>	<b>4,323</b>	<b>831</b>	<b>7,475</b>	<b>3,152</b>
The projected overspend of £3.152m will be met from the General Covid Reserve.						

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**DUNDEE CITY COUNCIL**  
**2022/2023 RING FENCED GRANTS**  
**PERIOD 1 APRIL 2022 -30 JUNE 2022**

Ring-fenced grants	Income Carry Forward from 21/22	Budget		Actuals		Projected Outturn for year		Projected Income Carry Forward into 23/24
		Expenditure	Income	Expenditure	Income	Expenditure	Income	
	£000	£000	£000	£000	£000	£000	£000	£000
Early Learning and Childcare Expansion	(4,701)	15,301	(14,665)	2,912	(4,701)	15,866	(19,366)	(3,500)
Pupil Equity Fund (PEF)	(2,937)	5,107	(5,107)	1,356	(2,937)	5,544	(8,044)	(2,500)
Scottish Attainment Challenge (SAC)	(255)	4,933	(4,933)	1,214	(255)	5,188	(5,188)	0
Criminal Justice Social Work (Incl covid) (CJS)	0	5,566	(5,372)	1,074	(508)	5,372	(5,372)	0
<b>Overall Total</b>	<b>(7,893)</b>	<b>30,907</b>	<b>(30,077)</b>	<b>6,556</b>	<b>(8,401)</b>	<b>31,970</b>	<b>(37,970)</b>	<b>(6,000)</b>

Budgets for ELC / CJS include mainstream budget provision of £636k and £194k respectively.

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Risks - Revenue	Assessment	Risk Management / Comment
<u>General Inflation</u> General price inflation may be greater than anticipated.	High	Corporate Procurement strategy in place, including access to nationally tendered contracts for goods and services. In addition, fixed price contracts agreed for major commodities i.e. gas and electricity.
<u>Equal Pay Claims</u> A provision may be required for the cost of equal pay claims.	Medium	Relatively few cases being taken through the Employment Tribunal process.
<u>Capital Financing Costs</u> Level of interest rates paid will be greater than anticipated.	Low/ Medium	Treasury Mgmt Strategy. Limited exposure to variable rate funding.
<u>Savings</u> Failure to achieve agreed level of savings & efficiencies particularly in light of the Covid-19 emergency.	High	General risk mitigation factors (ref para 5.1), in particular, regular monitoring by services to ensure savings targets are met.
<u>Emerging Cost Pressures</u> Significant cost pressures due to Covid-19 emergency in addition to the possibility of new cost pressures or responsibilities emerging during the course of the financial year, including potential additional costs associated with Brexit.	High	General risk mitigation factors (ref para 5.1), in particular, regular monitoring by services to ensure cost pressures are identified early and corrective action can be taken as necessary. Covid-19 Financial Recovery Plan.
<u>Chargeable income</u> The uncertainty that the level of chargeable income budgeted will be received particularly in light of the Covid-19 emergency	High	General risk mitigation factors (ref para 5.1), in particular, regular monitoring by services to ensure cost pressures are identified early and corrective action can be taken as necessary. Covid-19 Financial Recovery Plan.
<u>Council Tax Collection</u> Provision for non-collection of Council Tax (3.2%) may not be adequate particularly in light of the Covid-19 emergency.	Medium	Provision set takes cognisance of amounts collected for previous financial years. Non-payers subject to established income recovery procedures. In addition, the Cost of Living Payments to help with the cost of living will provide additional support.
<u>Welfare Reform</u> The changes introduced as part of the welfare reform exercise may increase the risk that budgeted income collection levels are not achieved and that current non-collection provision levels are inadequate.	High	General risk mitigation factors (ref para 5.1), in particular, regular monitoring by services to ensure any shortfalls are identified as early as possible and corrective action can be taken as necessary. Budget also introduced for discretionary housing payments to assist those affected by these changes.

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<b>Dundee City Council</b>							
<b>Revenue Monitoring to 31st March 2023 - Budget Adjustments to date</b>							
	<u>Alloc</u>	<u>2021/22</u>		<u>Pending</u>	<u>Alloc</u>	<u>T/Fs</u>	
	<u>To/From</u>	<u>Under</u>	<u>Funding</u>	<u>virements from</u>	<u>from</u>	<u>Between</u>	<u>Dept</u>
	<u>Conts</u>	<u>spends</u>	<u>T/Fs</u>	<u>Earmarked</u>	<u>Change</u>	<u>Depts /</u>	<u>Totals</u>
<b>General Fund Services</b>	<b>£000</b>	<b>£000</b>	<b>£000</b>	<b>£000</b>	<b>£000</b>	<b>£000</b>	<b>£000</b>
<b>Children &amp; Families</b>							
2020/21 Carry Forwards		2,175					
2020/21 Carry Forward (Covid)		1,004					
Allocation from Earmarked fund re inflationary pressures				1,381			
							<b>4,560</b>
<b>Dundee Health &amp; Social Care Partnership</b>							
Allocation of new monies - Additional Investment in Health & Social Care	5,881						
Allocation of new monies - Social Work Capacity in Adult Services	628						
							<b>6,509</b>
<b>City Development</b>							
2020/21 Carry Forwards		1,785					
2020/21 Carry Forward (Covid)		651					
Chief Executive to City Development re Climate Change Fund						250	
Allocation from Earmarked fund re inflationary pressures				1,719			
Allocation from Earmarked fund re Covid cost related pressures				1,568			
							<b>5,973</b>
<b>Neighbourhood Services</b>							
2020/21 Carry Forwards		94					
2020/21 Carry Forward (Covid)		115					
2020/21 Carry Forwards - Alcohol and Drugs Partnership grant		72					
Change Fund - Automated public conveniences contact					77		
							<b>358</b>
<b>Chief Executive</b>							
2020/21 Carry Forwards		1,008					
2020/21 Carry Forward (Covid)		438					
2020/21 Carry Forwards - Climate Change Fund		250					
Chief Executive to City Development re Climate Change Fund						(250)	
Corporate Services to Chief Executive re Food Fund						200	
UNESCO from Contingency	45						
Anticipated Carry Forward adjustment relating to Drug and Mental Health Funding		(500)					
Additional support to LACD				1,400			
							<b>2,591</b>
<b>Corporate Services</b>							
2020/21 Carry Forwards		2,182					
2020/21 Carry Forward (Covid)		139					
Allocation of new monies - Discretionary Housing Payments	258						
Allocation of new monies - Child Payment Bridging Payments	1,675						
Corporate Services to Chief Executive re Food Fund						(200)	
Allocation from Earmarked fund re Covid cost related pressures				134			
Allocation from Earmarked fund re Local Government Elections costs				237			
							<b>4,425</b>
<b>DCS Construction</b>							
Allocation from Earmarked fund re Covid cost related pressures				50			
Allocation from earmarked fund re Roof Remedial Works				632			
							<b>682</b>
<b>Contingency</b>							
UNESCO from Contingency	(45)						
Allocation of new monies	(8,442)						<b>(8,487)</b>
<b>Total Adjustments (General Fund)</b>	<b>0</b>	<b>9,413</b>	<b>0</b>	<b>7,121</b>	<b>77</b>	<b>0</b>	<b>16,611</b>

\* Allocation / virements from Earmarked funds is pending final outcomes at year end.

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