

Audit and Performance Committee Report

Decision Maker:	Audit and Performance Committee
Date:	16 February 2022
Classification:	General Release
Title:	Period 9 budget monitoring report 2021/22
Wards Affected:	All
Report of:	Gerald Almeroth – Executive Director of Finance and Resources

1. Executive Summary

1.1 In March 2021 Full Council approved the 2021/22 budget which included £16.9m of savings and £28.7m of investment and pressures.

1.2 At the end of December (Period 9) the following variances have been identified compared to the budget approved in March 2021:

- Revenue: General Fund - £3.430m overspend
- Revenue: Housing Revenue Account - £2.209m underspend
- Capital: General Fund – £10.571m underspend
- Capital HRA - £5.395m underspend

1.3. The General Fund revenue variances are due to several under and overspends across all directorates. Primarily the overspend is a result of reduced income in comparison to budget. The four income streams with the highest variances are:

- Planning - £2.5m
- Parking (all streams) - £1.1m
- Commercial Waste - £0.5m
- Licensing - £0.5m

- 1.4. The HRA is forecasting an underspend of £2.2m. Salaries are the main contributor to this underspend and further details are provided in section 4.
- 1.5. The General Fund and HRA capital programmes are forecasting a net variance compared to budget of £10.571m and £5.395m respectively. Further details on individual projects are provided in section 5.

2. General Fund Summary

2.1 Overview

- 2.2 At period 9 the Council forecasts a forecast variance of £3.430m (1.88% of net controllable budget) against the budget (£4.60m in period 6) after taking into account the Government's sales, fees and charges (SFC) compensation and corporate contingency which is now being applied as risks and opportunities become realised in the budget. The use of the risk budget was outlined at period 6 as a potential source of funding to reduce the final overspend should income levels remain under pressure.
- 2.3 There is an increase in the gross overspend of £2.330m since period 6, of which Environment and City Management and Growth, Planning and Housing income is the main contributor. Additionally, collaborative savings will be reprofiled into next year and form part of the refreshed medium-term financial plan.
- 2.4 Of the gross overspend, £3.914m is driven by shortfalls in commercial income (36%). This equates to a c£25m shortfall against pre-pandemic budgets and represents the biggest financial risk the Council's budgets, further compounded by the recent Omicron variant.

2.5 General Fund

ELT Portfolio	FY Budget (£m)	FY Forecast (£m)	FY Variance (£m)	Risks Identified (£m)	Opps Identified (£m)	Projected Variance inc Opps and Risks (£m)
Adult Social Care	51.560	51.360	(0.200)	-	-	(0.200)
Public Health	(1.029)	(1.029)	-	-	-	-
Growth, Planning & Housing	22.483	25.428	2.900	-	-	2.900
Finance and Resources	49.216	48.621	(0.600)	0.800	-	0.200
Environment and City Management	4.588	7.878	3.110	-	-	3.110
Children's Services	38.888	40.670	1.800	0.400	-	2.200
Innovation and Change	12.788	12.348	(0.400)	0.400	-	-
Other Corporate Directorates	4.265	4.265	-	-	-	-
Other Corporate Items	-	-	0.650	-	-	0.650
NET CONTROLLABLE BUDGET	182.759	189.541	7.260	1.600	-	8.860
Council Tax	(62.078)	(62.078)	-			-
Business Rates - Net of Tariff	(120.667)	(120.667)	-			-
CORPORATE FINANCING	(182.745)	(182.745)	-			-
SFC Compensation			(2.400)			(2.400)
Corporate Pressures			(1.430)			(1.430)
Net (Surplus) / Deficit			3.430	1.600	-	5.030

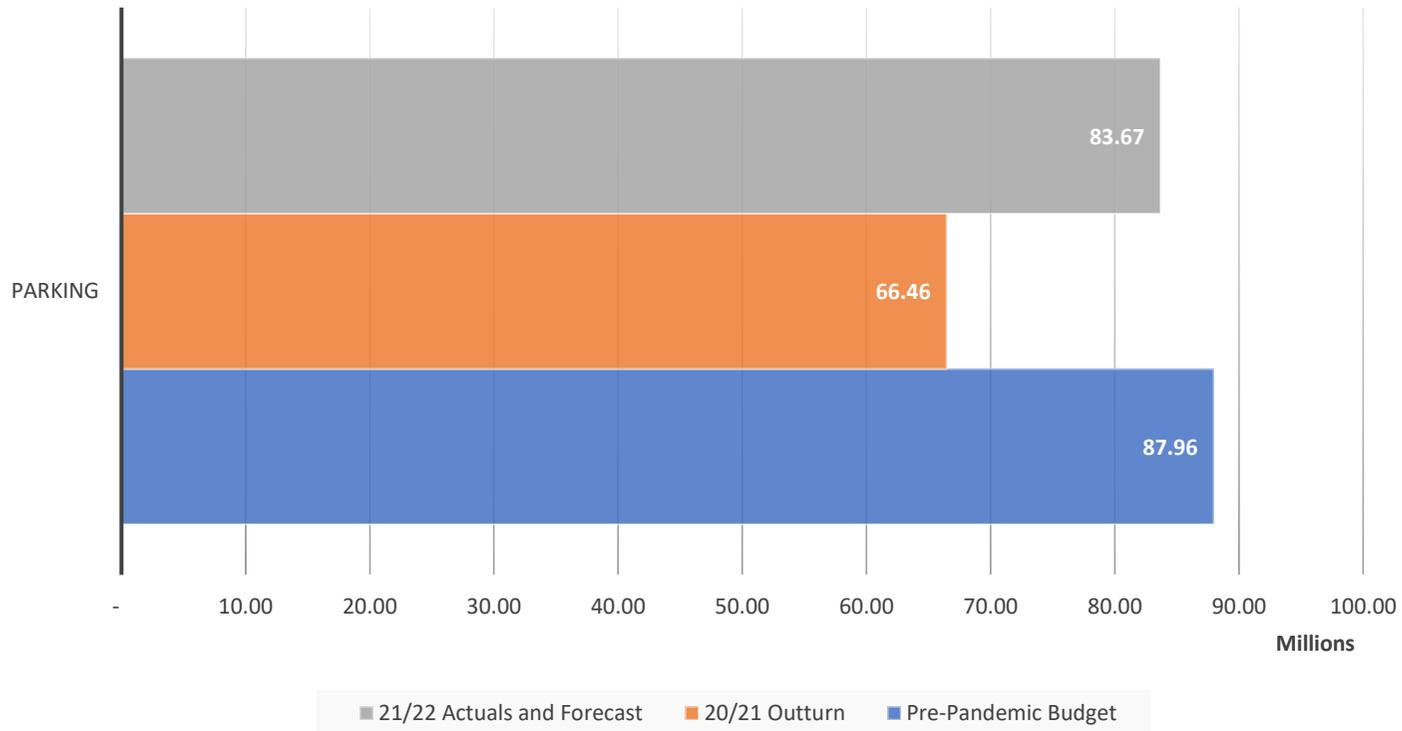
2.6 Period 6 to Period 9 Changes - Headlines

- 2.6.1 The forecast variance has improved by £1.170m since period 6. The main movement is the £2.550m reprofiling of Collaborative Savings (previously reported as a risk) offset by a £1.9m underspend on concessionary fares that follows from reduced transport usage across London. Working from home continues to have a significant impact on footfall. Concessionary fares costs are modelled as being £1.9m cheaper from three years from 2022/23 which has been offered as a savings in the July 2021 MTFP update.
- 2.6.2 Furthermore, there has been an improved variance of £0.100m in Adult Social Care, £0.600m in Finance and Resources, £0.200m in Children's Services and £0.100m in Innovation and Change compared to period 6.
- 2.6.3 There has also been an adverse variance of £0.400m in Growth, Planning and Housing and £0.380m in Environment and City Management.

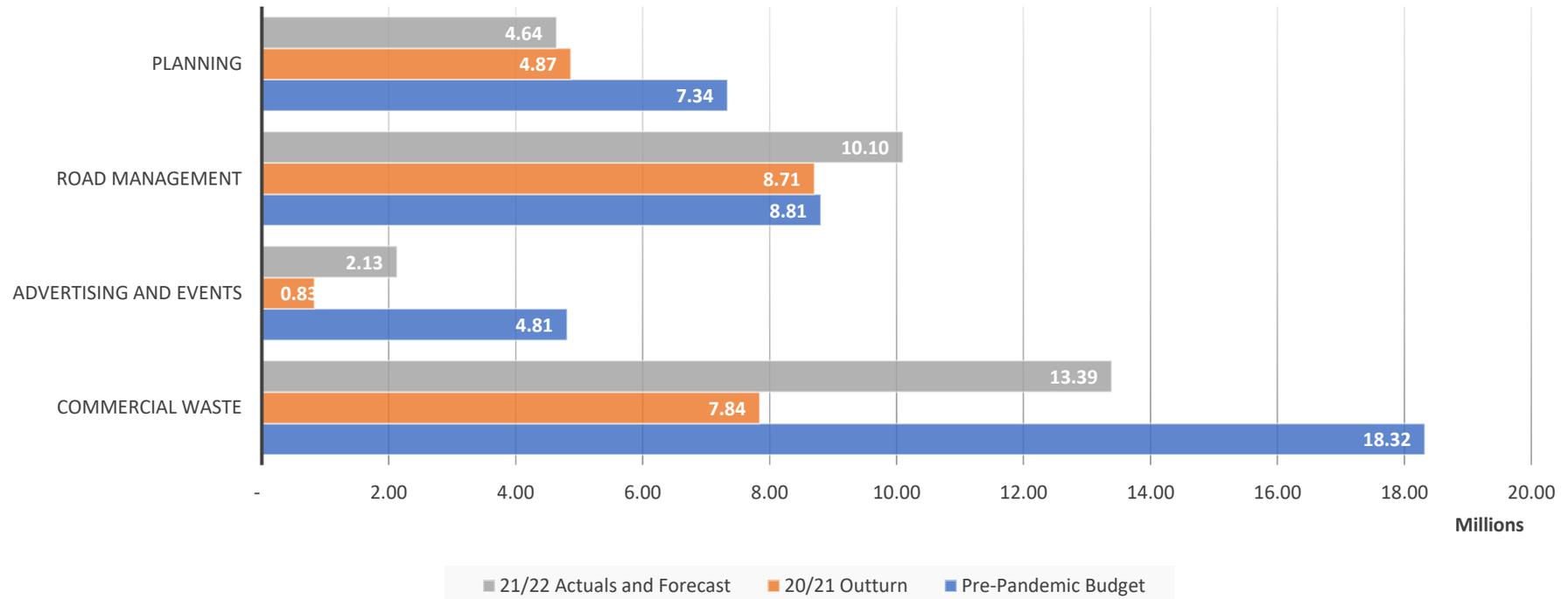
2.7 Income Summary

- 2.7.1 Income streams continue to fluctuate as the City emerges from the pandemic. Daytime population numbers for both commuters and tourists, are expected to be low for some time. Many of the Council's income sources are dependent on the transient population in the City.
- 2.7.2 Income budgets for 2021/22 were adjusted to reflect a reduction in line with the Government's economic forecasts.
- 2.7.3 The full year income forecast is a £3.914m adverse variance. This is a c£25m adverse variance against pre-pandemic budget lines. The pre-pandemic variances across the Council's key income lines can be seen in the graphs overleaf.
- 2.7.4 Activity has worsened over the last three months (£3.875m adverse variance at period 6). This reflects a decreasing demand as the year progresses. Key income streams which have resulted in this are
- Paid for Parking has an adverse variance of £2.300m in period 9 whereas it was £1.750m in period 6
 - Licensing has an adverse variance of £0.502m in period 9 whereas it was a nil variance in period 6
 - Planning has an adverse variance of £2.500m in period 9 whereas it was £2.100m in period 6
- 2.7.5 The key income streams impacted are summarised in the graphs below. The graphs show indicative forecasts for the full year (favourable variances in brackets) and compares these with pre-pandemic levels.

Comparators of Parking Income to Pre-Pandemic Levels



Comparators of Key Income Categories to Pre-Pandemic levels



2.8 Savings Summary

2.8.1 Details of progress against approved savings are outlined in the commentary for each directorate. Of the £22.965m savings target 76% are either achieved or on target. Reprofiled and unachievable savings have been reflected in the medium-term financial plan.

2.8.2 Where savings are not on track, the directorates will consider mitigations to bring the budget back on target for this year.

Directorate (£000s)	Saving achieved	On-track	Reprofiled	Saving target not on-track to be met	Total
Adult Social Care	1,368	1,695	-	-	3,063
Children's Services	-	1,405	912	250	2,567
Environment and City Management	120	2,445	598	250	3,413
Growth, Planning and Housing	600	1,305	45	500	2,450
Innovation and Change	800	-	-	-	800
Finance and Resources	1,580	1,560	350	-	3,490
Collaborative Savings	3,759	315	2,550	-	6,624
HRA Savings	380	178	-	-	558
Total	8,607	8,903	4,455	1,000	22,965

2.8.3 Total reprofiled savings of £4.595m have been reflected in the 2022/23 medium-term financial plan:

Directorate	Description/Service	Reprofiled (£000's)
Children's Services	IT Case Management System	87
Children's Services	MASH/LSCB	50
Children's Services	Passenger Transport Alternative Delivery Mechanisms	50
Children's Services	Staffing Review	625
Children's Services	Traded Service Review - Additional Savings	100
Collaborative Savings	Business support review	2,050
Collaborative Savings	CED strategy: contact centre review	500
Environment and City Management	Championing Innovation in Highways Maintenance and Management	250
Environment and City Management	Community Services	60
Environment and City Management	Parks - Surrender Leasehold Sites	30
Environment and City Management	Public Protection and Licensing	100
Environment and City Management	Strategic Review of Street Cleansing Provision	158
Finance and Resources	Further IT Contract Savings	100
Finance and Resources	Review of Bi-Borough IT Service	250
Growth, Planning and Housing	Rental income from Intermediate Housing	45
	Total	4,455

2.8.4 In total there are £1.0m of savings not on track which are also reflected in the medium-term financial plan:

Directorate	Description/Service	Shortfall of savings not on-track to be met
Children's Services	Pre-Birth to Five Service Redesign	250
Environment and City Management	Public Protection and Licensing	250
Growth, Planning and Housing	Planning Income	500
	Total	1,000

2.9 COVID-19 Grants

2.9.1 As at period 9, the Council had an opening balance of £6.360m of grants related to COVID-19 and received £8.632m. By year-end, it is expected the council will receive an additional £3.031m of funding to bring the total funding to £18.026m. Current forecasts predict an expenditure of £15.382m which will leave a closing balance of £2.644m.

2.9.2 The use of COVID-19 grants will continue to be explored to apply to eligible expenditure by year-end. Grant regulations for the estimated closing balances shown in the table below state that balances can be carried forward into 2022/23

Grant Name	Opening Balance 2021/22 £'000s	Received In- Year as at Period 9 £'000s	Remainder Expected to be received £'000s	Forecasted Expenditure £'000s	Closing Balance 2021/22 £'000s
Infection Control and Rapid testing Fund	-	1,006	194	1,201	-
Workforce Recruitment & Retention Fund	-	1,695	855	2,550	-
Test and Trace	1,344	-	-	1,344	-
Rough Sleeping Drug and Alcohol Treatment Grant	364	626	54	1,044	-
Vaccination Champions Fund	-	-	485	485	-
Practical Support for Those Self-Isolating	83	602	260	863	83
Community Asymptomatic Testing	-	1,386	1,183	2,569	-
COVID-19 Catch Up Premium ESFA Schools	20	274	-	295	-
Wellbeing for Education Recovery Grant (S31)	-	23	-	0	23
Holiday Activities and Food Programme	36	319	-	96	259
Covid-19 Archives Fund Grant	10	0	-	10	-
National Leisure Recovery Fund (NLRf)	611	0	-	611	-
Next Steps Accommodation Programme	809	0	-	809	-
Protect 2 Grant	219	0	-	219	-
Contain Outbreak Management Fund (COMF)	2,522	2,575	-	2,883	2,215
Local Authority Test and Trace Support Payment (Discretionary Support Payments)	342	126	-	404	64
Total	6,360	8,632	(3,031)	15,382	(2,644)

3. Directorate Detail

3.1 Adult Social Care

- 3.1.1 The projected outturn at period 9 is an underspend of £0.200m against an annual budget of £51.560m. We have seen fluctuations in demand over the past 18 months however, service demand is returning to pre-pandemic levels and continuing to grow. During the year additional one-off grants were received to support ASC and its provider market however no announcements have been made to confirm if these grants will continue in the new financial year.
- 3.1.2 The challenges facing Westminster are in line with other local authorities across London especially relating to Discharge to Assess (D2A). The council is in receipt of non-recurring income to support D2A which is due to end in March 2022. If the accelerated discharge pathway that was adopted as a response to Covid remains unchanged in the new financial year and funding does not continue, then this may result in financial pressures in 2022/23.

Future Outlook

- 3.1.3 On 1 December 2021, a white paper on ASC reform was issued, People at the Heart of Care. However, this paper did not provide any details on the financial mechanism to distribute funding, nor did it provide further explanation on the financial implications arising from the planned reforms. It is estimated that £5.4bn will be available from the Health and Social Care levy to local authorities over the next three years of which, £3.6bn will be available to fund care cap, extension to means test and support progress towards local authorities paying a fair cost of care. The remaining balance will be used to improve social care across England. Further details were available in the white paper such as, £500m investment in the workforce, £300m on housing and social care integration and £150m to drive greater adoption of technology.

3.2 Public Health

- 3.2.1 Public Health is expected to be within budget but there are some over- and underspends leading to this position as outlined below. This is split between commissioned (services provided through the NHS) and non-commissioned services.

Commissioned Services:

- 3.2.2 For the Behaviour Change service, the forecast reflects continued reductions in demand for Health Checks and smoking cessation services accessed via GPs. It is anticipated that demand will be lower than before the pandemic resulting in a forecast underspend of £0.231m.
- 3.2.3 For Families and Children, the forecast overspend is £0.142m which is due to an increased expenditure in Community Based Initiatives, Domestic Violence, Healthy School and an inflationary increase in School Nursing. However, this is partly offset by slight underspends in Oral Health and Healthy Start Vitamins.
- 3.2.4 Within Sexual Health, the GUM service is reporting an underspend of £0.154m due to reduction in demand based on latest activity data as well as increased use of E-services.

3.2.5 For Substance Misuse, the forecast underspend of £0.069m recognises a continued reduction in demand for Detox Placements, GP Shared Care, and the Reducing Reoffending Pilot in addition to savings achieved in Core Alcohol contract which commenced in quarter 2 of 2021.

Non-Commissioned Services:

3.2.6 In addition to the core Public Health grant, the Council continues to anticipate that the following specific grants will be fully spent by year-end:

- Test & Trace - £1.9m
- Rough Sleepers Drug and Alcohol Treatment - £0.9m
- Asymptomatic Community Testing compensation - £1.56m up to October 2021

3.2.7 Salaries and Overheads budgets are forecast to overspend by £0.141m; a continuing trend from 2020/21 which is due to additional demand in response to Covid.

3.2.8 The budget was planned to be balanced by a transfer to reserves of £0.305m. However, due to the variances listed above, the forecast transfer to reserves is anticipated to be £0.916m.

3.3 Growth, Planning and Housing

3.3.1 Growth, Planning and Housing is forecasting a net overspend of £2.900m this month (£2.500m in period 6), driven by the worsening income shortfall in planning due to slow recovery post-pandemic.

3.3.2 **Temporary Accommodation** - Westminster has a demand for over 2,600 units of accommodation for homeless households. This level of demand is creating a pressure of £1.9m on the TA budget. However, any potential overspend will be offset by drawing down unused Homelessness Prevention Grant, subject to s151 officer sign-off.

3.3.3 **Place Shaping and Town Planning** - the adverse variance of £0.340m reported in period 6 for one-off redundancy costs linked to the planning review restructure has been removed. These costs will be funded from earmarked reserves held specifically for this purpose. There is an income shortfall of £2.500m (35%) on fees and charges, an adverse movement of £0.400m from period 6. YTD income is £1.658m (35%) below budget. Income is still below pre-pandemic levels due to the decline in the number of major applications (which are 46% below 2019 levels) but is expected to improve in 2022 as the economy recovers.

3.3.4 **Westminster Employment Service** - the risk of the service not being able to fully fund employment activities has reduced from £1.337m in period 6 to £0.680m this month as additional funds have been secured from the Thriving Economy budget and s106 agreements.

3.3.5 The Marble Arch Mound project will spend £6m which will be funded from earmarked reserves and will not impact the revenue outturn.

MTFP Savings

- 3.3.6 The majority of MTFP savings within GPH are expected to be achieved, the savings that are currently not on track total £0.500m which relates to planning income, with a further £0.045m of the £0.100m saving on rental income from Intermediate Housing saving being re-profiled into 2022/23.

Risk and Opportunities

- 3.3.7 At period 9 there are no further risks or opportunities reported within Growth, Planning and Housing.

3.4 Finance and Resources

- 3.4.1 A net £0.600m favourable variance is reported for Finance and Resources at period 9 compared to a nil variance at period 6.
- 3.4.2 The change in forecast since period 6 is a result of the realisation of one-off contract savings of £0.400m within Corporate Property on the facilities management contract. This item was reported as an opportunity at period 6 and has now been realised.
- 3.4.3 The key overspends at period 9 are due to:
- an adverse variance of £0.350m within IT from a delay to the ongoing service review;
 - an overspend of £0.100m within Procurement relating to staffing;
 - a net £0.015m overspend in Coroner, Land Charges and Electoral Services due to an overspend in Coroners Services due to backlog in juror inquests, offset by underspends in Electoral services and Land Charges non-pay.
- 3.4.4 These overspends are offset by:
- a favourable variance of £0.660m within Treasury and Pensions for interest receivable, due to the average balances for the year to date achieving a 2% higher return on investment,
 - a one-off rebate from the Facilities Management contract within Corporate Property of £0.400m.
- 3.4.5 In **Legal Services** local land charges income is reporting no variance which is an improvement of £0.030m on last month. This is due to expected additional income from a fees and charges review to be implemented from January 2022. From April 2021 to November 2021 compared to the most recent financial year pre-pandemic of 2019/20 the number of and income from searches is only 0.5% and £0.020m less. External Legal fees income is on target to budget.
- 3.4.6 **Corporate Property** currently expect to outturn in line with income budget. New Covid restrictions will however impact the economic sustainability of tenants and therefore may reduce future rents (and increase the associated bad debt). The Government has also recently announced that it will introduce new laws to resolve the remaining commercial rent debts arising from the pandemic. This may mean the Council would have to waive some or all rent arrears in certain situations.

MTFP Savings

- 3.4.7 MTFP savings within Finance and Resources are expected to be achieved, except for £0.350m savings included within IT due to delays with the ongoing service review. This is reflected in the medium-term financial plan.

Risks and Opportunities

- 3.4.8 **Corporate Property** - a new risk is reported for potential increases in rents payable backdated to include 2021/22 of c.£0.800m. The service will try to mitigate this through negotiations and by reviewing the service for alternative potential savings. A further risk of £0.020m was reported for electricity consumption as the council upgrades to air source heat pumps from traditional gas fired boilers and heating. The opportunity reported in period 6 relating to a rebate on the Year 1 fixed fee for the Facilities Management Contract has been realised and is now reported in the forecast variance.

3.5 Environment and City Management

- 3.5.1 As at period 9, Environment and City Management Directorate is forecasting an adverse variance of £3.110m (an adverse movement of £0.200m since period 6). The key driver of the reduction is the reduced parking income forecast following the onset of the Omicron variant.
- 3.5.2 Within the overall position the risk of £0.500m to Public Protection and Licensing has been realised resulting in a forecast under recovery of £1.213m. This has been offset by an improvement in Waste and Cleansing of £0.323m driven mostly by increased Commercial Waste income, and a further over recovery of £0.400m in Roads Management income within Highways.
- 3.5.3 The adverse variance of £3.110m is due to Covid-19 pressures (£4.004m) offset by non-Covid-19 related impacts of £0.894m. The variances and the drivers for changes in activity levels are detailed in the narrative below against each service area. A breakdown of the Covid-19 and non-Covid-19 forecast variances are also shown below:
- 3.5.4 **Community Services - £0.407m** (£0.532m Covid-19 and -£0.125m non-Covid-19) consisting of £0.567m income shortfall at Sayers Croft due to slow recovery of residential visits after lockdown, and £0.050m unbudgeted share of loss from deed of variation on leisure contract. These are partially offset by employee cost underspends of £0.010m at Sayers Croft and £0.050m in Parks, and an income over recovery in Cemeteries of £0.250m.
- 3.5.5 **Waste & Cleansing - £0.285m** (£0.112m Covid-19 and £0.173m non-Covid-19) Commercial Waste income under recovery has improved by £0.300m to £0.500m following strong sales activity, and over recovery on Special Collections remains at £0.044m. Waste & Cleansing shows an overspend of £0.250m due to food waste trial and consultants, however this is offset by a reduced spend in Commercial Waste stock £0.250m. The under recovery of Public Conveniences income has increased to £0.330m, but is offset by cost savings including the business rates underspend following legislation change £0.431m and employee cost underspend £0.070m.

3.5.6 **Parking - £1.905m (£3.360m Covid-19 and -£1.455m non-Covid-19):**

1. Covid-19 Impact £3.360m – This is comprised of Paid for Parking income shortfall £2.300m, Traffic Camera PCN's £0.750m, Motorcycle Parking £0.075m, and Car Clubs £0.300m offset by expenditure reductions -£0.065m.

2. Non Covid-19 Impact -£1.455m – This is comprised of Suspensions income - £1.450m, Marshal-issued PCNs -£0.750m, a pressure on Resident Permits £0.225m, and other net pressures £0.520m)

Commercial Income

The main variances on income are set out below:

3.5.7 **Parking – Paid for Parking** - The forecast variance at period 9 is £2.300m, 6% of the Full Year budget, an adverse movement of £0.550m from Period 6. This reflects a year-to-date deficit of £2.0m. Weekly activity improved at end November and beginning December to 4.5% below profile but fell substantially thereafter returning the monthly average to 6% below profile. This looks set to continue into January reflecting Working from Home guidance and impact of Omicron. Year To Date (YTD) transactions are 4,801,000; still up on 2020/21 by 34% and only 5% down on the prior year (2019/20 5,047,000). Activity forecast for the remainder of the year is 97% of profile.

3.5.8 **Parking – PCNs (Traffic Cameras)** - The Camera PCNs forecast deficit increased by £0.100m to £0.750m. Ticket issues were around 2,800 in December, the lowest seen this FY, reflecting reduced movement due to the Omicron wave but with issues also affected by a number of roadworks and emergencies affecting traffic flows. YTD total issues is 31,500 at period 9, expected to increase during Q4 with the new cameras having been installed in January, and giving a projected full year total 45,000 (down from 45,700 at P8). This compares to 39,000 for full year 2020/21 and 46,500 for 2019/20.

3.5.9 **Commercial Waste** - Commercial Waste income is forecasting to under-recover by £0.500m. This is a favourable movement of £0.300m from Period 6 reflecting strong bag sales through the autumn, although the rise of the Omicron variant and the government guidance to return to working from home did significantly impact on hospitality and footfall in Westminster.

3.5.10 Commercial Waste income to date is £9.17m which is £0.59m (6%) below the 2021/22 approved budget to date. Pre-covid income in 2019/20 was £14.07m at this point in the year meaning that income has fallen significantly due to covid and the impact on businesses in Westminster. While there has been some recovery from last year, as income was £5.860m at this point, income is unlikely to reach close to pre-covid levels this year due to business trading levels and reduced footfall in Westminster.

3.5.11 **Sayers Croft** - Income is now projected at £0.880m for the year, an adverse movement of £0.080m from prior forecast variance of £0.488m. Residential activity recovered steadily through the summer months; however, bookings have not recovered to pre-pandemic levels for the remainder of the year and a number of bookings remain unconfirmed.

- 3.5.12 **Roads Management** - An overall favourable £0.700m variance is projected at P9. This stems from Road Management activity levels which are continually exceeding pre pandemic levels. Period 9 activity levels are 20% higher compared to 2020/21 (3,531 licences issued in 2021/22 vs 2813 licences issued in 2020/21) and are 6% higher (3,531 licences issued in 2021/22 vs 3,329 licences issued in 2019/20) than pre pandemic levels which results in a projected favourable variance.
- 3.5.13 **Street Litter & Waste Fixed Penalty Notices (FPNs)** – A new forecast over recovery of £0.217m, as the Clean City initiative has resulted in a significant increase in FPNs issued from period 5 onwards.
- 3.5.14 **Street Trading and Tables and Chairs** – Income under recovery of £0.657m is forecast due to licensing fee waivers to traders who were categorised vulnerable or caring for vulnerable individuals in quarter 1; and to the two thirds of traders who in the past 18 months have surrendered their licences. Additionally due to the introduction of the Government’s Pavement Licensing regime during lockdown continuing to September 2022, under which the price of new/renewal applications is significantly reduced for Tables and Chairs.

MTFP Savings

- 3.5.15 The savings that are currently not on track total £0.848m. This comprises £0.250m undeliverable saving and £0.598m reprofiling. Savings of £2.565m are either on track or already delivered. These shortfalls are included in the position reported above and mitigated where possible, so no further impact to the forecast is expected.

Risks and Opportunities

- 3.5.16 The £0.500m risk presented at period 6 in respect of Public Protection and Licensing income has been realised, as reflected in Commercial Income forecasts above. There is a risk that commercial income may decline in the coming months due to further government restrictions as a result of the Omicron variant. The risk is yet not quantified at period 9 as activity levels are being reviewed but a clearer position will be known in period 10.

Future Outlook

- 3.5.17 Work is underway to understand what options are available for ongoing leisure provision and what financial impact this might have.
- 3.5.18 There is also significant uncertainty on the impacts of the pandemic on commercial income. The current projections assume a certain level of recovery following the pandemic. The forward projections are based on a number of assumptions and these projections could significantly change in case the impacts continue in the year, potential impacts of any future Government restrictions following the Omicron outbreak that may be imposed and the impact on economic recovery.

3.6 Children's Services

Expenditure

- 3.6.1 Reported overspend of £1.800m, including £0.436m relating to Covid-19.
- 3.6.2 This is a positive movement of £0.305m since period 6 arising in the main from changes in Registrars and the Covid position.

Afghan Resettlement

- 3.6.3 The Council has committed to supporting Afghans arriving as part of the Afghan Relocations and Assistance Policy (ARAP) and Afghan Citizens' Resettlement Scheme (ACRS). The support response is being coordinated across a number of areas across the Council including Housing, Adult Social Care, Children's Services and Westminster Employment Service – and the Council has established strategic and tactical groups to oversee governance and decision-making.
- 3.6.4 The Home Office announced a package of support measures for local authorities of up to £20,520 per person for those permanently settled, and £28 per person daily for the provision of wraparound services for those settled temporarily in bridging hotels – with the latter being provided to fund delivery of a range of services including healthcare, welcome and ongoing support, policing and security, safeguarding, and financial and employment support.
- 3.6.5 Around 640 Afghans are currently in bridging accommodation in a Westminster hotel, which is a net reduction of around 100 from its peak last year. A full decant must be completed by the end of March 2022 and those at the hotel will be prioritised for a move to permanent accommodation, or alternative bridging accommodation where this is not possible.
- 3.6.6 The Council is coordinating delivery of wraparound services to support those in bridging accommodation for as long as they remain in the borough. Forecast expenditure against the Home Office grant is £0.770m, which is the equivalent of around £8 per person per day.
- 3.6.7 The Department for Education (DfE) announced a national £12m education support package for children settled temporarily in hotels – and Westminster will receive £0.571m in the first tranche of allocations from the Afghan Resettlement (Education) Grant. Funding is being used to provide support to schools with education costs until the end of March, support with the transition to further education for 16-17 year-olds, and provision of early years childcare and education for eligible 2 year-olds and 3-4 year-olds. 158 primary-age children and 70 secondary-age children have been given places, and from April 2022 schools will receive per pupil funding for all children from the DfE based on the National Funding Formula (NFF) as part of their delegated budgets.
- 3.6.8 No General Fund pressures are expected to arise from these support arrangements.

Education - £1.338m overspend

- 3.6.9 The position within the directorate (£0.068m) has increased on account of changes in SEN Transport and Short Breaks.

3.6.10 The overspend includes both general staffing pressures (£0.037m) and those arising from unachievable staffing savings (£0.141m) that are in the main reported as being permanently undeliverable. SEN Transport pressures (£0.451m) are also a factor.

3.6.11 Staffing continues to be a factor in Short Breaks both across the service (£0.090m) and in direct relation to growing demand for provision at the Tresham Centre (£0.336m). Pressures arising from care packages and direct payments (£0.180m) and building and equipment costs (£0.093m) account for the balance.

3.6.12 Growth to address in-year pressures and anticipated demand has been requested in next year's MTFP, and savings proposals focused on delivering both SEN Transport and Short Breaks differently are expected to mitigate some of the costs associated with new and changing demand.

Family Services - £0.345m overspend

3.6.13 Staffing pressures across the service (£0.664m), and those in Safeguarding (£0.104m) arising from unachievable staffing savings, continue to drive the variance. These are offset by net underspends elsewhere (-£0.423m).

3.6.14 Funding instructions for the emergency £3m contingency fund for Unaccompanied Asylum-Seeking Children (UASC) announced in June 2021 have now been issued and an application based on associated legal pressures included in the forecast is due to be submitted. For prudence, this income will continue to be reported as a risk until confirmed.

3.6.15 The number of Former UASC awaiting decisions dropped by around 50% recently with 40 or so cases now resolved and favourable outcomes reported in most part – however, the Council continues to face budget pressures arising from a shortfall in Home Office funding when compared to the cost of providing support.

Registrars - £0.439m underspend

3.6.16 Staffing pressures (£0.251m) and overspends on equipment (£0.067m) are mitigated by an overachievement of income (-£0.757m) from ceremonies, which is expected to continue into next year while the service catches up on pent-up demand from the pandemic.

Libraries and Archives – £0.102m overspend

3.6.17 The position includes the impact of undeliverable transformation savings (£0.244m), which are offset by staffing underspends (£0.125m) and smaller positive variances (£0.017m) across the service.

COVID-19 - £0.436m overspend

3.6.18 The position includes the cost of support for Former UASC and NRPf Care Leavers, paid in line with the Government's Universal Credit increase to September 2021 (£0.095m), plus other related pressures for families with no access to public funds (£0.224m). Delivery of the 1066 Project (£0.039m) is included, as is the income

shortfall in Libraries and Archives resulting from ongoing restrictions and low footfall (£0.078m). Expenditure will be charged against Government grants in most part.

- 3.6.19 Captured separately to the reported position is spend funded by the Covid Local Support Grant (£0.902m), which spans a number of departmental areas, and the new Household Support Fund.

Savings Pressures

- 3.6.20 Undeliverable savings factored in above include staffing pressures in Safeguarding (£0.100m) and Education (£0.100m), MASH pressures (£0.050m) relating to partner activity, and pressures arising from streamlining contracts as part of Pre-Birth to Five Redesign (£0.065m).
- 3.6.21 Independent Travel Training (£0.050m) has been impacted by Covid-19, as have Libraries Transformation income targets (£0.244m). IT Case Management savings (£0.088m) will be reprofiled to reflect the new system's revised implementation date of April 2023.

Dedicated Schools Grant (DSG)

- 3.6.22 The 2021/22 Dedicated Schools Grant (DSG) is £91.389m and has an in-year forecast overspend of £3.322m. Once the DSG reserves of £2.251m are taken account of there is a forecast £1.071m DSG deficit. The overspend is mainly due to increasing expenditure on pupils with Special Educational Needs and Disabilities (SEND). The scale of increase is higher than previously anticipated mainly due to an increasing number of pupils with Education Health and Care Plans (EHCPs) and increasing costs. The implementation of a new banded approach to top up payments for pupils with EHCPs has seen a significant increase in the funding for individual pupils.
- 3.6.23 Whilst an increase in funding was anticipated, the scale of the increase is higher than forecast. A sample review comparing the cost of provision with the allocated band has identified that the banding tool allocates a higher band and / or band value than is required.
- 3.6.24 In order to mitigate the pressure in 2022/23:
- Schools Forum are recommended to agree, a transfer of £0.618m from the 2022/23 schools block to the high needs block of the DSG at their meeting on 20th January 2022.
 - Discussions are taking place with the banding tool provider regarding amending system so that the correct amount is paid.
 - Following a verbal update at Schools Forum on 20 January and discussion at the Forum's High Needs Review Group in February, recommended options to amend the banding tool system will be taken to the March 2022 Schools Forum to be enacted from April 2022.

3.7 Innovation and Change

- 3.7.1 At period 9, Innovation and Change is reporting an underspend of £0.440m against the budget of £12.788m. This is a change of £0.215m from the £0.225m underspend variance reported last month.

- 3.7.2 The £0.440m underspend is from an over-achievement of non-pay efficiencies in Communications £0.080m, an underspend on salaries £0.125m after a recent review of the service, £0.226m net over-recovery of income from City Promotions, Events and Filming, offset by an overspend in that service on other non-pay budgets £0.021m and underspend of £0.125m in Lord Mayor's Office from part year vacancies. These are offset by a net overspend of £0.095m reported in Cabinet and Committee Services which is largely from an overspend on staffing of £0.190m from additional posts added to the structure after a recent review offset by an underspend on allowances £0.045m and on other non-pay underspends £0.050m.

Commercial Income

- 3.7.3 There is a reported net under-recovery of income of £0.030m from Outdoor Media. There were approved budget pressure adjustments to income targets in City Promotions, Events and Filming of £2.760m reflecting reduced income as a result of the pandemic on advertising and other service events. Currently the expected scenario for Outdoor Media is that there is a minimum guaranteed income through the current arrangement and the business rates are being covered as part of this revenue share agreement. For 'The Flame', the scenario is for income from July 2021 to December 2023 to be at the same level as experienced in October 2020 and for an assumed 50:50 share in the last quarter of the year.
- 3.7.4 The Events and Filming budget was adjusted to take into account of the predicted cancellation of some large events. There is however forecast additional income in Events and £0.256m in mostly one-off commercial income from events associated with the Euro 2020 competition fan zones and applications.

MTFP Savings

- 3.7.5 Of the MTFP savings targets totalling £0.945m, all have been achieved from a combination of post deletions and other non-pay budget spend reductions.

Risks and Opportunities

- 3.7.6 Net risks of £0.415m have been identified. This includes a £0.400m risk relating mainly to additional posts within Strategy and Intelligence, for which the source of funding is yet to be identified in addition to a risk of £0.055m in Cabinet and Committee Services for IT costs subject to funding confirmation. There is an opportunity reported on funding being explored for part of the salary overspend in Cabinet and Committee services £0.040m.

4. HRA

4.1 At the end of period 9 the Housing Revenue Account is forecasting a net favourable variance to budget of £2.209m. However, a £0.500m risk to commercial property income has been highlighted due to the ongoing impact of Covid alongside the potential of additional legal costs.

	Full Year Budget (£m)	Full Year Forecast (£m)	Full Year Variance (£m)	Risks Identified Period 8 (£m)	Opps Identified Period 8 (£m)	Projected Variance inc. Opps and Risks Period 8 (£m)
Housing Revenue Account	0.855	(2.209)	(3.064)	0.625	-	(2.439)

4.2 The projected £2.209m surplus on the Housing Revenue Account is driven by a net favourable forecast of £3.064m versus the budgeted deficit of £0.855m. This is made up as follows:

- Property Services - £2.165m favourable variance (salaries and repairs underspends offset by additional communal electricity and asbestos costs)
- Customer Services and Digital - £0.153m favourable variance (salary underspend and TMO Allowances)
- Neighbourhoods - £2.581m favourable variance (additional water / drainage / sewage and security costs offset by salary underspend alongside additional service charge and lease extension income)
- Housing Innovations and Improvements £0.033m favourable variance (salaries)
- Regeneration £0.071m adverse mainly due to Ebury Council Tax and additional costs.
- General HRA - £1.796m adverse variance (under recovery of commercial property income, increase in the bad debt provision, COVID costs and redundancy costs resulting from the service restructure).
- The dwelling income under-recovery risk identified as part of the business plan refresh has been mitigated within existing budgets, with a budget realignment actioned to reflect this. The additional leasehold service charge income (covered under Neighbourhoods above) is currently forecast at £1.235m following the half yearly billing actualisation process.

4.2.1 Most of the variances noted above include an element of underspend against salaries budgets. The overall underspend on staff costs across the whole HRA is currently forecast to be £2.740m (including salary capitalisation). It is anticipated that recruitment will pick up speed once the service redesign exercise is complete. The full cost of the restructure (including redundancies) is estimated to be £0.500m.

5. Capital Budget 2021/22

Overview

5.1.1 The table below summarises the Council's budget and forecast position on the 2021/22 capital programme, which reflects a projected £10.571m net variance.

ELT	2021/22 Expenditure Budget £m	2021/22 Income Budget £m	2021/22 Net Budget £m	2021/22 Expenditure Forecast £m	2021/22 Income Forecast £m	2021/22 Net Forecast £m	2021/22 Expenditure Variance £m	2021/22 Income Variance £m	2021/22 Net Variance £m
Adult's Services	0.568	(0.468)	0.100	0.568	(0.468)	0.100	-	-	-
Children's Services	17.681	(14.808)	2.873	16.524	(13.851)	2.673	(1.157)	0.957	(0.200)
Growth, Planning and Housing	75.357	(22.317)	53.040	73.229	(17.363)	55.866	(2.128)	4.954	2.826
Environment and City Management	75.739	(31.002)	44.737	57.665	(21.290)	36.375	(18.074)	9.712	(8.362)
Finance and Resources	46.099	(15.088)	31.011	38.965	(14.028)	24.937	(7.134)	1.060	(6.074)
Westminster Builds inc. Luton Street	63.199	(7.213)	55.986	63.501	(5.938)	57.563	0.302	1.275	1.577
Projects Funded from Flexible Use of Capital Receipts	0.795	0.000	0.795	0.457	0.000	0.457	(0.338)	-	(0.338)
Total for Council	279.438	(90.896)	188.542	250.909	(79.938)	177,971	(28.529)	17,958	(10.571)

5.1.2 The majority of the expenditure variance is due to the following projects:

Project Grouping	2021/22 Variance to Budget £m	Comments
Ceremonial Streetscape	(6.055)	Issues outside of the control of WCC such as access to land to commence works and material availability due to general shortage in the construction industry has resulted in re-profiling of this scheme to future years
Landlord Responsibilities	(2.500)	Condition Surveys have been commissioned which will inform the programme of future Landlord Responsibilities works. Until this is completed the majority of works that are being taken forward are those that were already underway at the end of 2020/21 or those considered to require urgent attention. It is therefore considered prudent to re-profile at least £2.5m of the current allocation into 2022/23.
Street Cleansing Zero Emissions	(1.424)	Infrastructure works are needed to allow charging of vehicles; these works have been delayed due to the need to find an alternative site. As a result, further orders for vehicles will not be placed until works have been completed. A decision has been made to trial one type of new vehicle for a year before purchasing in bulk which has caused slippage.

Waterloo and Golden Jubilee Bridge	(1.362)	There are a number of stakeholders involved in the Waterloo Bridge HVM scheme, engagement from these stakeholders has delayed the initial start date. Start date is now proposed for later in 2021/22 and the scheme is expected to continue into 2022/23. Golden Jubilee Footbridge Improvements works have now received a revised programme start date due to lack of material availability and will be reprofiled across into 2022/23.
Seymour Leisure Centre	(1.350)	Due to the need to further review options, £1.350m spend on Seymour Leisure Centre needs to be reprofiled from 21/22 to 22/23.
Villiers Street Public Realm	(1.296)	As a consequence of a longer than expected consultation period, this has led to a delay in the programme delivery and the project will now commence in Q4 of 21/22.
Future City Management	(1.254)	The capital programme has undergone revision with updated outcomes in line with PP&L's savings targets and objectives. The IT and equipment projects within the programme are to be delivered over a two-year period.
Placeshaping Schemes	(1.138)	Placeshaping Schemes are forecasting an underspend of £1.138m due to reprioritisation of key staff resource within the Placeshaping Team to address the Council's response to the pandemic which has led to a reprofiling of activity. This contributes to the underspends of £0.606m on Victoria Place Plan and £0.805m on other Placeshaping schemes. There is also an overspend of £0.273m on the Harrow Road Place Plan due to unforeseen Highways costs on Maida Hill Market. This will be brought forward from 22/23 budgets and covered from contingency.
Church Street Good Growth Fund	(1.114)	Underspend due to delays in procurement of contractor, estimated to be completed in July 2022
Digital Transformation	(0.943)	Digital Transformation Capital budget has been aligned with Smart Cities and CED programmes, the growth of the area has been found outside the capital programme, the balance after the scheduled programmes for 2021/22 of £0.943m will be moved into 2022/23
Safeguarding for Community Primary Schools	(0.800)	Reprofiling to 22/23. Due to COVID-19 there has been a delay in design and development plans.

Planned Preventative Maintenance – Highways	(0.655)	We are currently working with IT colleagues to design a suitable solution which will allow us to give a more accurate picture of the network and will allow us to deliver the associated MTFP saving
Waste Containers	(0.650)	Phases 3 and 4 of the food waste containers have been slightly delayed and will be delivered in the early part of 2022/23. As a result, this budget will be required in 2022/23
Royal Albert Hall HVM	(0.630)	Fully externally funded - Scheme is now at practical completion stage and this is an overall project underspend as a result of a risk and contingency factored into the original budget.
Rough Sleepers Accommodation Programme	0.655	A programme to purchase 10 units of accommodation has been provisionally agreed with the GLA. This programme would result in 3 purchases completing in March 2022, with the remainder by the end of June 2022. GLA are contributing £1.31m in total towards this project, with the WCC contribution totalling £0.874m. The full (£0.874m net) WCC budget for this forms part of the proposed 2022/23 budget.
Total	(19.167)	

5.1.3 At the end of 2020/21, the total spend was £132.309m in comparison to a forecast of £250.909m for 2021/22. The increase in expenditure suggests that projects are slowly progressing as we emerge from the pandemic.

5.2 Housing Revenue Account – Capital

5.2.1 The HRA capital budget and forecast position is summarised in the tables below.

Expenditure Type	Budget £'000	Forecast P6 £'000	Forecast P9 £'000	Budget Variance £'000	Forecast Movement £'000
Housing Planned Maintenance	43,042	43,268	38,008	(5.034)	(5.032)
Housing Regeneration	82,119	85,812	80,159	(1.960)	(2.335)
Other Projects	40,009	41,874	41,608	1.599	(0.878)
Total Capital Expenditure	165,170	170,955	159,776	(5.395)	(8.245)

5.3 Full Year Forecast against Full Year Budget

5.3.1 At the end of period 9, the forecast gross capital expenditure outturn for the HRA is £159.776m resulting in a total budget variance of £5.395m compared to the budget of £165.170m. This budget variance is made up of Housing Planned Maintenance of (£5.034m), Regeneration of (£1.960m) and Other Projects of £1.599m.

5.3.2 The significant reasons for the underspend are as follows:

5.4 Housing Planned Maintenance

Component	Full Year Budget £'000	Forecast P6 £'000	Forecast P9 £'000	Budget variance £'000	Forecast Movement £'000
Electrical & Mechanical Services	5,036	5,035	4,856	(180)	(179)
Voids and Aids & Adaptations	4,640	5,864	5,864	1,224	0
Fire Precaution Programmes	8,104	7,613	5,875	(2,229)	(1,737)
Major Works	21,342	20,620	18,089	(3,253)	(2,531)
Other Schemes*	3,920	4,135	3,324	(596)	(811)
Total	43,042	43,268	38,008	(5,034)	(5,260)

*Includes Minor Works, Pimlico District Heating Unit (PDHU), Climate action, Asset management & Condensation

- 5.4.1 At period 9 there is a projected underspend of (£5.034m) compared to budget primarily within the Fire precaution programme within BAU and Major works.
- 5.4.2 The project includes: Front doors installation programme but delayed due to leaseholder consultations.
- 5.4.3 Wharncliffe Gardens window start date moved to January for further consultation with the Resident Association.
- 5.4.4 Torridon House Fire Risk Assessment and Façade works with delay during the design stage for the service provider due to logistics and complex nature of removing the front elevation of an occupied building and the outstanding building control application has not been discharged.
- 5.4.5 Regency & Semeley Fire Risk Assessment and Ventilation works had a delay in design which has impacted the delivery of the project, but this has now been resolved and is back on track. Westbourne Park has experienced material delayed via service providers supply chain; a revised programme of works has been submitted, reviewed and accepted, as a result there is momentum back on site.
- 5.4.6 However, there is a potential risk of overspend within Voids and Aids and Adaptations due to increase in average cost of Voids, the poor standard of returned property, increases in Occupational Therapy referrals caused by the ageing population, increased number of community support Housing units and Regeneration.

5.5 Regeneration

- 5.5.1 At period 9 there is a forecast underspend of (£1.960m) compared to budget. The decrease is due to programme reprofiling, However, there was a further decrease in forecast from period 6 due to contractors revised payments scheduled for Ebury, Cosway and Ashbridge.
- 5.5.2 There is an estimated overspend of £3.600m in Church Street Acquisitions due to an increased number of acquisition units from Westminster Community Homes for tenants in situ. There is an overspend estimated of £0.081m at Carlton Dene due to earlier staff recharges than had been profiled in the overall budget. This will not impact the overall project.

5.5.3 There is an underspend on Ebury of (£4.563m) due to delay in early works caused by the delay in contract agreement by the service provider and changes in the scope of demolition.

5.6 **Other Projects**

5.6.1 At period 9 there is a forecast overspend of £1.599m compared to budget due to self-finance acquisition commitment higher than estimated. The decrease in forecast from period 6 is due to project within the small site contractors tender cost return being higher than the estimated project cost, the cost is currently under review, but the programme is reprofiled to reflect the anticipated delay.

6. Council Tax and Business Rates

6.1 Council Tax and Business Rates

The collection of business rates and council tax have been impacted by the Covid-19 outbreak as residents and businesses face an uncertain financial situation. The restriction on courts has in effect suspend recovery action up to the month May 2021 for unpaid bills and reduced cash receipts, from June 2021 the council started recovery actions process and hope for a speedy stable recovery.

6.2 Collection Rates

As at December 2021 Council Tax collection rate to date is 78.7% which is 0.7% lower than the same month last year. The Business Rates collection rate for December 2021 is 74.5%, which is 0.4% lower than the same month last year. • The backlog surrounding courts continues to have a negative effect on income collected to date. There will be a programme of initiatives implemented to get collection back on track once the courts are fully functioning and restrictions are further eased.

6.3 Overview

Council Tax and Business Rates are the Council's largest income sources, and the Council has a responsibility to collect on behalf of the GLA and government. It collects and recognises in its account the following:

- Gross Council Tax (including GLA share): £111m
- Gross Business Rates (Including GLA & Central Government share): £2.3bn

However, the Council only retains £182m of this income (Council Tax £62m and Business Rates £120.5m) for its own use. If there is a reduced business rates income as witnessed through Covid the maximum the Council can lose is £6.8m, reducing the recognised income from £120.5m to £113.7m.

Also, it should be noted that the collection figures in this section are based on gross income and collection rates for December 2021.

	December 2021 Collection Rate	December 2020 Collection Rate	December 2019 Collection Rate	Difference
Business Rates	74.5%	74.9%	84.8%	-0.4%
Council Tax	78.7%	79.4%	85.4%	-0.7%

BUSINESS RATES

Revenues Dashboard - December 2021

Current Year Bills - Collection Rates

	2019/20	2020/21	2021/22
Apr	13.6%	9.7%	9.0%
May	25.4%	19.9%	14.6%
Jun	34.1%	26.7%	25.5%
Jul	42.9%	34.7%	32.7%
Aug	51.5%	41.8%	40.5%
Sep	59.6%	49.8%	49.2%
Oct	68.3%	59.1%	57.3%
Nov	76.5%	66.7%	65.3%
Dec	84.8%	74.9%	74.5%
Jan	92.5%	81.6%	
Feb	95.5%	84.8%	
Mar	97.6%	88.8%	



Collectable Balance £1,726m

Amount Collected £1,285m

Balance Owing £440m 25.5%

COUNCIL TAX

Revenues Dashboard - December 2021

Current Year Bills - Collection Rates

	2019/20	2020/21	2021/22
Apr	20.9%	17.9%	19.0%
May	30.5%	26.4%	27.8%
Jun	38.1%	35.3%	35.6%
Jul	47.0%	43.3%	43.3%
Aug	54.4%	50.0%	50.6%
Sep	62.1%	57.3%	57.6%
Oct	71.1%	66.0%	65.1%
Nov	78.5%	72.6%	71.6%
Dec	85.4%	79.4%	78.7%
Jan	91.9%	86.1%	
Feb	94.5%	88.7%	
Mar	96.7%	91.1%	



Collectable Balance £115.9m

Amount Collected £91.2m

Balance Owing £24.7m 21.3%

The table above shows that there are improvements in collection rates for business rates and council tax compared to previous months.

Business rates collection has shown positive signs of improvement, not at the level seen in 2020/21, however major improvements have been recorded compared to the first 3 months of this financial year where there was an adverse difference in rates compared to last year of 6.7%, whereas its only -0.4% as at period 9.

Council Tax recovery has surpassed the rates reported last year, especially in the first 3 months. As at period 9 we are reporting a reduction of 0.7% compared to collection rate last year.

6.4 Appendix 1 – Key Income Streams

Major Income Streams with Losses	Outturn £m	Budget £m	Outturn £m	Variance £m	Full Year Budget £m	Full Year Forecast £m	Full Year Variance £m	21/22 Forecast v 20/21 Budget Variance £m	Changes since Period 6 £m
Parking - Paid for Parking	38.749	39.866	30.456	9.410	39.721	37.421	2.300	(2.445)	0.550
Paid for parking - Motorcycles	0.616	0.625	0.394	0.231	0.625	0.550	0.075	(0.075)	(0.000)
Parking Penalty charge notices - Marshals	14.234	14.429	9.558	4.871	14.929	15.679	(0.750)	1.250	(0.600)
Parking Penalty charge notices - Cameras	3.412	5.483	2.915	2.568	4.083	3.333	0.750	(2.150)	0.100
Parking - suspensions and dispensations	24.194	21.772	17.564	4.208	19.530	20.980	(1.450)	(0.792)	0.050
Parking - Resident Permits	4.336	4.471	4.491	(0.021)	4.562	4.337	0.225	(0.134)	0.225
Parking - Trade Permits	1.163	1.320	1.079	0.241	1.320	1.370	(0.050)	0.050	0.000
Commercial Waste	18.684	18.199	7.684	10.515	13.720	13.220	0.500	(4.979)	(0.300)
Licensing (top two income streams)	3.252	3.650	1.641	2.009	3.050	2.548	0.502	(1.102)	0.502
Road Management	9.470	8.810	8.644	0.166	9.102	9.802	(0.700)	0.992	(0.400)
Community Services	3.487	5.974	0.113	5.861	1.374	0.880	0.494	(5.094)	0.006
Registrars	2.152	2.302	1.261	1.041	2.252	2.651	(0.399)	0.349	(0.000)
Planning	6.159	7.336	4.867	2.469	7.142	4.642	2.500	(2.694)	0.400
City Promotions, Events and Filming	4.971	4.810	0.830	3.980	2.050	2.132	(0.082)	(2.678)	(0.463)
Local Land Charges	1.579	1.794	1.105	0.689	1.444	1.444	0.000	(0.350)	(0.030)
Property Income - General Fund	28.029	30.333	30.946	(0.613)	30.651	30.651	0.000	0.318	0.000
Court costs recovery income	0.000	1.908	0.000	1.908	1.908	1.908	0.000	0.000	0.000
Total	164.487	173.080	123.549	49.531	157.460	153.546	3.914	(19.534)	0.039