

# North Lanarkshire Council Report

## Finance and Resources Committee

Does this report require to be approved? ☒ Yes ☐ No

Ref EK/NL/PF

Date 28/02/24

## Revenue Budget Monitoring Report; Chief Executive's Service 01.04.23 – 05.01.24 (Period 10)

**From** Elaine Kemp, Chief Officer (Finance)

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### Executive Summary

This report provides a summary of the Chief Executive's Service financial performance for the Period 1 April 2023 to 5 January 2024 (Period 10). The report illustrates the provisional outturn as at 31 March 2024, with major outturn variances highlighted and explained per the Council's approved Financial Regulations.

The Service is currently forecasting a year end underspend of £5.886m, predominately as a result of underspends within ICT contracts and employee vacancies coupled with an over recovery of income. This is a movement of £3.021m since the last report to Committee which is mainly the result of a successful claim of £2.394m from HMRC recovering an over payment of VAT on Sports and Leisure income. In addition there will be increased recoveries from NLP as a result of the recent refinancing agreement and increased income expected from trading surpluses and taxi license fees.

### Recommendations

It is recommended that the Finance and Resources Committee:

- (1) Acknowledge the financial position of the 2023/24 Chief Executive's Service revenue budget.
- (2) Approve the virement request as detailed in section 2.5 of the report.

### The Plan for North Lanarkshire

Priority	Improve North Lanarkshire's resource base
Ambition statement	(25) Ensure intelligent use of data and information to support fully evidence based decision making and future planning
Programme of Work	Statutory / corporate / service requirement

## **1. Background**

- 1.1 The Council's approved Financial Regulations require the Chief Executive to remain within the approved budgetary provision, and to report all significant deviations - defined as the higher of £100,000 or 5% - within budget monitoring reports. Where significant deviations are identified, the Chief Executive must provide explanatory commentary, outline the action required to rectify such deviations and where relevant, must also highlight the impact this has on other budget headings.
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## **2. Report**

### **Summary of Financial Position**

- 2.1 The Council approved its General Fund Revenue Budget on 23 February 2023, of which £93.198m (9.48%) represented the approved Revenue Budget for the Chief Executive's Service. In-year transfers from Enterprise and Communities and additional Discretionary Housing Payment Administration Grant results in a revised budget of £93.511m.
- 2.2 The overall projected outturn is an underspend of £5.886m. As detailed in Appendix 2 there are projected underspends within employee costs and ICT contracts, coupled with an over-recovery of income predominately in relation to VAT recoveries, offset by overspends in relation to postages and the Apprenticeship Levy.
- 2.3 As at Period 10 the position on Council Tax Reduction Scheme remains under review along with other elements of the Council Tax Product including household numbers and council tax collection for the year. It is currently anticipated there will be no material variance. Similarly, NDR and the Scottish Welfare Fund are under review with all areas assessed as part of the year end process. Further information on these will be provided in a future report.
- 2.4 The 2023/24 budget incorporates £0.127m savings in relation to Transitional Rates Relief, which has been fully achieved. Further information regarding savings is included in Appendix 5.

### **Analysis of Significant Variances**

- 2.5 The service currently anticipates a projected underspend of £2.314m within Employee costs as a result of actual and projected vacancies.
- 2.6 An underspend of £0.907m is projected within Supplies and Services. Business and Digital are reporting a net underspend of £0.871m which represents the continued savings resulting from current usage levels of the cloud-based systems offsetting an approved overspend on the investment model spend. This net underspend is partially offset by overspends in various other lines across the service.
- 2.7 Transport & Plant is projected to underspend by £0.065m as a result of reduced travel claims following the implementation of hybrid working and within Taxi MOT/plating budgets.
- 2.8 The service is currently anticipating an overspend of £0.181m within Administration Costs predominately due to postages associated with Council Tax, NDR, Scottish Welfare Fund and Housing Benefits offset by reduced printing and photocopying costs.

- 2.9 An overspend of £0.353m is currently projected within Other Expenditure due to increased costs for the Apprenticeship Levy and Pensioner Fuel Payments.
- 2.10 The projected outturn for income is an over-recovery of £3.092m predominately attributable to the recovery of an historic overpayment of Sport and Leisure VAT following a successful claim against HMRC, higher than anticipated income in relation to rent allowances / rent rebates overpayments and increased income against budget on the volume discount received through the Mears contract, which is in line with previous years. These are partially offset by under-recoveries within legal insurance, licensing and registrars.
- 2.11 There are various minor variances across other budget areas resulting in the Service forecasting a favourable position of £5.886m at 31 March 2024.

### **Earmarked and One-off Reserves**

- 2.12 In finalising the Council's draft accounts to 31 March 2023, the service was given approval to earmark £4.771m of resources to fund key projects and initiatives. During the course of the year additional funding of £0.312m has been identified to support the management and co-ordination of the Programme of Work Boards within Business & Digital, resulting in a revised balance of £5.083m. This has been profiled as £4.744m required in 2023/24 with the balance of £0.339m in future years.
- 2.13 It is anticipated that of the current year allocation, £3.476m of the reserves balances will be utilised in 2023/24 with £1.116m slipping for use in future years and a balance of £0.151m of reserves to be returned. Details of the Service's earmarked funds are provided in Appendix 4.
- 2.14 The Service has incurred £0.225m severance costs relating to previous year savings/restructures. Therefore, there is a requirement to utilise the Corporate Change Management fund at this time. Any further costs arising will be reported in future reports as they are incurred. These costs are not included in the Service outturn position.

### **2023/24 Budget Savings**

- 2.15 The Council approved savings of £0.127m savings in relation to Transitional Rates Relief, which has been fully achieved. Further information regarding savings is included in Appendix 5.

### **Virement Request**

- 2.16 The Council's Insurance premiums for property, liability and motor have seen an overall increase in rates of 27%. This is the result of both claims history over the last 12 months as well as general premium increases being seen across the insurance market. These prices now exceed the budgets by £0.889m.
- 2.17 The claim budgets are projected to exceed budget by £1.6m this year however these overspends can be supported by the Insurance Fund set aside for this purpose. This fund is currently set at £13m.
- 2.18 Committee members are therefore asked to give approval to vire £0.487m budget from Property Claims and £0.402m from Liability Claims to reflect the increase in premiums. The final claim overspends will be charged directly to the fund.

- 2.19 Members should note that an external actuarial evaluation of the claims reserves is undertaken every 5 years. This review is currently underway which will provide an assessment of whether the fund levels are sufficient for the coming 5 years. The outcome of this review will be reported in Cycle 2 and any required changes to Fund levels will be considered as part of the Annual Accounts process.

### **Management Actions**

- 2.20 The Service is being pro-active to ensure expenditure is contained within its approved 2023/24 budget.

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### **3. Measures of success**

- 3.1 The Service continues to operate within approved budget resources.

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### **4. Supporting documentation**

Appendix 1	Objective Summary
Appendix 2	Subjective Summary
Appendix 3	Payments to Other Bodies
Appendix 4	Earmarked Reserves
Appendix 5	Budget Savings



**Elaine Kemp**  
**Chief Officer (Finance)**

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## 5. Impacts

<b>5.1 Public Sector Equality Duty and Fairer Scotland Duty</b> Does the report contain information that has an impact as a result of the Public Sector Equality Duty and/or Fairer Scotland Duty? Yes <input type="checkbox"/> No <input checked="" type="checkbox"/> If Yes, please provide a brief summary of the impact?  If Yes, has an assessment been carried out and published on the council's website? <a href="https://www.northlanarkshire.gov.uk/your-community/equalities/equality-and-fairer-scotland-duty-impact-assessments">https://www.northlanarkshire.gov.uk/your-community/equalities/equality-and-fairer-scotland-duty-impact-assessments</a> Yes <input type="checkbox"/> No <input type="checkbox"/>
<b>5.2 Financial impact</b> Does the report contain any financial impacts? Yes <input checked="" type="checkbox"/> No <input type="checkbox"/> If Yes, have all relevant financial impacts been discussed and agreed with Finance? Yes <input checked="" type="checkbox"/> No <input type="checkbox"/> If Yes, please provide a brief summary of the impact?  As stated in the main body of the report.
<b>5.3 HR policy impact</b> Does the report contain any HR policy or procedure impacts? Yes <input type="checkbox"/> No <input checked="" type="checkbox"/> If Yes, have all relevant HR impacts been discussed and agreed with People Resources? Yes <input type="checkbox"/> No <input type="checkbox"/> If Yes, please provide a brief summary of the impact?
<b>5.4 Legal impact</b> Does the report contain any legal impacts (such as general legal matters, statutory considerations (including employment law considerations), or new legislation)? Yes <input type="checkbox"/> No <input checked="" type="checkbox"/> If Yes, have all relevant legal impacts been discussed and agreed with Legal and Democratic? Yes <input type="checkbox"/> No <input type="checkbox"/> If Yes, please provide a brief summary of the impact?
<b>5.5 Data protection impact</b> Does the report / project / practice contain or involve the processing of personal data? Yes <input type="checkbox"/> No <input checked="" type="checkbox"/> If Yes, is the processing of this personal data likely to result in a high risk to the data subject? Yes <input type="checkbox"/> No <input type="checkbox"/> If Yes, has a Data Protection Impact Assessment (DPIA) been carried out and e-mailed to <a href="mailto:dataprotection@northlan.gov.uk">dataprotection@northlan.gov.uk</a> Yes <input type="checkbox"/> No <input type="checkbox"/>

5.6	<p><b>Technology / Digital impact</b></p> <p>Does the report contain information that has an impact on either technology, digital transformation, service redesign / business change processes, data management, or connectivity / broadband / Wi-Fi?</p> <p>Yes     <input type="checkbox"/>                      No                      <input checked="" type="checkbox"/></p> <p>If Yes, please provide a brief summary of the impact?</p> <p>Where the impact identifies a requirement for significant technology change, has an assessment been carried out (or is scheduled to be carried out) by the Enterprise Architecture Governance Group (EAGG)?</p> <p>Yes     <input type="checkbox"/>                      No                      <input type="checkbox"/></p>
5.7	<p><b>Environmental / Carbon impact</b></p> <p>Does the report / project / practice contain information that has an impact on any environmental or carbon matters?</p> <p>Yes     <input type="checkbox"/>                      No                      <input checked="" type="checkbox"/></p> <p>If Yes, please provide a brief summary of the impact?</p>
5.8	<p><b>Communications impact</b></p> <p>Does the report contain any information that has an impact on the council's communications activities?</p> <p>Yes     <input type="checkbox"/>                      No                      <input checked="" type="checkbox"/></p> <p>If Yes, please provide a brief summary of the impact?</p>
5.9	<p><b>Risk impact</b></p> <p>Is there a risk impact?</p> <p>Yes     <input checked="" type="checkbox"/>                      No                      <input type="checkbox"/></p> <p>If Yes, please provide a brief summary of the key risks and potential impacts, highlighting where the risk(s) are assessed and recorded (e.g. Corporate or Service or Project Risk Registers), and how they are managed?</p> <p>All activities undertaken by the Council are subject to risk, and in acknowledging the Council's approved Risk Management Strategy, Services manage these as part of their overall corporate and service planning processes. The current economic climate, in particular, has the potential to impact upon the Council's ability to provide quality services within approved budget levels.</p> <p>Reflecting the risk analysis matrix included within the Risk Management Strategy, the Service considers delays or amendments to savings proposals could present an ongoing risk to the financial outturn for 2023/24.</p> <p>To minimise risk this report has been prepared by service based Finance personnel in consultation with budget managers, in accordance with the Financial Regulations.</p>
5.10	<p><b>Armed Forces Covenant Duty</b></p> <p>Does the report require to take due regard of the Armed Forces Covenant Duty (i.e. does it relate to healthcare, housing, or education services for in-Service or ex-Service personnel, or their families, or widow(er)s)?</p> <p>Yes     <input type="checkbox"/>                      No                      <input checked="" type="checkbox"/></p> <p>If Yes, please provide a brief summary of the provision which has been made to ensure there has been appropriate consideration of the particular needs of the Armed Forces community to make sure that they do not face disadvantage compared to other citizens in the provision of public services.</p>

**5.11 Children's rights and wellbeing impact**

Does the report contain any information regarding any council activity, service delivery, policy, or plan that has an impact on children and young people up to the age of 18, or on a specific group of these?

Yes ☐ No ☒

If Yes, please provide a brief summary of the impact and the provision that has been made to ensure there has been appropriate consideration of the relevant Articles from the United Nations Convention on the Rights of the Child (UNCRC).

If Yes, has a Children's Rights and Wellbeing Impact Assessment (CRWIA) been carried out?

Yes ☐ No ☐

**NORTH LANARKSHIRE COUNCIL**  
**Revenue Budget Monitoring Report - Objective Analysis**  
**Period 10 (01 April 2023 - 05 January 2024)**  
**A - Chief Executives Service**

DIVISION OF SERVICE	ANNUAL BUDGET	PROJECTED OUT-TURN	PROJECTED OUT-TURN VARIANCE	%	PERIOD MOVEMENT	ANALYSIS
[1]	[2]	[3]	[4]	[5]	[6]	[7]
DIRECTORATE & SUPPORT	412,144	348,180	63,964 FAV	15.5%	0	Underspend in Employee costs primarily due to implementation of Support Services Review.
FINANCE	45,193,083	44,555,058	638,025 FAV	1.4%	106,156	An over-recovery in income from Rent Allowances and Rent Rebate overpayments plus underspends associated with vacancies, ICT and travel offset by increased postages and agency fees.
AUDIT & RISK	614,959	554,111	60,848 FAV	9.9%	27,701	Underspends within Employee costs as a result of vacancies.
LEGAL & DEMOCRATIC	2,624,054	2,603,001	21,053 FAV	0.8%	118,062	Under-recovery in income within insurance, licensing, registrars plus overspends in relation to building costs and net position for printing and postages offset by underspends within employee costs, Taxi MOT and plating, advertising and training.
BUSINESS & DIGITAL	22,301,722	20,790,442	1,511,280 FAV	6.8%	180,270	Underspends within ICT contracts linked to the timing of costs associated with cloud based systems, vacancies and the over-recovery of income associated with the recycling of IT Equipment offset by costs in relation to the Investment Model and other services.
PEOPLE RESOURCES	8,582,504	8,295,671	286,833 FAV	3.3%	144,070	Net underspend associated with MA programme plus underspends within Employee costs.
STRATEGIC COMMUNICATIONS & ENGAGEMENT	5,342,667	5,311,847	30,821 FAV	0.6%	(111,954)	Underspends within Employee costs as a result of vacancies.
OTHER COPORATE SERVICES	(4,301,622)	(7,575,111)	3,273,489 FAV	(76.1%)	2,557,042	Over-recovery attributable to HMRC for Sports and Leisure Services VAT, PPP Contribution and NLP Financial Guarantee offset by projected overspend relating to MA Levy.
JOINT BOARDS	12,741,051	12,741,051	0	0.0%	0	
<b>NET EXPENDITURE</b>	<b>93,510,562</b>	<b>87,624,248</b>	<b>5,886,313 FAV</b>	<b>6.3%</b>	<b>3,021,347</b>	



**NORTH LANARKSHIRE COUNCIL**  
**Revenue Budget Monitoring Report - Subjective Analysis**  
**Period 10 (01 April 2023 - 05 January 2024)**  
**A - Chief Executives Service**

CATEGORY [1]	ANNUAL BUDGET [2]	PROJECTED OUT-TURN [3]	PROJECTED OUT- TURN VARIANCE [4]	% [5]	PERIOD MOVEMENT [6]	ANALYSIS [7]
EMPLOYEE COSTS	44,531,351	42,216,874	2,314,476 FAV	5.2%	549,230	Underspends due to vacancies across all services and pensions
PROPERTY COSTS	2,416,670	2,455,529	(38,859) ADV	(1.6%)	0	Minor variance
SUPPLIES & SERVICES	10,681,408	9,774,866	906,542 FAV	8.5%	12,881	Underspend within B&D represents continued savings from current usage levels of cloud based systems offsetting an approved overspend on the investment model and various other lines across the service.
TRANSPORT & PLANT	168,015	103,000	65,015 FAV	38.7%	29,491	Hybrid working has resulted in reduced travel claims plus underspends within Taxi MOT and plating.
ADMINISTRATION COSTS	6,597,132	6,777,713	(180,581) ADV	(2.7%)	(151,773)	Postage costs for Council Tax, NDR, Scottish Welfare Fund and Housing Benefits offset by reduced printing and photocopying costs.
PAYMENTS TO OTHER BODIES	17,091,456	17,080,481	10,975 FAV	0.1%	(19,144)	Minor variance
TRANSFER PAYMENTS	105,923,287	105,923,287	0	0.0%	0	
CAPITAL FINANCING COSTS	5,048,700	4,978,400	70,300 FAV	1.4%	70,300	Over-recovery attributable NLP Financial Guarantee following re-financing in October 2023.
REVENUE FINANCING COSTS	0	0	0	0.0%	0	
OTHER EXPENDITURE	3,871,696	4,225,214	(353,518) ADV	(9.1%)	(74,433)	Overspend in relation to Apprenticeship Levy partially offset by historic underspends within miscellaneous costs.
<b>TOTAL EXPENDITURE</b>	<b>196,329,715</b>	<b>193,535,364</b>	<b>2,794,350 FAV</b>	<b>1.4%</b>	<b>416,552</b>	
INCOME	(102,819,153)	(105,911,116)	3,091,963 FAV	(3.0%)	2,604,795	Over-recovery attributable to HMRC for Sports and Leisure Services VAT, higher than anticipated income in relation to rent allowances / rent rebates overpayments and increased income against budget on the volume discount received through the Mears contract, which is in line with previous years, offset by under-recoveries within legal insurance, licensing and registrars.
<b>NET EXPENDITURE</b>	<b>93,510,562</b>	<b>87,624,248</b>	<b>5,886,313 FAV</b>	<b>6.3%</b>	<b>3,021,347</b>	

**NORTH LANARKSHIRE COUNCIL**  
**Revenue Budget Monitoring Report - Payments to Other Bodies**  
**Period 10 (01 April 2023 - 05 January 2024)**  
**A - Chief Executives Service**

CATEGORY [1]	ANNUAL BUDGET [2]	PROJECTED OUT-TURN [3]	PROJECTED OUT-TURN VARIANCE [4]	% [5]	PERIOD MOVEMENT [6]	ANALYSIS [7]
PAYMENTS TO OTHER BODIES GENERAL	347,122	347,122	0	0.0%	0	
MEDICAL FEES	9,859	10,094	(235) ADV	(2.4%)	(1,465)	Minor variance
AGENCY FEES	81,542	95,086	(13,544) ADV	(16.6%)	0	Recruitment agency costs which are being offset by vacancies within Employee Costs
TOWN TWINNING	0	0	0	0.0%	0	
CHILDRENS PANEL	25,035	17,035	8,000 FAV	32.0%	0	Lower than anticipated costs associated with training
COSLA ANNUAL LEVY	195,000	193,434	1,566 FAV	0.8%	0	Minor variance
COMMUNITY COUNCIL GRANTS	158,629	158,629	0	0.0%	0	
GRANTS TO ORGANISATIONS	837,505	837,505	0	0.0%	(17,868)	
EXTERNAL AUDIT FEE	529,389	529,389	0	0.0%	0	
ELECTION PROVISION	0	0	0	0.0%	0	
TOURISM - VISIT NORTH LANARKSHIRE	37,000	37,000	0	0.0%	0	
SCOTTISH WELFARE FUND	4,277,844	4,277,844	0	0.0%	0	
SUB-CONTRACTOR PAYMENTS	1,869	369	1,500 FAV	80.3%	1,500	Minor variance
LOCAL TAX PAYPOINT COMMISSION	35,000	21,312	13,688 FAV	39.1%	(1,312)	Anticipated costs within Council Tax Collection lower than budget
COSLA MIGRATION SCOTLAND	150,000	150,000	0	0.0%	0	
LANDS VALUATION CONTRIBUTION	2,105,910	2,105,910	0	0.0%	0	
SPT CONTRIBUTION	5,556,198	5,556,198	0	0.0%	0	
SPT CONCESSIONARY FARES CONTRIBUTION	572,943	572,943	0	0.0%	0	
CUSTOMER FIRST CONTRIBUTION	2,700,000	2,700,000	0	0.0%	0	
<b>TOTAL EXPENDITURE</b>	<b>17,620,845</b>	<b>17,609,870</b>	<b>10,975 FAV</b>	<b>0.1%</b>	<b>(19,145)</b>	

**NORTH LANARKSHIRE COUNCIL**  
**Revenue Budget Monitoring Report - Status of Earmarked Reserves**  
**Period 10 (01 April 2023 - 05 January 2024)**  
**A - Chief Executives Service**

DESCRIPTION OF EARMARKED RESOURCE	FINANCIAL YEAR - 2023/24									
	Reserve Allocation 2023/24	Profiled in Future Years	Approved Reserve Total	Spend to Date	Projected Spend		Reprofile to Future Years	No Longer Required	Reserves Required In Year	Commentary Regards Usage
					Value	%				
Service Specific Earmarked Reserves:										
Administration of Covid and Cost of Living related support scheme	25,000		25,000	12,257	25,000	100.0%	0	0	25,000	
Pensioners Fuel Grant Payment	38,247		38,247	38,247	38,247	100.0%	0	0	38,247	
Cost of Living Grant	310,593		310,593	226,252	310,593	100.0%	0	0	310,593	
DHP Additional Admin (Benefits Cap)	35,313		35,313	35,313	35,313	100.0%	0	0	35,313	
Modern Apprentices	86,000	(43,000)	43,000	0	10,000	23.3%	33,000	0	10,000	Delays in recruitment resulting in balance being carried forward.
Scottish Welfare Fund	1,518,000		1,518,000	1,518,000	1,518,000	100.0%	0	0	1,518,000	
Digitisation	771,381	0	771,381	390,386	585,835	76.0%	185,546	0	585,835	Balance required in 2024/25 to support ongoing commitments.
One-off resourcing following insourcing of CLNL	18,557	0	18,557	11,847	11,847	63.8%	0	6,710	11,847	Balance has been identified as no longer being required as staff member has resigned from post.
One-off resourcing following insourcing of CLNL (ICT Development)	84,704	0	84,704	24,997	24,997	29.5%	0	59,707	24,997	Balance no longer required as ICT Development has been completed
B&D - NLC10 posts	99,132	0	99,132	62,046	80,072	80.8%	19,060	0	80,072	Balance required in 2024/25 to support ongoing commitments.
B&D - NLC 12 post	312,055	(296,452)	15,603	0	15,603	100.0%	0	0	15,603	Funding approved at Sept WSCG, assume that post will be filled from January. Balance required in future years.
Learning Academy	100,000	0	100,000	0	0	0.0%	100,000	0	0	Balance required in 2024/25 to support ongoing commitments.
Construction Academy	300,000	0	300,000	0	90,000	30.0%	210,000	0	90,000	
Resources	63,000	0	63,000	80,985	87,549	139.0%	0	0	63,000	
One-off resourcing following insourcing of CLNL	109,608	0	109,608	84,933	123,241	112.4%	0	0	109,608	
ESC Staffing	109,840	0	109,840	71,657	71,657	65.2%	0	0	109,840	
CSH (NLC16 and NLC11 post)	141,616	0	141,616	87,232	141,616	100.0%	0	0	141,616	Delays in the implementation of the single number contact point in the Customer Service Hub has resulted in a requirement to reprofile this reserve to future years.
Recover NL - CSH extension of staff	172,521	0	172,521	82,591	90,399	52.4%	82,122	0	90,399	
CSH Recover NL 2022/23 (Single Number)	489,218	0	489,218	30,038	36,942	7.6%	452,276	0	36,942	
Cumbernauld Theatre	35,000	0	35,000	0	0	0.0%	0	35,000	0	The group had advised the service that this funding was not required.
Recover NL Grants	172,294	0	172,294	90,247	172,294	100.0%	0	0	172,294	
Cost of Living Grant	41,242	0	41,242	180	7,000	17.0%	34,242	0	7,000	
Councillor Surgeries	50,000	0	50,000	0	0	0.0%	0	50,000	0	Council (Mar 2023) approved advertising of surgeries via the Council's existing social media channels and websites.
TOTAL	5,083,321	(339,452)	4,743,869	2,847,207	3,476,206	73.3%	1,116,246	151,417	3,476,206	

## APPENDIX 5

**NORTH LANARKSHIRE COUNCIL**  
**Revenue Budget Monitoring Report - Savings**  
**Period 10 (01 April 2023 - 05 January 2024)**  
**A - Chief Executives Service**

Ref.	DESCRIPTION OF APPROVED SAVING	APPROVED SAVINGS			
		Target Value £000	Value Deliverable £000	Savings Gap £000	Reasons for Savings Gap
CEBB01	Removal of Residual Transitional Rates Relief Budget	127	127	0	
	<b>TOTAL</b>	<b>127</b>	<b>127</b>	<b>0</b>	