

Corporate Policy & Resources Committee

26 June 2023



This report was approved by the Corporate Policy & Resources Committee at their meeting on 26 June 2023, and is now being circulated to all councillors for noting. In respect of Committee Commentary in note 3 below and the attached Committee appendix, a Finance Officer will be available at your next committee meeting to answer any specific questions each Committee may have.

Title	Q4 Outturn Revenue Monitoring Report as at 31 March 2023
Purpose of the report	To make a decision
Report Author	Paul Taylor Chief Accountant
Ward(s) Affected	All Wards
Exempt	No
Corporate Priority	Community Affordable housing Recovery Environment Service delivery
Recommendations	Subject to the 2022-23 Revenue Carry Forward report being accepted; the Committee is asked to: <ol style="list-style-type: none">1. note the surplus of (£479,929) on Revenue Outturn for 2022-23 as at 31 March 2023 as shown in appendix A below2. approve the transfer of (£479,929) to the General Fund reserve to strengthen the Council's general contingency reserve funds, which would result in neither a surplus or loss for the year ended 31 March 2023, in other words a balanced outturn at 31 March 2023.
Reason for Recommendation	

1. Summary of the report

- 1.1 This report provides a summary of the use of resources and outturn position for the Council in respect of the financial year 2022-23 ended on 31 March 2023, which results in a net surplus of (£479,929); this is a decrease of £1,183,631 in the projected underspend of (£1,663,560) at 31 December 2022, previously reported.

- 1.2 Officers are recommending that the surplus on Outturn is moved to the General Fund reserve, in the context of uncertain economic times to strengthen the Council's general contingency funds, -increasing the General Fund reserve to £2.481m
- 1.3 Officers have highlighted a number of alternative options that the Committee may wish to consider, particularly with regard to the approved refurbishment at the Charter Building.
- 1.4 The report sets out later a recommendation as to how to apply the underspend in order to strengthen the Council's balance sheet.

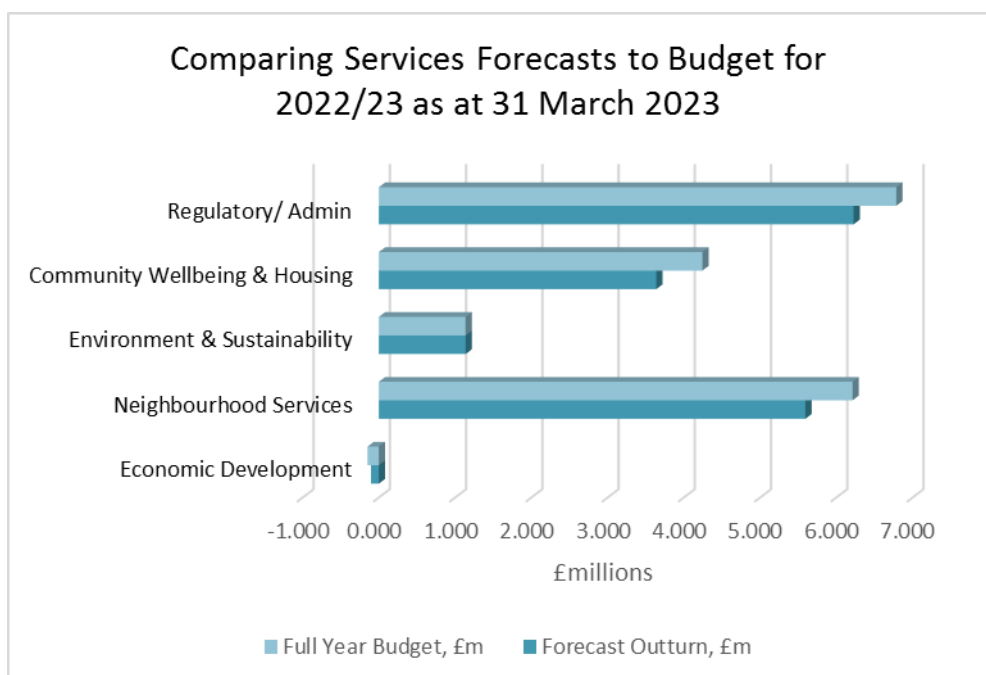
2. Key issues

2.1 Please note that because of the local government elections and the pre-election period that came into effect in late March 2023, it has not been possible to present this report to the Committee until today. The Draft unaudited financial statements for the year ended 31 March 2023 have to be published on the Council's website by 31 May 2023 and these have been prepared on the basis that Council will approved the above recommendations.

Should Committee make any changes to the recommendations, the draft unaudited financial statements will be updated as part of the final audit process.

2.2 The report considers the Council's financial position in the light of the COVID-19 pandemic legacy, the unfolding issues of the increase in Bank of England base rates, the Cost-of-Living crisis, and the Council's Medium Term Financial Plan (MTFP) that indicates that the Council is facing substantial pressure on cash flow and its budgets in the future. As with the financial crisis in 2008, officers are expecting the Council and the UK economy to take several years to recover from these issues.

2.3 The services budgets and outturn are shown in the chart below. Key variances are summarised in the table below, with a more detailed information on the variances by committee shown in section 2.



2.4 Grants Received & Earmarked Reserves

2.5 During the 2022-23 financial year the Council distributed a number of hardship and heating support grants to residents in the Borough.

2.6 The movement in the Council's earmarked reserves is shown in Appendix A for the breakdown and in the table below in aggregate, with further breakdowns provided in this report as appropriate:

Earmarked Reserves	31 Mar 22	Transfers to Reserves	Used in revenue funding	Transfers between Reserves	31 Mar 23
	£'000	£'000	£'000	£'000	£'000
Revenue Grants unapplied	(3,688)	(1,897)	211		(5,374)
Capital Fund	(1,443)	0	0		(1,443)
Insurance Fund	(50)	0	0		(50)
Planned Spending Funds	(14,877)	(140)	106	947	(13,964)
Funds for acquired properties	(33,622)	(7,972)	3,824		(37,770)
Youth Fund	(20)	0	0		(20)
Local Environmental Assessment Fund	(163)	0	9		(154)
Contributions from Developers	(9,509)	(352)	812	(947)	(9,996)
Earmarked Reserves 31st March	(63,372)	(10,361)	4,962	0	(68,771)
General Fund Balance	(2,002)	(480)	0		(2,482)
Balance carried forward 31st March	(65,374)	(10,841)	4,962	0	(71,253)

2.7 During the year Council transferred (£5.879m) to Earmarked Reserves (£10.841m- £4.962 above), The net contribution to Sinking Fund reserves was (£4.148m), ((£7.972m) + £3.824m), with an overall net contribution to other reserves of £1.731m and a breakdown of the movement is shown in the table below:

	Transfer to	Transfer from	Net transfer
Revenue Grants unapplied	(£1,897k)	£211k	(£1,686k)
Planned Spending fund	(£140k)	£106k	(£34k)
Local Environment Assessment Fund	£0	£9k	£9k
Contributions from Developers	(£352k)	£812k	£460k
General Fund – subject to Committee approval	(£480k)	0	(£480k)
Total	(£2,869k)	£1,138k	(£1,731k)

2.8 A breakdown of the (£1,686k) Revenue Grants Unapplied in the above table is shown in the table below.

	New Recs 2022/23	Used 2022/23
Housing Options Grants		
DCLG Preventing Repossessions Sanctuary		642.50
Prevent Homelessness		63,204.95
Rough Sleep Initiative	(16,961.52)	
Domestic Abuse		11,138.23
Accommodation for Offenders		21,538.50
LA Housing Fund	(377,722.00)	
Tenant Satisfaction Measures	(2,217.00)	
Afghan Scheme Grant funding	(1,111,674.91)	
	(1,508,575.43)	96,524.18
Housing Benefits Grants		
DWP HB Implementation of welfare reform changes	(22,969.00)	
New Burdens - Real Time Information	(19,902.21)	
LA Data Sharing IT costs		2,910.72
HB User group funds	(315.42)	
HB Award Accuracy Initiative	(18,421.81)	
	(61,608.44)	2,910.72
Ind Living Grants		
Historic PPP Funding		10,390.39
Surrey CC - Provision of wellbeing prescribing	(172,793.62)	
NWS Alliance Prevention - Refugees		45,500.00
NWS Alliance Prevention - Intervention		17,634.65
	(172,793.62)	73,525.04
Leisure Grants		
Surrey Youth Games	(3,273.08)	
Together Fund Dynamo Ukraine	(1,240.00)	
	(4,513.08)	0.00
Environmental Health Grants		
Natural England - Surplus HLS monies	(63,090.26)	13,267.00
Warmer Home Funding Balance 2013/14		210.00
	(63,090.26)	13,477.00
Other Grants		
Property Searches New Burdens Payment		1,900.00
Defra Biodiversity Net Gain Grant 2022/23	(26,807.00)	
Spelthorne Youth Hub		22,326.00
DEFRA Keep Britain Tidy	(9,201.00)	

SCC Family Support

(50,000.00)

GRAND TOTAL - REVENUE GRANTS

(1,896,588.83)

210,662.94

Please note that any revenue and capital grants have two options:

- a. Funding is provided for a specific purpose and once that objective is received or the time limit passed, any remaining unused funding is repaid to the donor. (When Council acts as **Agent** and no impact on Council's finances)
- b. Funding is provided for a specific purpose with no time limit on its use, in this case, the relevant cost of service received the grant funding and any unused funds at the end of each year is credited to an earmarked reserve for future years use. (When Council acts as **Principal** and there is an impact on the Council's finances)

2.9 **Business Support Grants and grants to residents** – During the year, the Council acted as Agent for a number of Central Government Departments and received grant income, which was distribute direct to residents and businesses in the Borough, for items, such as, Energy Rebates, Household Support, Cost of Living Crisis and alternative Fuel payments, distributed. As these payments have no impact on Revenue Outturn they have not been listed in this report.

This year, Officers have provided Council with more detail on the Revenue grants received, as shown in the tables in 2.9 above and appendix A which summarises the grants received, funds allocated between each fund, and the approved Council funding to/from reserves, so that our finances and funding are more transparent to Councillors.

3. Committee commentary

3.1 The following tables identify significant (greater than £20,000) differences from budget for services within each Committee. Figures shown without brackets represent an overspend or under-recovery of income; figures with brackets represent an (underspend) or (over-recovery) of income.

(a) **Regulatory/ Administrative Committee**

Service	Variance £'000	Comment
Audit	(51)	Underspend due to overbudgeted counter fraud service being repaid by to the Council by the third party provider.
Corporate Governance	84	Overspend - Vacant posts are being covered by agency staff with higher costs
Corporate Management	(600)	Underspends against budgeted COVID-19 expenditure- £200k, Green initiatives budget- £217k, External audit fees- £193k and Travellers Transit site- £8k, partially off-set by higher expenditure against Legal Costs of £44k relating to Audit & Value for money issues, consultants fees by £37k mainly relating to Waterfront investigations.
Customer Services	(95)	Underspends due to staff vacancies (£36k), additional income for legal cost appeals (£86k), offset by higher software charges £27k.

Electoral registrations	(29)	Savings due to reduced posting costs (£22k)
HR	(39)	Underspend (£54k) from vacancies, offset by £14k on other costs
Information & Comms Technology	(107)	Underspends (£102k) from vacancies
Legal	(74)	Underspend of (£50k) from vacancies offset by (£42k) in respect of set aside allowance.
Other income and provision adjustments	920	Including review resulting in £740k changes in bad debt provisions and write offs, and (£198k) payments from S106 Reserves and net £379k from CIL.
Total significant net variances	9	For the complete list of (£44k) favourable variances including those under £20k, please refer to appendix C

(b) **Corporate Policy & Resources Committee**

Service	Variance £'000	Comment
Asset Management Administration	(630)	(£175k) underspend on salaries due to two staff vacancies, (£518k) due to the financial set aside support from investment properties income, to support the increased staff numbers and overheads to manage the new investment property portfolio and £63k due to lower recharge recovery from KGE.
Development Properties	27	£277k of costs incurred on development sites, offset by (£250k) contribution from the NHS.
General Property Expenses	(23)	Over recovery of (£20k) rental income as increase implemented in 2022/23 was back dated into previous year.
Facilities Management	(61)	Over recovery of income (£31k) as a result of billing Knowle Green Estates (KGE) for the gas/electric used at the West Wing & licence for a school to use Council land. Underspend (£28k) on other expenditure.
Planned Maintenance Programme	56	£45k in respect of repairing collapsed wall at Sunbury Park and £20k funding for the Knowle Green Car Park.
Project Management	(111)	Underspends due to vacancies.
Unapportionable Central Overheads	(48)	Monthly superannuation payments to Surrey County are lower than budgeted, which reflects the council's overall underspending on staffing costs.
Total significant net variances	(790)	For the complete list of (£812k) favourable variances including those under £20k, please refer to appendix D

(c) **Community Wellbeing & Housing Committee**

Service	Variance £'000	Comment
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SPAN (Spelthorne Alarm Network)	(76)	Following the transfer of this service to Mole Valley District Council, earlier in the year, there is an underspend of (£104k) in respect of salaries and (£59k) other expenditure, partially offset by an £87k under recovery of income.
Community Care Administration	(189)	Underspend (£35k) because of vacant posts to which the service has been unable to recruit. £51k overspend due to intervention expenditure, which is to be funded from reserves, and (£218k) over recovery of income following a grant received from Surrey Heartlands.
Spelthorne Family Support	(75)	Underspends of (£149k) on staffing due to vacant post, partially covered by temporary staff and from costs recharged for work on Afghan Refugees. £20k higher than anticipated other costs across a range of cost codes. £55k under recovery of income due to a reduction in Surrey County Council Grant received.
Community Development	(43)	Underspend of (£51k) relating to staff r vacancies.
General Grants	(32)	Carry forward approved to transfer underspent budget to 2022/23.
Housing Needs	(43)	(£33K) underspend due to staff vacancies.
Homelessness	(1,123)	£99k overspend on salaries for dealing with the refugees, which is funded from the grant monies claimed and received. (£164k) fewer SRA completions. (£1,058k) over recovery of income, due to claims made for the refugees via the Home Office, and £1,112k was transferred to revenue grants unapplied for future use, see appendix A and the table of Revenue Grants Unapplied in 2.9 above.
Housing Benefits Admin	(186)	Underspend of (£114k) due to vacancies; income (£62k) above budget due to additional grants, transferred to reserves.
Housing Benefits Payments	62	Net reduction in Housing Benefits caseload/ income due to the transfer of claims to Universal Credit.
Leisure Administration	(93)	Staffing underspend of (£41k) due to vacancies for significant periods. Additionally, income is (£44k) above budget, due to Public Health funding for a Covid Outreach project secondment
Spelthorne Leisure Centre	169	Overspend of £201k due to higher contribution towards heating and lighting charges to SLM (Spelthorne Leisure Management) Offset by (£32k) increase in the council profit share arrangement.
Total significant net variances	(1,629)	For the complete list of (31,631) favourable variances including those under £20k, please refer to appendix E

(d) **Neighbourhood Services Committee**

Service	Variance £'000	Comment
Car Parks	296	Underspend (£51k) due to staff vacancies, offset by overspends of £88k due to increase electricity charges and other costs, together with £259k under recovery of income.
Community Safety	20	Underspend on CCTV maintenance costs.
Neighbourhood Services	(91)	Underspend of (£23k) due to vacant posts Income (£39k) above budget due to insurance income received and (£29k) of underspends across a number of cost codes.

Management Support		
Environmental Health Admin	(93)	£100k overspend on salaries is higher due to an additional contractor and agency costs to cover vacant posts and EH Covid-19 response Supplement service to be funded by Surrey County Council. Over recovery of income (£170k) Additional income from SCC to fund costs relating to EH Covid-19 response Supplement service. Underspend of (£24k) on budget for consultants, due to delay in Heathrow expansion.
Taxi Licensing	20	Income lower than budgeted due to the COVID-19 crisis.
Street Cleaning	(285)	Underspend of (£90k) due to vacancies partially covered by overtime payments and agency staff. Over recovery of income (£64k) due to additional DEFRA -Keep Britain Tidy – Bubble Gum removal grant and underspend in other costs (£131k) due to vehicle leasing costs of £167k to be moved under new Financial Regulations, partially offset by additional expenditure funded through Grant funding.
Environmental Enhancements	(63)	(£72k) of HLS funding of £63k from the Rural Agency not applied and will be moved to reserves for future use.
Grounds Maintenance	(159)	(£102k) underspend in salaries and (£39k) over recovery of income due to increased sponsorship income.
Parks Strategy	57	Overspend £57k relates mainly increased utility charges for services.
Refuse Collection	(482)	(£19k) under recovery on staff vacancies, (£430k) due to £500k of leasing costs now capitalised under International Financial Reporting Standard (IFRS) 16, and (£333k) over recovery of green waste income,
Waste Recycling	80	Income higher due to change in recycling mechanism
Total significant net variances	(850)	For the complete list of (£803k) favourable variances including those under £20k, please refer to appendix F

(e) **Economic Development Committee**

Service	Variance £'000	Comment
Economic Development	(88)	(£25k) underspend on salaries due to vacant post for most of the year. Overspend of £149k relates to the Youth Hub, which was offset by the over recovery of (£212k) received from the Shared Prosperity Fund and other grants received for the Youth hub. .
Staines Market	123	Over spend 25k, mainly increased business rates and an under recovery of £98k in income.
Total significant net variances	35	For the complete list of £35k adverse variances including those under £20k, please refer to appendix G

(f) **Environment & Sustainability**

Service	Variance £'000	Comment
Planning Development Control	87	(£43k) underspend due to staff vacancies, £123k over spend due to additional planning appeal costs on the Debenhams application. .
Planning Policy	32	£84k overspend in respect of the local plan, offset by (£49k) over recovery of grant income from the environment Agency in respect of the River Thames scheme.
Total significant net variances	119	For the complete list of £110k adverse variances including those under £20k, please refer to appendix H

3.2 Net Asset Income (Commercial and Regeneration Assets)

The tables below show the latest monitoring position for the Council's investment and regeneration assets, the net income is used to meet net additional expenditure resulting from reduced government grant, Surrey County Council funding and other pressures.

Commercial & Regeneration Assets (Aggregated)	Revised Budget £'000	Outturn £'000	Variance £'000
Rental Income	(59,246)	(56,189)	3,057
Landlord Costs	9,044	6,232	(2,812)
Loan Interest Payable	11,814	11,814	0
Minimum Revenue Provision	23,320	23,320	0
Sinking Funds - contributions to	6,812	7,172	360
Sinking Funds - release from	(3,824)	(3,824)	0
Set Asides for specific revenue purposes	1,130	630	(500)
Net Income (to fund Revenue budget)	(10,950)	(10,845)	105

3.3 The Council places a significant amount of the income earned into Sinking Funds, with £7.172m to cover future changes in circumstance, such as capital refurbishments or rent-free periods, and (£3.824m) applied during the year, increasing the Council's Sinking Fund reserve by £3.348m to a closing balance of £36.97m.

	Balance 31/03/22 £'000	Additions 2022/23 £'000	Applied 2022/23 £'000	Balance 31/03/23 £'000
Proposed Allocation to Reserves	33,622	7,972	(3,824)	37,770

3.4 **Knowle Green Estates Ltd** is a wholly owned company set up to meet the housing needs of residents, including affordable rented and private rented accommodation and key worker homes. The delays in commencing the work on the Council's Development Properties is beginning to impact on KGE's

financial viability, as based on the original projections two major development projects were due to complete in 2023/24, further due to the height restrictions imposed on two of the Council's Development Projects £70m over 50 years, or the equivalent of £1.25m additional cashflow support has been lost and when combined with, increase construction sector costs due to rapid inflationary pressures and shortage of labour, and the increase in the Public Works Loan Board (PWLB) 50 year fixed certainty interest rate, the impact of which was discussed in detail at the Extraordinary Council Meeting held on 2 February 2023, Council subsequently agreed to:

- (a) Actively pursue Register Provider status for KGE, so that it can access grant funding of up to 30% of the land purchase and construction costs of our affordable and keyworker rental housing developments to reduce Council's overall borrowing costs and interest charges.
- (b) Request officers value engineer all outstanding projects in order to reduce costs.
- (c) Bring forward the Tothill Development and the construction of 189 apartments, in order to support the financial viability of KGE.
- (d) To acquire £35.5m of share capital in KGE to financially support KGE and reduce the loan to value of each project, by using these funds to pay a deposit for each development project, thus reducing capital borrowed and associated interest charges making each project financially viable and .
 - i) Provide £4.0m of cashflow funding over the next 20 years
 - ii) Provide a loan facility of £2m per annum, until the Tothill Development is completed and fully occupied.

3.5 The audit of the accounts for KGE for the year ended 31 March 2023 is almost complete and officers will provide a verbal update on the KGE's financial Outturn for 2022/23.

Costs charged to the company by the Council are for staffing support and for debt financing. The company does not directly employ staff, with staffing services provided by the Council at cost £317k for 2022/23. (2021/22: £297K), which represents 7.58 FTEs (2021/22: 4.93 FTEs)

- 3.6 Debt financing relates to loans representing assets transferred from Spelthorne Borough Council to Knowle Green Estates Ltd. Interest payable from KGE to the Council for 2022/23 was £820,575 gross (2021/22: £101k net).
- 3.7 The property valuations for West Wing and Benwell House Phase I as at 31 March 2023 £30.4m, shows a modest increase of £2.0m over 2021-22.
- 3.8 The loan interest split on Benwell 1 and 2 is causing cash flow issues for KGE, as it was intended that Benwell 2 would be completed in quick succession, now that Benwell 2 is being retained by the Council and will not be handed over to KGE, this is the main reason why KGE required cash flow support. The longer the delay in building and transferring the development properties to KGE, the greater the impact on the Council's revenue cashflows.
- 3.9 **Spelthorne Direct Services Ltd** is a wholly owned company set up to trade in commercial waste disposal, with directly employed staff. Despite the challenges of establishing a company in the middle of a global pandemic.

- 3.10 The audit of the accounts for the year ended 31 March 2023 is due to be completed in the next few days and officers will provide a verbal update on the company's performance at the Committee meeting.
- 3.11 The company is growing steadily, achieving annual turnover of £353k (2021/22: £199k).
- 3.12 The company has a rolling loan facility with the Council, to help support the company through the first years of trading. Interest payable from the company to the Council for 2022/23 was £2k (201/22: £1k).

3.13 2022-23 Pay Award

Council agreed to award an increase of 2.0% across all grades, which added £426k inclusive of national insurance and superannuation, together with a further 0.5% for staff grades 1 to 5 at the lower end of the grading scale, which added a further £32k to the base budget inclusive

2.11 Carry Forwards

2022/23 Carry Forwards to be agreed by this committee were dealt with earlier in the meeting and the committee should refer to this report in respect of the recommended approach for dealing with the Council approved refurbishment costs for Roundwood Avenue and the Charter Building, as these projects will not be completed by 30 June 2023 and therefore will not comply with Council's current financial regulations.

4. Options

- 4.1 General Fund – there were a number of options for Council to consider on how to use the surplus of (£479,929) at Outturn, these included:
- (a) Place the surplus funds into an earmarked reserve, for a specific Council approved future project, either using an existing earmarked reserved, i.e., Green Initiatives Fund or Cost-of-Living.
 - (b) Alternatively, Council could approve to establish a new earmarked reserve, again for a specific future purpose.
 - (c) Council could approve the transfer of the surplus to the General Fund, effectively the Council's profit and loss account. During a number of past Council meetings Officers have indicated that the Council's General Fund, particularly when compared to other Districts and Borough's is approximately £3-5m underfunded. Just like earmarked reserves, only Council can approve how the General Fund is utilised once funds are transferred into the reserve. The aim of the General Fund is to provide resilience to the Council's funding and provide funds to cover unexpected eventualities, such as, COVID-19 Pandemic and Cost-of-Living crisis, without impacting on the future plans or funding of projects from Council's earmarked reserves. Therefore, officers are recommending to the committee that the £479,929 surplus on Outturn is transferred to the General Fund for future approved use by Council.
- 4.2 Pre-election period – because of the all-out local elections, the council entered into the pre-election period in mid-March and this has impacted on the timing of reports for Council and committee to provide their feedback to officers.
- (a) Normally the 2022-23 Outturn would be approved by this committee before 31 May when the draft unaudited accounts must be published on

the Council's website. However, for 2022-23 as this committee meets after the 31 May deadline, officers have had to assume that the committee will agree with the recommendations. In the event that the committee makes alternative suggestions, this will be reflected in the auditors adjustment schedule when the final 2022-23 audited accounts are published.

- (b) Officers could delay publishing the draft unaudited financial statements until after the committee meeting, however, having considered the Council's position following five years of delays caused by the previous external auditors and the scrutiny from residents, Councillors and central government, officers have decided that the Council, along with other Districts and Boroughs who had all out elections in May, must be seen to comply with the Government's publishing deadline of 31 May.

5. Financial implications

- 5.1 Financial implications are as set out within the report and appendices and are subject to the final audit for the Council and its subsidiaries.

6. Procurement

- 6.1 None

7. Risk considerations

- 7.1 There are no risk implications arising from the report at 31 March 2022, other than those mentioned above.

- 7.2 Going beyond 2022-23 there are a number of substantial risks on the horizon, including:

- (a) Delays in cash inflows from the Council's development properties
- (b) Increased construction and financing costs on our development properties
- (c) Delays in cash inflows from the Waterfront development
- (d) Releasing of up to £9m of capitalised revenue costs to the Revenue Outturn, as highlighted in the 2022-23 Capital Outturn report because the council no longer complies with the CIPFA Prudential Code, as the development projects are taking too long to complete.
- (e) The financial viability of KGE could be in doubt, because of the continued delays in building Council's development properties.
- (f) The ongoing cost-of-Living crisis will take a number of years to resolve, particularly for those who have fixed mortgage deals that are due to renew at substantially higher interest rates, squeezing incomes, reducing council tax collections and increasing demand for Council services such as homelessness support.

During the review process by CIPFA, Officers have been asked to ensure that they highlight to Council at every opportunity the risks involved with their decision making, so that Councillors are aware of the issues and risks facing the Council over the coming years.

This is a significant factor in officers' recommendation to transfer £479,929 to the General Fund, to increase general contingency funds.

8. Legal considerations

8.1 There are no significant legal implications arising from the report, other than a review of the Council's financial regulations in respect of Revenue Carry Forward has been requested.

9. Other considerations

9.1 There are no further considerations.

10. Equality, Diversity and Inclusion

10.1 There are no specific areas to highlight. However, equality, diversity and inclusion (EDI) are central to everything that Council does and are woven throughout Council's Corporate Plans.

11. Sustainability/Climate Change Implications

11.1 There are no significant implications arising from the report.

12. Timetable for implementation

12.1 The above recommendations have been incorporated into the draft unaudited accounts, which will be published on our website by 31 May, in accordance with the Government deadline.

Background papers: 2022-23 Revenue Carry Forward requests, which was discussed earlier in tonight's committee meeting.

Appendices:

Appendix A – Net Revenue Budget Monitoring – 2022-23

Appendix B – Net Revenue Budget Monitoring by Committee – 2022-23

Appendix C - Net Revenue Budget Monitoring Reg & Admin Committee – 2022-23

Appendix D - Net Revenue Budget Monitoring CP&R Committee – 2022-23

Appendix E - Net Revenue Budget Monitoring CWH Committee – 2022-23

Appendix F – Net Revenue Budget Monitoring NS&E Committee – 2022-23

Appendix G - Net Revenue Budget Monitoring ED Committee – 2022-23

Appendix H – Net Revenue Budget Monitoring E&S Committee – 2022-23