

REPORT OF THE DIRECTOR OF CORPORATE SERVICES
POLICY AND RESOURCES SCRUTINY - 30th NOVEMBER 2016
COUNCIL'S BUDGET MONITORING REPORT 2016/17 as at 31st August 2016

Head of Service & Designation	Author & Designation	Telephone No	Directorate
O Bowen, Head of Financial Services	O Bowen, Head of Financial Services	01267 224886	Corporate Services

Table 1

Forecasted for year to 31 March 2017

Department	Working Budget				Actual				Aug 16 Forecasted Variance for Year £'000	Jun 16 Forecasted Variance for Year £'000
	Controllable Expenditure £'000	Controllable Income £'000	Net Non Controllable £'000	Total Net £'000	Controllable Expenditure £'000	Controllable Income £'000	Net Non Controllable £'000	Total Net £'000		
Chief Executive	18,181	-6,292	1,777	13,666	19,810	-7,407	1,777	14,179	514	559
Education & Children	175,538	-37,399	24,187	162,326	178,661	-38,969	24,183	163,876	1,550	1,017
Corporate Services	82,126	-51,475	-8,350	22,301	83,848	-53,459	-8,350	22,039	-263	-135
Communities	127,312	-47,893	11,572	90,991	128,209	-48,002	11,572	91,779	788	845
Environment	126,206	-87,292	8,321	47,235	123,356	-84,055	8,321	47,621	386	423
Departmental Expenditure	529,362	-230,350	37,507	336,519	533,884	-231,892	37,503	339,494	2,975	2,710
Capital Charges/Interest				-9,519				-10,269	-750	-500
Pension Reserve Adjustment				-5,085				-5,085	0	0
Levies and Contributions:										
Brecon Beacons National Park				138				138	0	0
Mid & West Wales Fire & Rescue Authority				9,172				9,172	0	0
Net Expenditure				331,225				333,450	2,225	2,210
Outcome Agreement Grant				0				0	0	0
Contribution from Balances				-65				-65	0	0
Transfer from Balances/Earmarked Reserves				-200				-200	0	0
Transfers to/from Departmental Reserves										
- Corporate Services				0				132	132	67
- Environment				0				-386	-386	-423
Net Budget				330,960				332,931	1,971	1,854

Chief Executive Department
Budget Monitoring as at 31st August 2016

Division	Working Budget				Forecasted				Aug 16 Forecasted Variance for Year £'000	Jun 16 Forecasted Variance for Year £'000
	Expenditure £'000	Income £'000	Net non- controllable £'000	Net £'000	Expenditure £'000	Income £'000	Net non- controllable £'000	Net £'000		
Chief Executive	-613	0	-329	-942	-71	0	-329	-400	542	547
People Management & Performance	3,677	-1,058	-2,251	368	3,864	-1,359	-2,251	254	-114	-45
Admin and Law	3,982	-591	1,565	4,956	3,957	-573	1,565	4,949	-7	-25
Customer Focus and Policy	4,484	-987	-2,266	1,230	4,681	-1,229	-2,266	1,186	-45	-43
Statutory Services	763	-2	152	913	1,108	-269	152	991	78	109
Property	1,152	-1,166	792	778	1,103	-1,113	792	782	5	-1
Regeneration	4,736	-2,487	4,115	6,363	5,167	-2,863	4,115	6,418	55	16
GRAND TOTAL	18,181	-6,292	1,777	13,666	19,810	-7,407	1,777	14,179	514	559

Chief Executive Department - Budget Monitoring as at 31st August 2016

Main Variances

Division	Working Budget		Forecasted		Aug 16 Forecasted Variance for Year £'000	Notes	Jun 16 Forecasted Variance for Year £'000
	Expenditure £'000	Income £'000	Expenditure £'000	Income £'000			
Chief Executive							
Corporate Savings Target	-949	0	-402	0	547	Standby and Health and Safety Corporate savings yet to be implemented	547
People Management & Performance							
Business Support	199	-1	166	-1	-33	Savings on Supplies & Services	-29
Personnel Management	903	-199	874	-204	-34	Vacant Posts	-27
Fitness For Work	607	-343	601	-397	-59	Vacant posts and savings on supplies and services	-3
Admin and Law							
Land Charges Administration	80	-275	80	-294	-19	Additional searches income anticipated	-22
Corporate Serv-Administration	188	-0	170	0	-17	Maternity leave and reduced spend on supplies and services	0
Local Duplicating Centre	16	-53	3	-9	31	Income generation potential curtailed following introduction of printer rationalisation programme and directive to reduce printing in general	0
Regeneration ,Policy and Property							
Customer Focus and Policy							
Communications	16	0	2	0	-14	Reduced spend on supplies and services	-15
Press	93	-7	216	-104	25	Waiting for service realignment to be implemented	9
Performance Management	558	-19	494	-19	-64	Vacant post	-67
Chief Executive-Policy	516	-63	488	-24	11	Income target not achievable	25
Statutory Services							
Registration Of Electors	152	-2	170	-1	20	Additional cost of individual electoral registration	42
Coroners	279	0	368	0	89	Additional storage costs and anticipated increase in Coroners salary	94
Electoral Services - Staff	262	0	228	0	-34	Vacant post	-26
Property							
Industrial Premises – JV's	40	-125	41	-91	35	Shortfall in income	-1
Provision Markets	520	-595	490	-592	-27	Vacant Posts	0

Chief Executive Department - Budget Monitoring as at 31st August 2016
Main Variances

Division	Working Budget		Forecasted		Aug 16	Notes	Jun 16
	Expenditure £'000	Income £'000	Expenditure £'000	Income £'000	Forecasted Variance for Year £'000		Forecasted Variance for Year £'000
Regeneration							
West Wales European Centre	421	-307	257	-130	13	Net overspend mainly due to projected non-achievement of income target, partly netted off by cost savings on salaries (vacant posts), premises costs (following move to Nant Y Ci) and other supplies and services - pending realignment of budgets.	19
Physical Regeneration	451	0	406	0	-45	Underspend mainly due to staff vacancies	-40
Regen Core & Policy Performance	0	0	10	0	10	Increased staffing costs	6
Regeneration Business Support Unit	333	-107	331	-76	29	Efficiency saving identified for 14/15 in relation to premises costs at Nant Y Ci, with the intention of selling the property. However, property still hasn't been sold so ongoing overspend shown as a result.	44
UN Sir Gar	167	-128	175	-84	52	Overspend mainly due to projected non-achievement of income target.	11
Other Variances					-1		-9
Grand Total					514		559

Department for Education & Children
Budget Monitoring as at 31st August 2016

Division	Working Budget				Forecasted				Aug 16 Forecasted Variance for Year £'000	Jun 16 Forecasted Variance for Year £'000
	Expenditure £'000	Income £'000	Net non- controllable £'000	Net £'000	Expenditure £'000	Income £'000	Net non- controllable £'000	Net £'000		
Director & Strategic Management	681	0	-149	532	729	-55	-149	526	-6	-0
Education Services Division	118,059	-1,725	19,650	135,984	119,500	-2,128	19,646	137,018	1,034	810
Strategic Development	9,134	-7,155	1,118	3,097	9,169	-7,247	1,118	3,040	-58	-63
School Improvement	15,075	-12,763	518	2,830	15,610	-13,297	518	2,830	0	4
Learner Programmes	10,280	-9,389	617	1,508	10,794	-9,903	617	1,509	0	0
Children's Services	22,308	-6,367	2,433	18,373	22,859	-6,338	2,433	18,953	580	267
GRAND TOTAL	175,538	-37,399	24,187	162,326	178,661	-38,969	24,183	163,876	1,550	1,017

Department for Education & Children - Budget Monitoring as at 31st August 2016
Main Variances

Division	Working Budget		Forecasted		Aug 16 Forecasted Variance for Year £'000	Notes	Jun 16 Forecasted Variance for Year £'000
	Expenditure £'000	Income £'000	Expenditure £'000	Income £'000			
Education Services Division							
School Redundancy & EVR	1,612	0	2,457	0	845	School redundancies and EVR	680
School Modernisation	68	-5	375	-10	302	Short term transport for pupils from closed schools £90k, property decommissioning and cost of sales £212k (which includes £175k NNDR)	312
Additional Education Needs	3,128	-1,449	3,113	-1,493	-59	Termination of Out of County placement, reduction in tri-partite funding -£212k. Additional statementing yr 6 transition £294k. Staff vacancies -£33k. Maximising grant income -£82k, decrease in supplies and services -£26k.	-90
Sensory Impairment	330	-12	346	-16	11	Increase in staff cost due to incremental progression and Structured Professional Assessments £16k, Reduction in supplies and services -£5k	4
Educational Psychology	906	0	1,002	-160	-64	Vacant post -£38k and additional recharge income -£26k	-41
Strategic Development							
Information & Improvement	450	-35	485	-117	-47	Salary savings relating to part-year vacant post, 2 employees not being at the top of grade and maternity leave.	-48

Department for Education & Children - Budget Monitoring as at 31st August 2016
Main Variances

Division	Working Budget		Forecasted		Aug 16 Forecasted Variance for Year £'000	Notes	Jun 16 Forecasted Variance for Year £'000
	Expenditure £'000	Income £'000	Expenditure £'000	Income £'000			
Children's Services							
Commissioning and Social Work	6,059	-19	6,161	-25	97	Salary overspend relating to social work and legal currently being investigated.	4
Corporate Parenting & Leaving Care	729	0	776	0	47	Increasing age profile of Looked After Children (LAC) resulting in more costly support for longer - impact of When I'm ready & Social Care Well Being Act on 15 to 25 year olds	67
Fostering Services & Support	3,593	0	3,825	-15	217	The taxi's budget faces ongoing pressure £20k due to the high number of placement moves, some away from school areas, additional transport costs for the Fostering Support Team due to carers being in rural areas £32k. An increase in additional payments has led to an overspend in admin equipment, boarding out payments and residence orders £165k. An improved method of forecasting for commitments has now been developed and implemented.	-56
Adoption Services	497	-55	591	-115	33	Additional staff resource to reduce the number of placements needing to be purchased at greater cost which reduces budget pressure in other areas. Currently looking at the possibility of recharging costs as part of an agreement with 4 other authorities.	40
Respite & Residential Accommodation	919	-151	897	0	129	Planned additional contribution from the LHB is unlikely to be achieved in 2016-17 £150k netted off with salary savings -£21k	116
Garreglwyd residential Accommodation	530	-156	585	-156	55	Additional residents have led to increased staffing and maintenance costs	5
Direct payments / Short Breaks	611	-82	586	-82	-25	Salary savings in Short Breaks due to forecasted reduction in the use of casual workers -£42k. Increased take up of the Direct Payments scheme £17k. Improved working practices have led to a more favourable position than previously reported due to an increased recharge to Adult Services	59
Family Aide Services	220	0	190	-4	-34	Salary saving due to employees not being on the top of their grade	-5
Out of Hours Service	262	-64	322	-64	60	Referrals fluctuate depending on activity, service to be analysed between Adult & Children with potential for level of recharge to reflect findings	104
Other Variances					-18		-134
Grand Total					1,550		1,017

Corporate Services Department
Budget Monitoring as at 31st August 2016

Division	Working Budget				Forecasted				Aug 16 Forecasted Variance for Year £'000	Jun 16 Forecasted Variance for Year £'000
	Expenditure £'000	Income £'000	Net non- controllable £'000	Net £'000	Expenditure £'000	Income £'000	Net non- controllable £'000	Net £'000		
Financial Services	7,559	-3,358	-3,252	949	7,427	-3,425	-3,252	750	-199	-103
Audit Risk & Procurement	1,074	-28	-1,003	44	1,017	-5	-1,003	9	-35	-32
ICT	4,516	-807	-3,716	-7	4,518	-740	-3,716	63	70	78
Performance & Development	184	0	-245	-60	186	-1	-245	-60	1	-1
Other Services	68,793	-47,281	-136	21,376	70,701	-49,288	-136	21,277	-99	-77
GRAND TOTAL	82,126	-51,475	-8,350	22,301	83,848	-53,459	-8,350	22,039	-263	-135

Corporate Services Department - Budget Monitoring as at 31st August 2016

Main Variances

Division	Working Budget		Forecasted		Aug 16 Forecasted Variance for Year £'000	Notes	Jun 16 Forecasted Variance for Year £'000
	Expenditure £'000	Income £'000	Expenditure £'000	Income £'000			
Financial Services							
Chief Officer	331	-42	320	-42	-10	Reduction in supplies and services	0
Accountancy	1,703	-295	1,717	-406	-98	Vacant posts	-98
Housing Benefits Admin	1,448	-749	1,394	-746	-51	Underspend as a result of posts being temporarily vacant due to continual and significant staff movement within Benefits Section	0
Revenues	810	-140	795	-140	-16	Minor underspends on supplies and services within 4 different service areas in Revenue Services Unit	0
Audit Risk & Procurement							
Audit	605	-20	546	0	-38	Part year vacant post	-33
ICT							
Information Technology	3,443	-446	3,475	-409	70	Sickness cover for Head of IT	78
Other Services							
Audit Fees	364	-84	317	-84	-47	Reduction in grant audit fees	-46
Bank Charges	61	0	50	0	-11	Savings from bank tender in 2013/14	-10
Rent Allowances	47,077	-47,090	49,062	-49,092	-16	This relates to 3 benefit payment types where the overall expenditure is c£63m per annum. Minor fluctuations due to caseload changes, changes in scheme, etc., have significant cash implications but are difficult to predict.	0
Miscellaneous Services	6,183	-107	6,163	-112	-25	Reduction in Subscriptions	-20
Other Variances					-20		-4
Grand Total					-263		-135

Department for Communities
Budget Monitoring as at 31st August 2016

Division	Working Budget				Forecasted				Aug 16 Forecasted Variance for Year £'000	Jun 16 Forecasted Variance for Year £'000
	Expenditure £'000	Income £'000	Net non- controllable £'000	Net £'000	Expenditure £'000	Income £'000	Net non- controllable £'000	Net £'000		
Adult Services										
Older People	50,355	-17,715	3,124	35,764	51,865	-18,341	3,124	36,649	884	1,184
Physical Disabilities	5,987	-740	92	5,339	5,665	-757	92	5,001	-339	-351
Learning Disabilities	31,164	-8,462	1,349	24,051	31,199	-8,115	1,349	24,433	383	100
Mental Health	9,038	-3,322	130	5,847	8,829	-3,286	130	5,673	-173	-41
Director's Office	966	0	116	1,081	942	0	116	1,058	-24	-14
Support	3,932	-1,705	698	2,925	4,061	-1,877	698	2,882	-43	-33
Public Protection & CF Housing										
Public Protection	3,129	-604	673	3,198	3,102	-587	673	3,188	-10	-10
Council Fund Housing	8,902	-8,365	541	1,078	9,074	-8,527	541	1,088	10	10
Leisure & Recreation										
Leisure & Recreation	13,839	-6,981	4,849	11,707	13,471	-6,513	4,849	11,807	100	0
GRAND TOTAL	127,312	-47,893	11,572	90,991	128,209	-48,002	11,572	91,779	788	845

Department for Communities - Budget Monitoring as at 31st August 2016

Main Variances

Division	Working Budget		Forecasted		Aug 16 Forecasted Variance for Year £'000	Notes	Jun 16 Forecasted Variance for Year £'000
	Expenditure £'000	Income £'000	Expenditure £'000	Income £'000			
Adult Services							
Older People							
Older People - Commissioning	2,858	-19	2,826	-19	-32	Staff vacancies	-81
Older People - Private/ Vol Homes	17,488	-8,954	18,493	-9,264	695	Net effect of efficiencies slippage and additional placements	671
Older People - Extra Care	784	0	935	0	152	Lower than anticipated saving from contract renegotiations	152
Older People - Direct Payments	614	0	696	0	82	Increase in packages	60
Older People - Grants	268	0	237	0	-31	Reduced grant payments	0
Older People - Private Home Care	9,320	-2,003	9,725	-2,003	405	Net effect of efficiencies slippage and additional care hours	611
Older People - Ssmss	1,063	-228	1,040	-275	-69	Staff vacancies and reduced spend on supplies & services	-25
Older People - Careline	1,060	-1,165	1,211	-1,450	-134	Additional staffing & other costs offset by additional income	-134
Older People - Enablement	2,077	-800	1,738	-800	-338	Staff vacancies	-303
Older People - Day Services	1,059	-76	1,215	-65	167	Efficiencies slippage £150k, staff vacancies and additional private day care provision - proposal to CMT to reduce spend with a significant re-shape of the service.	217
Physical Disabilities							
Phys Dis - Commissioning & OT Services	598	-71	525	-71	-73	Staff vacancies	-65
Phys Dis - Private/Vol Homes	561	-111	519	-111	-42	Reduction in packages	-40
Phys Dis - Group Homes/Supported Living	1,358	-116	1,282	-116	-77	Reduction in packages	-28
Phys Dis - Community Support	90	0	50	0	-41	Reduction in packages	-53
Phys Dis - Direct Payments	1,831	0	1,759	0	-72	Reduction in packages	-175
Learning Disabilities							
Learn Dis - Employment & Training	2,404	-891	2,371	-733	125	Reduction in grant for Workchoice programme, and sale of meals in cafes.	0
Learn Dis - Commissioning	891	0	915	0	24	Additional salary costs	53
Learn Dis - Direct Payments	1,275	0	1,446	0	170	Increase in packages	144
Learn Dis - Group Homes/Supported Living	6,295	-1,068	6,323	-1,068	27	Increase in packages	-122
Learn Dis - Adult Respite Care	932	-812	905	-812	-28	Staff vacancy	-20
Learn Dis - Day Services	3,067	-258	3,113	-246	59	Additional packages of care	-0

Department for Communities - Budget Monitoring as at 31st August 2016

Main Variances

Division	Working Budget		Forecasted		Aug 16 Forecasted Variance for Year £'000	Notes	Jun 16 Forecasted Variance for Year £'000
	Expenditure £'000	Income £'000	Expenditure £'000	Income £'000			
Learn Dis - Transition Service	502	0	469	0	-34	Staff vacancies	5
Learn Dis - Community Support	2,150	-137	2,121	-137	-29	Reduction in packages	0
Learn Dis - Grants	156	0	248	0	92	Partial non achievement of efficiencies savings re grants to voluntary organisations	123
Mental Health							
M Health - Private/Vol Homes	6,268	-2,874	6,118	-2,840	-116	Reduction in placement costs	-63
M Health - Group Homes/Supported Living	474	-128	440	-128	-35	Reduction in placement costs	-48
M Health - Substance Misuse Team	338	-142	313	-142	-24	Staff vacancy	-10
Director's Office							
Ssmss - Adult Safeguarding & Improvement Team	966	0	942	0	-24	Staff vacancy	-14
Support							
Departmental Support	2,424	-138	2,375	-147	-58	Reduced spend on supplies & services	-39
Other Variances					-53		32
Public Protection							
Air Pollution	95	-32	94	-24	7	Forecast underachievement of licence fee income	4
PP Management support	68	-7	63	-13	-11	General underspend in supplies and services to cover the underachievement of licence fee income in Public Health	-7
Other Variances					-6		-7
Council Fund Housing							
Home Improvement (Non HRA)	488	-278	512	-312	-10	Additional income from providing landlord training	-11
Penybryn Traveller Site	126	-119	137	-119	10	Overspend anticipated due to the legal costs and other associated costs of removing a bad paying tenant from the site	10
Temporary Accommodation	279	-185	279	-174	11	Underachievement of Housing Benefit income due to income support issues with 16-17 years olds	11
Other Variances					-1		0

Department for Communities - Budget Monitoring as at 31st August 2016

Main Variances

Division	Working Budget		Forecasted		Aug 16 Forecasted Variance for Year £'000	Notes	Jun 16 Forecasted Variance for Year £'000
	Expenditure £'000	Income £'000	Expenditure £'000	Income £'000			
Leisure & Recreation							
Burry Port Harbour	130	-181	122	-129	43	Projected shortfall in income from Mooring Fees	7
Discovery Centre	87	-113	96	-91	30	Projected shortfall in a number of income budgets £19k, forecast overspend in Staffing £11k	5
Pembrey ski shop	111	-115	35	-22	17	Projected shortfall in sales income	15
Carmarthen Leisure Centre	1,207	-1,131	1,213	-1,093	43	Projected income shortfall	32
Sport & Leisure East	209	-64	165	-36	-16	Part year vacancy	-14
Amman Valley Leisure Centre	703	-543	694	-498	36	Projected income shortfall	36
Sport & Leisure General	643	-50	606	-99	-86	One off income projected during 16-17	-35
Pembrey Country Park	528	-581	555	-542	68	Projected income shortfall £40k, forecast overspend in Staff £28k	7
Mobile Library	120	0	168	0	48	Delay in delivery of new mobile library vehicles resulting in only part year effect of efficiencies being met	40
Museums General	180	0	135	0	-45	Part year vacancies	-36
Leisure Management	278	0	267	0	-11	Numerous minor underspends	-12
Other Variances					-28		-45
Grand Total					788		845

Environment Department
Budget Monitoring as at 31st August 2016

Division	Working Budget				Forecasted				Aug 16 Forecasted Variance for Year £'000	Jun 16 Forecasted Variance for Year £'000
	Expenditure £'000	Income £'000	Net non- controllable £'000	Net £'000	Expenditure £'000	Income £'000	Net non- controllable £'000	Net £'000		
Business Support & Performance	849	0	-739	110	1,012	-42	-739	230	121	87
Waste & Environmental Services	23,948	-8,300	1,536	17,184	22,761	-7,060	1,536	17,237	53	44
Highways & Transportation	57,141	-38,994	8,706	26,853	57,141	-38,983	8,706	26,864	10	205
Property	40,233	-37,557	-1,738	938	38,534	-35,686	-1,738	1,109	172	234
Planning	4,035	-2,440	555	2,150	3,908	-2,283	555	2,181	31	-147
GRAND TOTAL	126,206	-87,292	8,321	47,235	123,356	-84,055	8,321	47,621	386	423

Environment Department - Budget Monitoring as at 31st August 2016

Main Variances

Division	Working Budget		Forecasted		Aug 16 Forecasted Variance for Year £'000	Notes	Jun 16 Forecasted Variance for Year £'000
	Expenditure £'000	Income £'000	Expenditure £'000	Income £'000			
Business Support & Performance							
Departmental - Policy	596	0	737	-36	105	Severance efficiencies not fully delivered; short-term additional pay costs to support the implementation of the Business Support review.	83
Waste & Environmental Services							
Cleansing Service	1,886	-52	1,978	-53	91	Previously identified efficiencies (labour and plant) have not been met due to the sustained demands on the cleansing service.	44
Grounds Maintenance Service	4,820	-3,431	3,816	-2,460	-33	Grounds - Effect of ongoing efficiency savings within the grounds maintenance service	0
Highways & Transportation							
Passenger Transport	3,960	-2,517	4,709	-3,199	100	Managed pool car efficiency not fully achieved	200
School Transport	9,885	-1,073	10,011	-1,139	26	Estimated overspend based on an initial assessment of demand however this may change when the new academic year commences. A number of routes have also been re tendered which may impact on the forecast	24
Car Parks	1,635	-3,156	1,459	-3,104	-124	Demand for car parks has increased, generating additional income	-59
Nant y Ci Park & Ride	1	0	74	-29	44	Members decision to withdraw the service/funding in 15/16 - the modified service is currently being trialled with the Local Health Board to generate additional revenue to cover the shortfall.	41
Public Rights Of Way	235	-11	201	-11	-34	Underspend due to vacant posts - recruitment process now underway	0
Property							
Building Maintenance Operational	25,105	-28,226	23,156	-26,074	202	On-going review of Building Maintenance expenditure and income will hopefully reduce the forecasted overspend by the year-end.	234
Industrial Premises	344	-1,260	317	-1,265	-32	Forecast based on current occupancy levels which are very high and could reduce during the year.	-32
County Farms	70	-308	54	-316	-25	Entitlements reduced and rent increases implemented	-14
Livestock Markets	39	-174	68	-181	22	Forecast based on last year's income and expenditure which is subject to change following new lease negotiations that could potentially provide additional income however this is currently difficult to quantify	22

Environment Department - Budget Monitoring as at 31st August 2016
Main Variances

Division	Working Budget		Forecasted		Aug 16	Notes	Jun 16
	Expenditure £'000	Income £'000	Expenditure £'000	Income £'000	Forecasted Variance for Year £'000		Forecasted Variance for Year £'000
Planning							
Building Control - Other	205	0	183	0	-22	Underspend as a result of staff vacancies.	-11
Minerals	254	-107	252	-153	-48	Underspend mainly due to charging out of staff to 2 projects as a 'direct cost'.	-53
Policy-Development Planning	457	-21	391	-22	-67	Underspend mainly as a result of vacant posts.	-91
Development Management	1,475	-1,252	1,393	-982	187	Overspend due to projected non-achievement of planning fee income target. Greater overspend forecast in August return due to income levels dropping further in July & August.	14
Other Variances					-6		21
Grand Total					386		423