

FINANCE REPORT TO THE BOARD

PERIOD ENDED 31st August 2018

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Summary financial position

The reported surplus for the five months to the end of August 2018 is £64k. As we move into the half-way point for the year, we are maintaining a stable trend in our financial performance, with no un-anticipated emerging pressures impacting on our position at this stage of the year.

We continue to forecast a break-even position, subject to final confirmation of a small number of outstanding funding issues detailed within this report.

	Core Services £'000	ITS Programme £'000	Trading £'000	Managed Services £'000	Total £'000	Total (Mth 5 17/18) £'000
Income	25,309	6,788	19,847	10,071	62,015	61,234
Payroll	19,889	868	-	583	21,340	20,315
Non Pay	5,358	5,920	19,847	9,486	40,611	40,879
Total Expenditure	25,247	6,788	19,847	10,069	61,951	61,194
Surplus/(Deficit)	62	-	-	2	64	40

Segmental performance

The performance of each of the organisation's segments is detailed in Appendix 1. Emerging issues and expenditure trends are summarised below:

Core Services

Core services are reporting a small surplus of £62k. Some of the larger areas continue to report levels of pay underspend, but at lower levels than last year. Most areas within core services are showing small surpluses, with the exception of the HSC pensions which continues to show an overspend in respect of both pay and non-pay costs. This was anticipated from the start of the year, and remains at levels within our original estimates.

ITS programme

The ITS revenue programme spend for the five months to end of August is £6.8m and full funding for this is assumed with the Health and Social Care Board (HSCB). The revenue programme budget for the year is estimated to be in the region of £15m and normal monthly monitoring arrangements with HSCB colleagues will continue.

Trading

Trading income and expenditure is around £19.8m for the five month period to the end of August 2018.

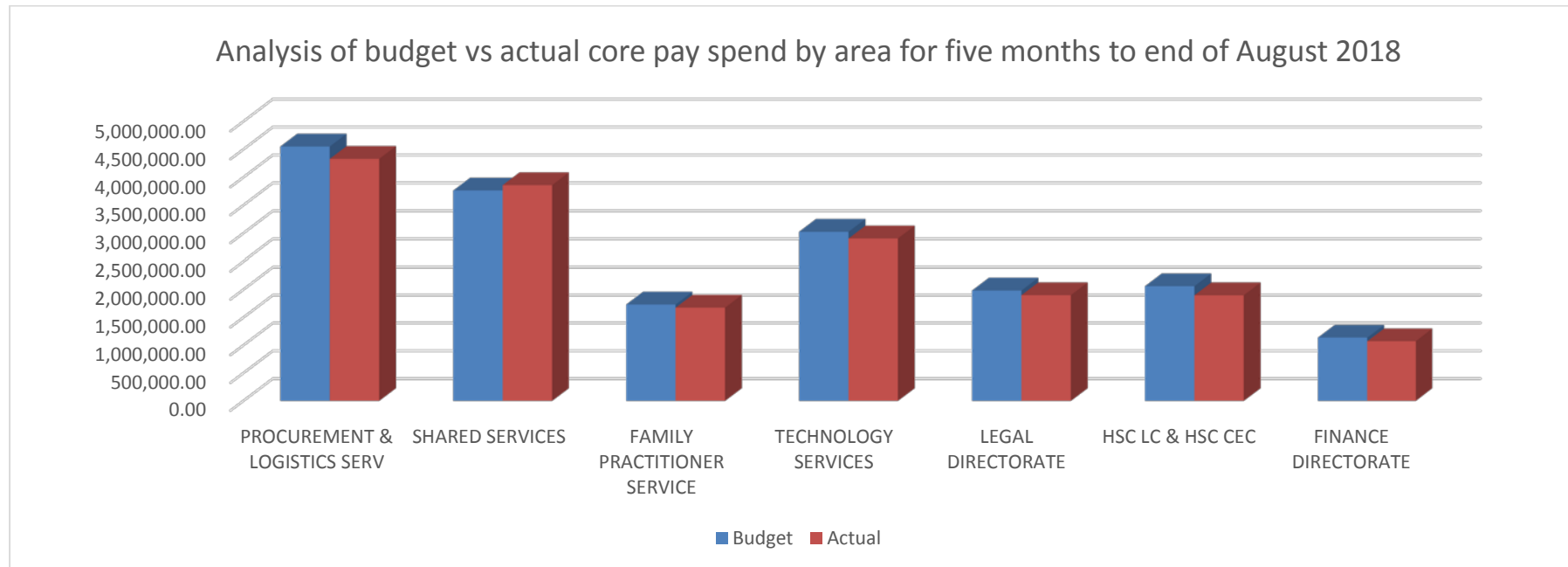
Managed services

These services, consisting of student nurse bursaries, healthy start programme, SUMDE payments for medical and dental training, and other regional services, are all fully funded through either RRL allocations or straight recharges to HSC customers. Expenditure on these services to the end of August is just over £10m and there is a small surplus recorded this month due to timing differences.

Overall expenditure trends

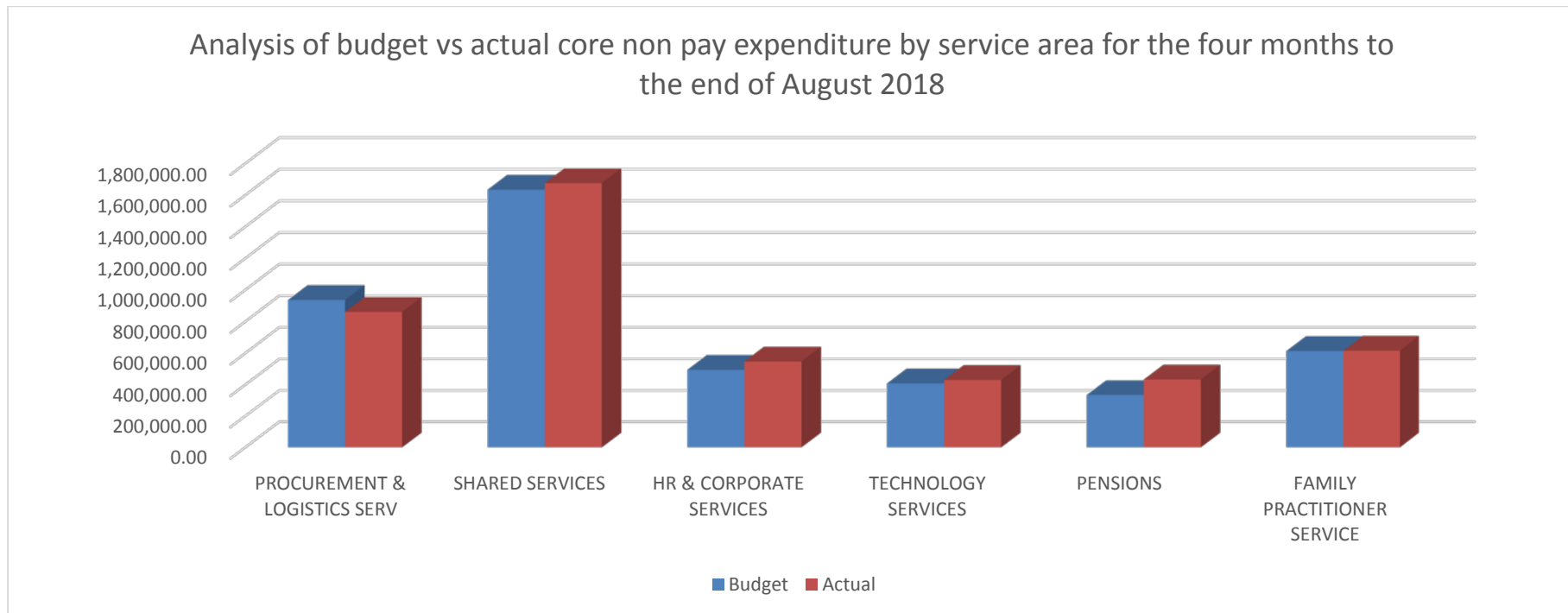
Pay expenditure (Core services)

Approximately 75% of BSO’s core services annual expenditure is on pay costs. Total pay expenditure for core services for the first five months of the year was £19.9m compared to a budget of £20.3m, an underspend of £0.4m (£1m month 5 17/18). The level of underspend has flat lined this month as vacancies are starting to be filled. A detailed analysis of variances against budget is presented in Appendix 1. The graph below shows the variance against budget for each of the largest payroll areas within core services –at this stage of the year we are showing under-spends in PALS and technology services with over-spends in shared services and HSC pensions service.



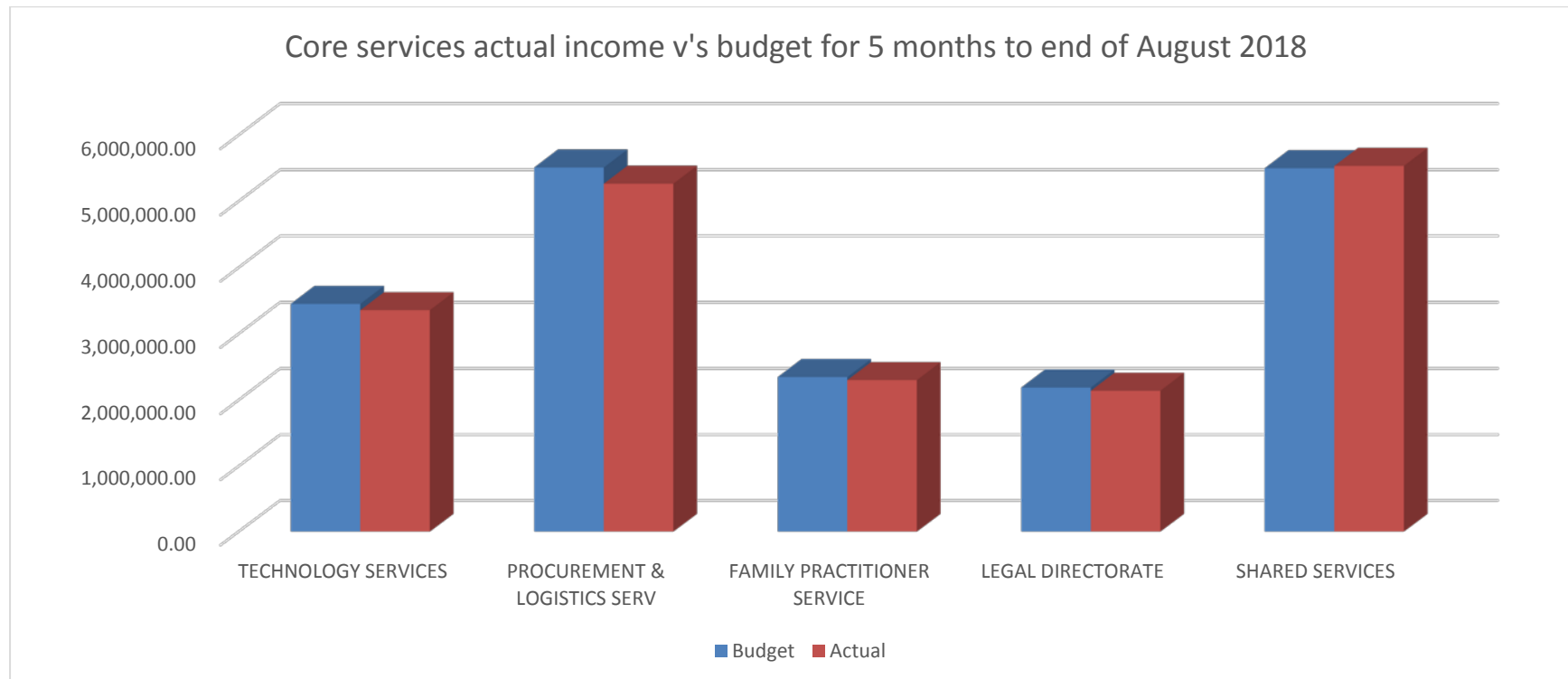
Non pay expenditure (core services)

Expenditure for the first five months of the financial year on non-pay within core services was £5.3m, against a budget of roughly the same amount, with a small over-spend of £73k. A detailed analysis of expenditure compared to budget is provided in Appendix 1. As the graph below illustrates non-pay spend is staying largely within budget at this stage of the year, with the exception of anticipated pressures in pensions services. We are anticipating some areas of non-pay will over-spend during the latter stages of the year as directorates re-direct in-year pay slippage to address non-pay pressures.



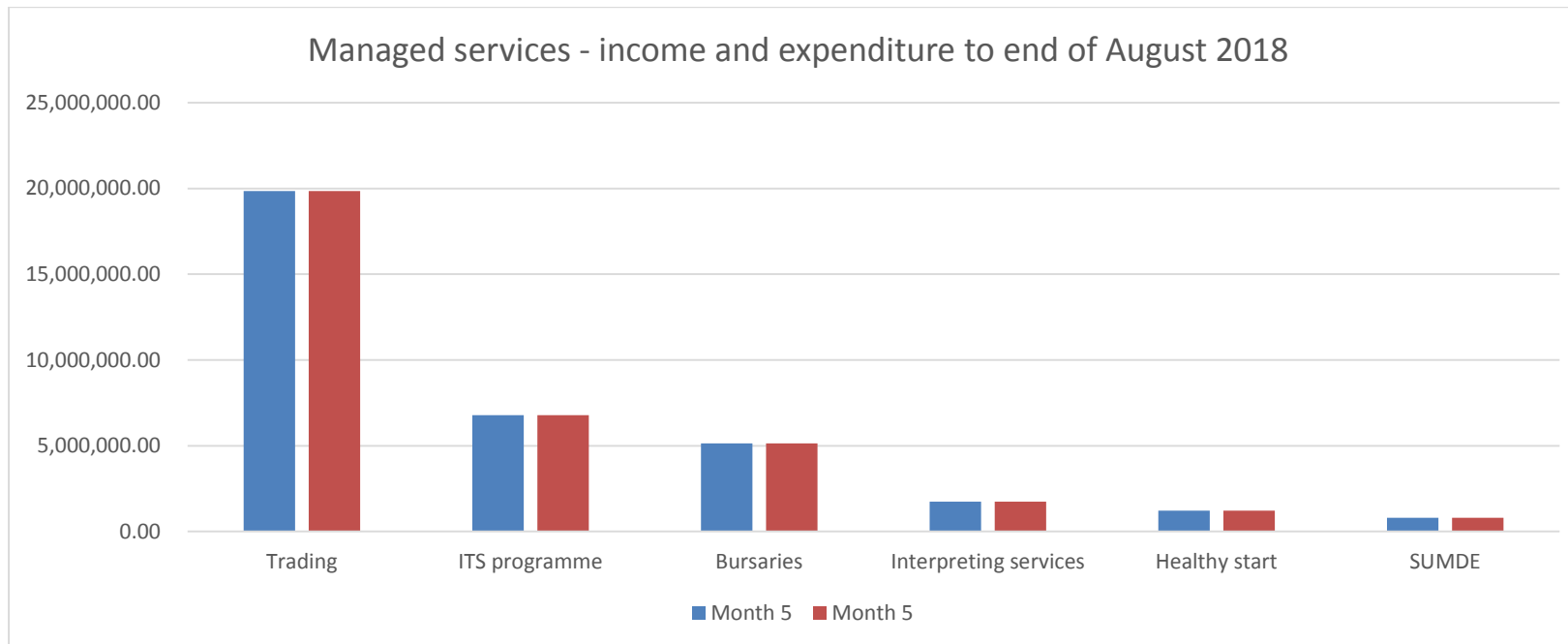
Income (core services)

Core services income within BSO for the four months of the year to the end of August 2018 is approx. £25.3m, compared to a budget of £25.9m – an under-receipt of approximately £600k. This is not indicative of a failure to collect income – the majority of our core services income comes through RRL and management fees agreed at the start of the year. However we reflect actual income into budget areas in line with expenditure, whereas our income budget is built in straight twelfths. This month’s variance is less than last month’s of £700k and this will continue to even itself out as the year progresses.



Non core services

Expenditure in relation to non-core services (including trading), for the five month period was approx. £36.7m, and funding has been assumed against this. With the exception of the Healthy Start programme, these services are funded non-recurrently. As these services are provided by BSO on behalf of either DoH, HSCB or in the case of trading transactions, HSC customers, there is less risk to BSO in relation to this spend. The key emphasis for BSO is to ensure that we work closely with the organisations we provide these services for, and that any anticipated shortfalls or surpluses in indicative funding are highlighted as soon as possible.



Transformation Fund monies

The BSO has received £1.3m ,as part of the Confidence and Supply Transformation Fund. This funding is provided in the following four areas:

- SBRI (Small Business Research Initiative)
- HSC Leadership Centre
- HSC Clinical Education Centre
- Procurement and Logistics (pharmacy project support)

This is ring-fenced funding, and therefore any slippage in spend must be highlighted early to the DoH in order that it can be retracted, as otherwise it will generate a surplus that cannot be offset against any other organisational pressures.

Due to the risks around the ring-fenced nature of this funding we will report separately on it in the 2018/19 year.

Work has commenced to recruit into posts to support the individual projects funded through transformation. We are currently profiling this expenditure to commence in October 2018.

Assumptions and risks

The BSO assumes that all services which are provided on behalf of the Department of Health will be fully funded – at this stage of the year much of this income is assumed, and detailed as such in monthly monitoring information to the Department. The key risks to our ability to deliver a year end break even position were outlined in our 2018/19 financial strategy. The current status of these is set out below.

Key risk	Current status
Management of significant increases in demand due to support services required to deliver transformation programmes.	Recruitment and selection continue to experience increased levels of demands for the recruitment into transformation posts and additional interim resources are being on-boarded. In addition the HSC Clinical Education Centre is recruiting interim positions to deliver on the additional training programmes supported through the transformation funding.
Recurrent funding for rental of premises occupied by ITS	We have been formally notified that the DoH will no longer non-recurrently fund this cost, which has been funded from the time this service transferred to BSO from the former DHSSPS. We continue to work with both DoH and HSCB colleagues to reach a solution to this funding which represents a material financial pressure to BSO. We continue to assume this cost is fully funded in our monthly returns to the DoH.
Ability to fill current vacancies in some of our larger staff areas.	Vacancy levels in some of our key areas such as ITS and PALS, are continuing to result in in-year pay surpluses, although this month has seen a decrease in the overall level of vacancies.
Securing confirmation of the levels of assumed income,	We will continue to provide detail on all assumed income on a

particularly given ongoing budgetary pressures.	monthly basis to the DoH.
Continued lack of funding for inescapable pressures	Our current financial position would indicate that pay underspends in some areas are helping address any emerging pressures in other areas. We continue to assume a 1% pay award in the absence of an agreed settlement for the year.
Continued unfunded growth in demand for our services	We continue to monitor demand levels across all our services and identify where these are at risk of reaching a tipping point where additional resources are required.

Balance sheet position at 31 August 2018

	£000's	£000's	£000's
Non Current Assets	Cost	Deprec.	
Land Cost	3,008	0	
Buildings Cost	9,599	(1,743)	
Assets Under Construction	0	0	
Plant and Machinery	278	(203)	
Transport Equipment	1,750	(955)	
Information Technology	47,694	(30,593)	
Furniture and Fittings	1,962	(689)	
	<u>64,291</u>	<u>(34,183)</u>	30,108
Intangible Software	86,158	(46,404)	
Intangible Software Licenses	11,307	(7,470)	
Intangible Assets Under Construction	1,301	0	
	<u>98,766</u>	<u>(53,874)</u>	44,892
			<u>75,000</u>
Current Assets			
Inventories	4,058		
Trade & other receivables	27,132		
Prepayments and accrued income	1,308		
Commercial Banks and cash in hand	3,013		
	<u>35,511</u>		35,511

TOTAL ASSETS

110,511

Current Liabilities

Other taxation and social security	0
Bank overdraft	0
Trade revenue & capital payables	9,772
Accruals and deferred income	10,724
	<u>20,496</u>

20,496

NON CURRENT ASSETS LESS NET CURRENT ASSETS/LIABILITIES

90,015

Non Current Liabilities

Other Payables, accruals and deferred income	0
	<u>0</u>

Provisions

Prov Former Dir	71
Prov Other Staff	416
Prov Other	137
	<u>624</u>

624

ASSETS LESS LIABILITIES

89,391

TAXPAYERS' EQUITY

Revaluation reserve	9,668
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General reserve B/fwd		68,144
Grant In Aid less RRL	18,272	
Non cash - Depreciation etc	(6,755)	
Non cash - Provisions arising	0	
Surplus in Period	62	
		<u>11,579</u>
		<u>89,391</u>

Inventories

The stock balance at 31 August 2018 was £4.0m (31 July 2018 £4.2m).

Trade & other receivables

The balance of trade receivables and prepayments at 31 August 2018 was £28.4m (31 July 2018 £27.2m). This balance is comprised of trade debt including inter-HSC, balances owed by client NDPBs and VAT.

Bank & cash / overdraft

The reconciled bank position of £3.0m includes BSO No 1 and No 2 accounts and the Central accounts which are managed by BSO. Also included is a petty cash balance of £1k.

Trade & other payables

The balance of trade and other payables 31 August 2018 was £20.4m (31 July 2018 £15.4m).

Capital

General capital allocation

The BSO has submitted both a list of IT capital bids and general capital bids to the HSCB and Department of Health (DoH) respectively. The total bids submitted is £1,121k of which £116k relates to HSCB IT capital bids and £1,005k relates to DoH general capital bids. The DoH bids have been categorised as essential. All business cases have been received prior to SMT approval.

Capital Position as at 31 August 2018

BSO receives capital funding from a number of sources, and for a range of different purposes – the current status of these is as follows:

	CRL approved budget	Cumulative spend - Month 5
	£'000	£'000
ITS programme	1,000	287
Cyber Security	0	0
General capital	376	0
BSTP	222	175
MAGIC (Note)	1,035 *	45
Dementia 2 - Patient Portal	0	0
Dementia 2 - Cap Grant R&D - Analytics PM	166	0
	2,799	507

*Total budget includes DOH CRL £204k plus EU funding £831k for 18/19, with a total project budget for 18/19 of £1.04 m. Expenditure at 31st August 2018 is £45k, which relates to DOH CRL of £204k. Expenditure on EU capital monies is forecasted to commence in November 2018.

ITS Programme

The full year budget available from the HSCB under ITS programme is expected to be £3.6m of which BSO have received a confirmed CRL of £1m in May 2018. Expenditure on ITS programme was £287k as at 31 August 2018.

Cyber Security

BSO have received approval of £1.4m on the outline business case for Cyber Security Emergency funding. The planned spend for Cyber Security in 18/19 is £610k. No CRL has been received to date.

General capital

BSO bid for just over £1.12m of general capital, of which there has been a confirmed CRL approval of £376k received on 8 August 2018. There has been no expenditure to date.

BSTP

The budget for BSTP project for 18/19 is £222k which comprises of the original budget of £100k (18/19) combined with a carry forward figure of £112k from 17/18, leaving a revised budget of £222k for 18/19. BSO has received a confirmed CRL of £222k of which there has been £175k spent as at 31 August 2018.

EU Mobile Assistance for Groups and Individuals within the Community – Stroke (MAGIC).

BSO received approval for business case for MAGIC in 15/16 for £647k over a 5 year period. The budget relating to 18/19 is £162k combined with a carry forward of £42k from 17/18, leaving a revised budget of £204k for 18/19. This is a continuing project with a CRL having been confirmed on 8 August 2018. Expenditure on the project is £45k as at 31 August 2018.

The total project budget for MAGIC is £3.8m consisting of £2.65m EU funding and £647k HSCB capital funding and Consortium contributions £511k.

In 18/19, the EU funded element of the project commences being £831k for 18/19 and remaining £1.4m for 19/20. BSO received the majority of the EU grant payment, with a receipt of £2.3m, in December 2016. Expenditure on EU capital monies is forecasted to commence in November 2018.

Dementia projects

BSO has received a CRL allocation of £166k in May 2018 for Dementia Phase 2 Capital R&D Analytics project. This project was funded as part of the eHealth and Data Analytics Dementia Pathfinder Programme. The planned budget for 18/19 is £517k which relates to the second year of funding for 2018/19.

Encompass

The planned budget for 18/19 is £4m and it has been agreed with HSCB that this should sit in its entirety with BSO, and Trusts should recharge BSO for Encompass project support located within Trusts. No formal allocation has yet been made to BSO

Appendix 1 Detailed Divisional performance

Table	
1	Summary of budgeted and actual outturn
2	Analysis of core services
3	Analysis of operations directorate
4	Analysis of customer care and performance directorate
5	Analysis of finance
6	Analysis of other areas
7	Analysis of managed services

TABLE 1 SUMMARY OF BUDGETED AND ACTUAL OUTTURN

	CORE SERVICES			ITS PROGRAMME			TRADING			MANAGED SERVICES			TOTAL BSO		
	Bud £'000	Act £'000	Var £'000	Bud £'000	Act £'000	Var £'000	Bud £'000	Act £'000	Var £'000	Bud £'000	Act £'000	Var £'000	Bud £'000	Act £'000	Var £'000
TABLE 1															
IN MONTH															
Income	5,018	5,124	106	1,234	1,251	17	3,917	4,240	323	1,931	1,931	0	12,100	12,546	446
Pay	4,108	4,107	1	235	183	52	0	0	0	98	98	0	4,441	4,388	53
Non-pay	1,000	1,006	(6)	999	1,068	(69)	3,917	4,240	(323)	1,830	1,830	0	7,746	8,144	(398)
Total	5,108	5,113	(5)	1,234	1,251	(17)	3,917	4,240	(323)	1,928	1,928	0	12,187	12,532	(345)
Surplus /(Deficit)	(90)	11	101	0	0	0	0	0	0	3	3	0	(87)	14	101
YEAR TO DATE															
Income	25,935	25,309	(626)	6,167	6,788	621	19,847	19,847	0	10,071	10,071	0	62,020	62,015	(5)
Pay	20,348	19,889	459	1,174	868	306	0	0	0	583	583	0	22,105	21,340	765
Non-pay	5,285	5,358	(73)	4,993	5,920	(927)	19,847	19,847	0	9,486	9,486	0	39,611	40,611	(1,000)
Total	25,633	25,247	386	6,167	6,788	(621)	19,847	19,847	0	10,069	10,069	0	61,716	61,951	(235)
Surplus /(Deficit)	302	62	(240)	0	0	0	0	0	0	2	2	0	304	64	(240)

TABLE 2 ANALYSIS OF CORE SERVICES

TABLE 2	OPERATIONS			CUSTOMER CARE&PERF			FINANCE/AUDIT/S-SERVICES			OTHER DIRS			TOTAL		
	Bud £'000	Act £'000	Var £'000	Bud £'000	Act £'000	Var £'000	Bud £'000	Act £'000	Var £'000	Bud £'000	Act £'000	Var £'000	Bud £'000	Act £'000	Var £'000
IN MONTH															
Income	1,762	1,720	(42)	774	745	(29)	1,346	1,436	90	1,136	1,223	87	5,018	5,124	106
Pay	1,522	1,450	72	673	634	39	1,019	1,052	(33)	894	971	(77)	4,108	4,107	1
Non -pay	296	304	(8)	87	90	(3)	341	370	(29)	276	242	34	1,000	1,006	(6)
Total	1,818	1,754	64	760	724	36	1,360	1,422	(62)	1,170	1,213	(43)	5,108	5,113	(5)
Surplus /(Deficit)	(56)	(34)	22	14	21	7	(14)	14	28	(34)	10	44	(90)	11	101
YEAR TO DATE															
Income	9,257	9,004	(253)	3,760	3,655	(105)	6,793	6,732	(61)	6,125	5,918	(207)	25,935	25,309	(626)
Pay	7,320	7,068	252	3,313	3,179	134	4,955	4,985	(30)	4,760	4,657	103	20,348	19,889	459
Non-pay	1,916	1,962	(46)	430	448	(18)	1,704	1,729	(25)	1,235	1,219	16	5,285	5,358	(73)
Total	9,236	9,030	206	3,743	3,627	116	6,659	6,714	(55)	5,995	5,876	119	25,633	25,247	386
Surplus /(Deficit)	21	(26)	(47)	17	28	11	134	18	(116)	130	42	(88)	302	62	(240)

TABLE 3 ANALYSIS OF OPERATIONS DIRECTORATE

	PALS			Pensions			CFPS			FPS			SBRI			Ops Dir			TOTAL			
	Bud £'000	Act £'000	Var £'000	Bud £'000	Act £'000	Var £'000	Bud £'000	Act £'000	Var £'000	Bud £'000	Act £'000	Var £'000	Bud £'000	Act £'000	Var £'000	Bud £'000	Act £'000	Var £'000	Bud £'000	Act £'000	Var £'000	
TABLE 3																						
IN MONTH																						
Income	1,102	1,041	(61)	161	166	5	109	124	15	467	465	(2)	(87)	(87)	0	10	11	1	1,762	1,720	(42)	
Pay	971	898	73	96	103	(7)	101	93	8	344	346	(2)	0	0	0	10	10	0	1,522	1,450	72	
Non-pay	187	131	56	65	120	(55)	8	29	(21)	123	111	12	(87)	(87)	0	0	0	0	296	304	(8)	
Total	1,158	1,029	129	161	223	(62)	109	122	(13)	467	457	10	(87)	(87)	0	10	10	0	1,818	1,754	64	
Surplus /(Deficit)	(56)	12	68	0	(57)	(57)	0	2	2	0	8	8	0	0	0	0	1	1	(56)	(34)	22	
YEAR TO DATE																						
Income	5,512	5,268	(244)	809	863	54	545	529	(16)	2,347	2,301	(46)	(10)	(10)	0	54	53	(1)	9,257	9,004	(253)	
Pay	4,552	4,331	221	481	545	(64)	503	465	38	1,733	1,677	56	0	0	0	51	50	1	7,320	7,068	252	
Non-pay	936	861	75	334	433	(99)	41	61	(20)	613	615	(2)	(10)	(10)	0	2	2	0	1,916	1,962	(46)	
Total	5,488	5,192	296	815	978	(163)	544	526	18	2,346	2,292	54	(10)	(10)	0	53	52	1	9,236	9,030	206	
Surplus /(Deficit)	24	76	52	(6)	(115)	(109)	1	3	2	1	9	8	0	0	0	1	1	0	21	(26)	(47)	

TABLE 4 ANALYSIS OF CUSTOMER CARE AND PERFORMANCE DIRECTORATE

	CCP DIR			SERV IMPROV			ORECNI			EQUALITY			ITS			TOTAL		
	Bud £'000	Act £'000	Var £'000	Bud £'000	Act £'000	Var £'000	Bud £'000	Act £'000	Var £'000	Bud £'000	Act £'000	Var £'000	Bud £'000	Act £'000	Var £'000	Bud £'000	Act £'000	Var £'000
TABLE 4																		
IN MONTH																		
Income	9	9	0	26	14	(12)	16	16	0	20	20	0	703	686	(17)	774	745	(29)
Pay	9	9	0	24	17	7	13	14	(1)	19	17	2	608	577	31	673	634	39
Non-pay	0	0	0	1	1	0	3	1	2	1	0	1	82	88	(6)	87	90	(3)
Total	9	9	0	25	18	7	16	15	1	20	17	3	690	665	25	760	724	36
Surplus /(Deficit)	0	0	0	1	(4)	(5)	0	1	1	0	3	3	13	21	8	14	21	7
YEAR TO DATE																		
Income	48	47	(1)	82	71	(11)	81	81	0	99	99	0	3,450	3,357	(93)	3,760	3,655	(105)
Pay	47	47	0	79	77	2	67	63	4	93	86	7	3,027	2,906	121	3,313	3,179	134
Non-pay	0	1	(1)	3	3	0	14	10	4	5	4	1	408	430	(22)	430	448	(18)
Total	47	48	(1)	82	80	2	81	73	8	98	90	8	3,435	3,336	99	3,743	3,627	116
Surplus /(Deficit)	1	(1)	(2)	0	(9)	(9)	0	8	8	1	9	8	15	21	6	17	28	11

TABLE 5 FINANCE

	FINANCE			INTERNAL AUDIT			SHARED SERVICES			BSTP			TOTAL		
	Bud £'000	Act £'000	Var £'000	Bud £'000	Act £'000	Var £'000	Bud £'000	Act £'000	Var £'000	Bud £'000	Act £'000	Var £'000	Bud £'000	Act £'000	Var £'000
TABLE 5															
IN MONTH															
Income	115	112	(3)	126	122	(4)	1,089	1,190	101	16	12	(4)	1,346	1,436	90
Pay	106	97	9	121	112	9	771	832	(61)	21	11	10	1,019	1,052	(33)
Non-pay	9	8	1	5	3	2	327	359	(32)	0	0	0	341	370	(29)
Total	115	105	10	126	115	11	1,098	1,191	(93)	21	11	10	1,360	1,422	(62)
Surplus / (Deficit)	0	7	7	0	7	7	(9)	(1)	8	(5)	1	6	(14)	14	28
YEAR TO DATE															
Income	578	529	(49)	631	615	(16)	5,500	5,536	36	84	52	(32)	6,793	6,732	(61)
Pay	533	489	44	606	585	21	3,764	3,861	(97)	52	50	2	4,955	4,985	(30)
Non-pay	45	33	12	24	19	5	1,635	1,675	(40)	0	2	(2)	1,704	1,729	(25)
Total	578	522	56	630	604	26	5,399	5,536	(137)	52	52	0	6,659	6,714	(55)
Surplus / (Deficit)	0	7	7	1	11	10	101	0	(101)	32	0	(32)	134	18	(116)

TABLE 6 ANALYSIS OF OTHER AREAS

	LEGAL			HRCS			CEO			HSC-LC			HSC-CEC			OTHER			TOTAL		
	Bud £'000	Act £'000	Var £'000	Bud £'000	Act £'000	Var £'000	Bud £'000	Act £'000	Var £'000	Bud £'000	Act £'000	Var £'000	Bud £'000	Act £'000	Var £'000	Bud £'000	Act £'000	Var £'000	Bud £'000	Act £'000	Var £'000
TABLE 5																					
IN MONTH																					
Income	438	440	2	219	226	7	(48)	152	200	213	68	(145)	303	310	7	11	27	16	1,136	1,223	87
Pay	397	377	20	120	107	13	(50)	132	(182)	149	113	36	264	226	38	14	16	(2)	894	971	(77)
Non-pay	41	55	(14)	99	100	(1)	2	19	(17)	59	31	28	39	35	4	36	2	34	276	242	34
Total	438	432	6	219	207	12	(48)	151	(199)	208	144	64	303	261	42	50	18	32	1,170	1,213	(43)
Surplus / (Deficit)	0	8	8	0	19	19	0	1	1	5	(76)	(81)	0	49	49	(39)	9	48	(34)	10	44
YEAR TO DATE																					
Income	2,188	2,140	(48)	1,098	1,058	(40)	112	311	199	1,067	893	(174)	1,515	1,384	(131)	145	132	(13)	6,125	5,918	(207)
Pay	1,984	1,901	83	599	490	109	102	279	(177)	743	724	19	1,318	1,175	143	14	88	(74)	4,760	4,657	103
Non-pay	204	232	(28)	495	547	(52)	10	29	(19)	293	218	75	197	159	38	36	34	2	1,235	1,219	16
Total	2,188	2,133	55	1,094	1,037	57	112	308	(196)	1,036	942	94	1,515	1,334	181	50	122	(72)	5,995	5,876	119
Surplus / (Deficit)	0	7	7	4	21	17	0	3	3	31	(49)	(80)	0	50	50	95	10	(85)	130	42	(88)

TABLE 7 ANALYSIS OF MANAGED SERVICES

	BURSARIES			HEALTHY START			SUMDE			RRL TRAINEES			HSC INTERPRETING			INFECTED BLOOD SCHEME			RECHARGES			TOTAL		
	Bud £'000	Act £'000	Var £'000	Bud £'000	Act £'000	Var £'000	Bud £'000	Act £'000	Var £'000	Bud £'000	Act £'000	Var £'000	Bud £'000	Act £'000	Var £'000	Bud £'000	Act £'000	Var £'000	Bud £'000	Act £'000	Var £'000	Bud £'000	Act £'000	Var £'000
table 6																								
IN MONTH																								
Income	1,034	1,034	0	306	306	0	158	158	0	90	90	0	276	276	0	79	79	0	67	67	0	1,931	1,931	0
Pay	0	0	0	0	0	0	0	0	0	87	87	0	1	1	0	0	0	0	10	10	0	98	98	0
Non-pay	1,034	1,034	0	306	306	0	158	158	0	3	3	0	276	276	0	79	79	0	53	53	0	1,830	1,830	0
Total	1,034	1,034	0	306	306	0	158	158	0	90	90	0	277	277	0	79	79	0	63	63	0	1,928	1,928	0
Surplus / (Deficit)	0	0	0	0	0	0	0	0	0	0	0	0	(1)	(1)	0	0	0	0	4	4	0	3	3	0
YEAR TO DATE																								
Income	5,139	5,139	0	1,217	1,217	0	794	794	0	459	459	0	1,744	1,744	0	414	414	0	304	304	0	10,071	10,071	0
Pay	0	0	0	0	0	0	0	0	0	443	443	0	86	86	0	0	0	0	54	54	0	583	583	0
Non-pay	5,139	5,139	0	1,217	1,217	0	794	794	0	16	16	0	1,658	1,658	0	414	414	0	248	248	0	9,486	9,486	0
Total	5,139	5,139	0	1,217	1,217	0	794	794	0	459	459	0	1,744	1,744	0	414	414	0	302	302	0	10,069	10,069	0
Surplus / (Deficit)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	2	2	0	2	2	0