

# Cabinet report



2 June 2020

## PROVISIONAL REVENUE OUTTURN: GENERAL FUND REVENUE, HOUSING REVENUE ACCOUNT, DEDICATED SCHOOLS GRANT, CAPITAL PROGRAMME AND COVID-19 FINANCIAL UPDATE

Name of Cabinet member	<b>Councillor Middleton</b> Cabinet Member for Resources
Report sponsor	<b>Steve Richardson</b> Director for Finance and Resources
Report author	<b>Anna Rulton</b> Head of Finance (Deputy Section 151 Officer) <a href="mailto:Anna.Rulton@Milton-Keynes.gov.uk">Anna.Rulton@Milton-Keynes.gov.uk</a> 01908 252482

Exempt / confidential / not for publication	<b>No</b>
Council Plan reference	<b>1 – “A Balanced Budget”</b>
Wards affected	<b>All wards</b>

### Executive Summary

This report sets out the 2019/20 outturn for the General Fund (GFRA); Dedicated Schools Grant (DSG); Housing Revenue Account (HRA) Capital Programme and Tariff Programme; based upon income and expenditure as at 31 March 2020.

The report sets out a General Fund overspend of £0.158m.

As detailed in Annexes A-L, the main headlines are:

- General Fund Revenue Account (GFRA) – is reporting an overspend of £0.158m.
- The planned GFRA savings of £5.259m have been achieved (83.12% of the annual savings target), leaving a shortfall of £1.068m (16.88%). This has been reflected in the overall position.
- The Housing Revenue Account (HRA) outturn is £0.656m underspent, which will be offset by an increase in the planned level of Revenue Contribution to Capital (RCCO).

- The Dedicated Schools Grant (DSG) budget was set with an estimated surplus carry forward into 2020/21 of £2.956m, the position at 31 March 2020 is a surplus carry forward of £2.096m.
- Public Health budget was set with a planned use of reserves of £0.329m, the outturn position was a contribution to reserves of £0.227m.
- The Capital Programme (2019/20 – 2023/24) was rebased as at the 30 June 2019. The overall Programme was revised to £552.883m compared to the original budget of £554.667m, a £1.784m saving; in 2019/20 £108.346m was spent against the revised budget of £168.536m, a £60.190m underspend.

This report also summarises the initial financial costs associated in dealing with the emergency response to COVID-19, a summary of the financial position at the end of Period 1 and a high level assessment of the financial impact of COVID-19 on the Council Medium Term Financial Plan. Details are set out **Annex M**.

## 1. Decisions to be made

- 1.1. That the General Fund Revenue Account outturn of £0.158m overspend be noted, together with the management actions set out at **Annex A** of this report.
- 1.2. That it be noted that General Fund Revenue Account planned savings of £5.259m have been achieved (83.12% of the annual savings target), leaving a shortfall of £1.068m (16.88%), which is set out in **Annex B** of this report.
- 1.3. That it be noted that the outturn on the Housing Revenue Account is break even, after an increase in the transfer to reserves, together with the management actions set out at **Annex C** of this report.
- 1.4. That the Dedicated Schools Grant surplus carry forward of £2.096m be noted, together with the management actions, set out at **Annex D** of this report.
- 1.5. That the reserves position as detailed in **Annex E** be noted.
- 1.6. That it be noted that the total outturn spend on the Capital Programme is £552.883m to date, of which £108.346m relates to expenditure in 2019/20 as detailed in **Annex F** of this report.
- 1.7. That the current position of the 2019/20 tariff programme, as detailed in **Annex G**, be noted.
- 1.8. That the overall debt position of the Council at the end of 2019/20 as detailed in **Annex H** be noted.
- 1.9. That the Treasury Management decision as detailed in **Annex I** be noted.
- 1.10. That the virements to the original budget as detailed in **Annex J** be noted.
- 1.11. That the current high risk vacancies areas as detailed in **Annex J** be noted.

- 1.12. That the procurement waiver decisions as detailed in **Annex L** be noted.
- 1.13. That the financial costs incurred to date in dealing with the response to COVID-19 are noted, together with the Period 1 financial summary position and projected impact on the Medium Term Financial Plan, as detailed in **Annex M**, be noted.
- 1.14. That the position regarding the financial contributions received from the Casino, as detailed in **Annex N**, be noted.

## 2. Why is the decision needed?

- 2.1. The Council must ensure it delivers a balanced budget in 2019/20 in line with the Council Plan.

### *Key Issues*

#### *General Fund Revenue Account (GFRA)*

- 2.2. The outturn at the 31 March 2020 is an overspend of £0.158m.
- 2.3. Key GFRA Variances *Movements from Previous Quarter:*

#### *Level 1 – Very High Impact (>£1.000m)*

None.

#### *Level 2 – High Impact (>£0.500m - £1.000m)*

- Increased underspend of £0.526m on care packages and placements largely within the Older People and Physical Disabilities Services as a result of the demand management work undertaken during 2019/20.
- Car parking income was £0.632m under budget, but £0.353m was attributable to the COVID 10 lockdown as a result of the significant reduction in the number of shoppers and workers in Central Milton Keynes in March. A further £0.210m income received in 2019/20 relates to suspended bays in 2020/21 so will show in the accounts next financial year instead.
- Highways maintenance costs were £0.676m greater than that reported in Period 9. *There is further narrative within this report that covers this spend.*
- Social Care Grant contributions at £1.100m are being used to fund a number of one off costs in Children's Services including exceptional looked after children placement costs, income reductions and one off equipment purchases.

*Level 3 – Medium Impact (>£0.100m - £0.500m)*

- Additional underspend in the Learning Disability Internal Day Services and Carers Short Break income of £0.312m in relation to additional income from implementing a full cost recovery model for CHC funded service users and staffing underspends due to vacancies within the service
- Increase in the Temporary Accommodation and Housing Prevention Fund bad debt provision by £0.439m to bring the allowance for former tenant arrears in line with general recovery rates (increasing the provision rate from 55% to 90%).
- Increased overspend in Children’s Social Work of £0.467m since Quarter 3. There has been an increase in activity and a resultant need for additional staff to meet service demands in addition the use of agency staff to cover maternity leave, sickness and vacant posts. There was an increase in the number of families with no recourse to public funds requiring support during the period.
- Increased overspend in home to school transport of £0.123m since Quarter 3. There has been an increase in activity during the year from 1,155 children travelling in September 2018 to 1282 as at March 2020 – an increase of 11%.
- Planning income reduced by £0.135m, primarily due to a drop off of £0.160m in March following the COVID 19 lockdown.
- Regulatory Income saw an improvement of £0.179m, mainly due to Registration Services which was over budget by £0.123m.
- Highways Adoptions income has increased by £0.136m following a continued strong position in housing development, despite the expected uncertainties regarding Brexit. The highways street works income was also up by £0.109m following high demand from utility companies to carry out works on the highways, including City Fibre laying new high speed broadband.
- Other highways maintenance costs were greater than expected at year end. There is a service level agreement for repairing street lighting and to meet this, the costs were greater than the budget by £0.146m. Winter maintenance costs also exceeded the budget by 0.157m due to the level of bad weather runs needed based on the weather data in the last 3 months of the financial year. Finally, there was unbudgeted traffic signal accident damage of £0.147m, but work is well underway to recover most or all of this from insurance, the income will then show in the 20/21 accounts.
- A budget of £0.208m is held within the Print Service and was expected to be required to offset costs with the transfer of LGSS IT services back to the Council. This was not required in 2019/20 but will be in 2020/21.

- £0.182m overspends in Housing and Regeneration is largely attributed to increased repairs and maintenance costs of £0.067m, internal income of £0.032m not being recharged, additional salary and consultancy costs of £0.046m and additional legal fees of £0.014m.
- Revenues and Benefits net subsidy costs were better than expected in period 9 by £0.151m along with an improved position on the housing benefit overpayment cost centre of £0.061m.

#### *Housing Revenue Account (HRA)*

2.4. None.

#### *Public Health*

2.5. Public Health made a contribution to reserves of £0.227m (overall there is a net nil variance after use of reserves as the funding is ring-fenced). The in-year underspend is a result of vacancies across Milton Keynes, Bedford Borough and Central Bedfordshire Councils in a Shared Service operating model and some underspends against contracts (including Substance Misuse and Smoking Services) due to activity being lower than anticipated.

#### *Dedicated Schools Grant (DSG)*

- 2.6. When the budget was set, it was anticipated that there would be a surplus carry forward of £3.063m from 2018/19, however the actual carry forward was a surplus of £2.870m. The 2019/20 budgeted surplus carry forward from was £2.956m, however there was an in-year overspend and the actual carry forward is £2.096m. The reduction in balance was due principally to the overspending in High Needs and Early Years, details of which are set out in Annex D.
- 2.7. The funding blocks within the DSG are now ring-fenced (with effect from 2018/19) and all key forecast variances are set out in Annex D to this report.
- 2.8. The main area of risk remains in high needs where there have been increases in the number of children requiring support at increasing levels of complexity. High needs funding remains a national issue and although the Council currently has a high needs surplus, this is one off and the future funding increases remain uncertain on the DSG and have not up until now, kept up with demand.

#### *Delivery of Savings*

2.9. Savings of £6.039m were approved for implementation in 2019/20 and £0.288m savings carried forward from 2018/19, a total of £5.250m (82.98%) has been delivered in year and £1.077m (17.02%) will either not be delivered until next year or are now undeliverable. Where the saving cannot be delivered or not the full amount this has been reflected in the 2020/21 budget.

- 2.10 A full schedule of all delayed and non-deliverable budget reductions and income proposals is attached at **Annex B** to this report and sets out the detailed position on each of the individual proposals.

*Collection Fund*

- 2.11 The Collection Fund includes all income generated from Council Tax and business rates that is due in the year, including arrears, from Council Taxpayers and ratepayers.
- 2.12 Council Tax – The outturn shows a surplus of £4.046m (£0.345m carried forward from previous year), of which £3.419m will be the Council’s share. The actual surplus will be distributed in 2020/21, in line with the approved budget. The movement from Quarter 3 is mainly due to the impact of Council Tax Reductions being lower than previously forecast.

**Table 1 - Council Tax Income – March 2020**

	Q3 £m	Outturn £m	Movement £m
Council Tax Collection Fund Surplus	3.694	4.046	(0.352)
Milton Keynes Share	3.124	3.419	(0.295)

- 2.13 Business Rates - The Council’s budget for retained business rates income for 2019/20 is £49.620m. At the end of March 2020 the Council’s share was £50.123m. The surplus £0.503m will be transferred to the NNDR Funding Volatility Reserve.

**Table 2 - Business Rates Income – March 2020**

MKC Share	Budget £m	Outturn £m	Movement £m
Business Rates	49.620	50.123	0.503

- 2.14 The above forecast includes the 2019/20 levy payment on growth, impact of s31 grants for reliefs funded by Central Government and the £0.155m 2018/19 levy account surplus.
- 2.15 *Housing Revenue Account (HRA)*
- 2.16 The HRA is reporting projected underspends of £0.656m which will be offset by an increase contribution to Capital, details of which are found in **Annex C, Table 1**.
- 2.17 All key forecast variances are set out in **Annex C, Table 2**. This includes details of the projected financial impact, action being taken by the responsible Head of Service, timelines and the anticipated outcome.

2.18 Key HRA Variances Movements From Previous Quarter:

*Level 1 – Very High Impact (>£1.000m)*

None.

*Level 2 – High Impact (>£0.500m - £1.000m)*

None.

*Level 3 – Medium Impact (>£0.100m - £0.500m)*

**Housing Regeneration Total - £0.118m**

- Additional consultancy costs compared to previous Quarter.

*Reserves*

2.19 The main reasons the Council holds reserves are to:

- Manage known financial risks;
- Hold funding as one-off contributions to expenditure, allowing ongoing revenue budget reductions;
- Manage timing differences between the receipt of funding and actual spend;
- Hold ring-fenced funds such as specific grants, trusts, schools or the HRA.

2.20 Reserves can only be used once, so should not be used to fund recurring planned spend, in particular they should not be used to balance the budget; this is one of our key financial principles. Reserves are monitored during the year and reviewed at year end and when setting the budget to determine whether any need to be replenished.

2.21 **Annex E** shows the year end balances based on actual spending and contributions made as part of the Medium Term Financial Plan and new in year movements approved by the Chief Finance Officer in line with the Council's Constitution. The General Fund Working Balance has increased by £0.467m following the planned transfer of surplus earmarked reserves (£0.625m) and drawdown of £0.158k as a result of the overspend in 2019/20. The overall balance now stands at £21.155m which remains above the minimum assessed level of £17.993m. **Note: in 2020/21 Budget the minimum working balance was revised upwards to £22.982m with planned contributions made to achieve this in 2020/21.**

## 2019/20 Capital Monitoring

- 2.22 Table 3 shows a summary of the outturn for the multi-year Capital Programme compared to budget (resource allocation) for the programme as a whole.
- 2.23 The outturn position is an estimated overall net underspend of £1.784m compared to the approved budget, when adding both the total project forecast underspend and the financing adjustments made as part of the outturn. This predominantly relates to the underspend on the HRA £1.940m, an underspend £0.443m for the Whitehouse Health facility; an overspend of £1.085m on Highways which is being looked at to reduce the programme in 2020/21. The final underspend will be determined once a full review of slippage has been completed.
- 2.24 Detailed individual project outturn balances are shown in Annex F.
- 2.25 A summary of the projected overall project variation against budget is shown in Table 3

**Table 3: Capital Programme - Total Project Forecast at 31 March 2020**

Capital Summary  Service	Project Overall projection		
	Revised Total Project Budget	Total Scheme Forecast	Forecast Variance to Capital Budget
	£m's	£m's	£m's
Adult Social Care and Health	2.478	2.478	0.000
Children and Families	213.061	212.376	(0.685)
Corporate Core	14.393	14.393	0.000
Housing & Regeneration - HRA	114.330	112.390	(1.940)
Housing & Regeneration - GF	5.561	5.570	0.009
Growth, Economy and Culture	27.722	27.730	0.008
Environment & Property	170.479	171.161	0.682
Resources	6.643	6.785	0.142
<b>Capital Programme Requirements</b>	<b>554.667</b>	<b>552.883</b>	<b>(1.784)</b>

- 2.26 **Table 4** shows a summary of the outturn for the Capital Programme compared to the revised budget for 2019/20. The current position shows an underspend / slippage of £60.19m.
- 2.27 Detailed individual project forecast, including total project positions are detailed in **Annex F**.

**Table 4 – Capital Monitoring**

Capital Summary	2019/20 Outturn Position					Movement in Qtr	
	2019/20 Approved Budget	Financing Adjustments	2019/20 Revised Budget	Expenditure	Variance to Revised	P9 In Year Forecast	P9 Forecast Variance to Actual
Service	£m's	£m's	£m's	£m's	£m's	£m's	£m's
Adult Social Care	0.643	0.193	0.836	0.301	(0.535)	0.455	(0.154)
Children Services	35.240	0.092	35.332	22.798	(12.534)	30.401	(7.603)
Corporate Core	3.360	0.984	4.344	3.770	(0.574)	2.910	0.860
Housing and Regeneration - HRA	70.893	0.064	70.957	36.366	(34.591)	52.637	(16.271)
Housing and Regeneration - GF	2.261	(0.459)	1.802	1.802	0.000	2.215	(0.413)
Growth, Economy and Culture	6.917	0.204	7.121	1.414	(5.707)	2.863	(1.449)
Environment and Property	44.356	1.799	46.155	40.399	(5.756)	42.662	(2.263)
Resources	1.968	0.022	1.990	1.496	(0.494)	1.417	0.079
<b>Capital Programme Requirements</b>	<b>165.638</b>	<b>2.899</b>	<b>168.537</b>	<b>108.346</b>	<b>(60.191)</b>	<b>135.560</b>	<b>(27.214)</b>
<b>Capital Financing</b>							
Capital Receipts	(11.697)	0.871	(10.826)	(4.217)	6.609	(11.433)	7.216
Major Repairs Reserve	(34.761)	0.001	(34.760)	(21.237)	13.523	(34.761)	13.524
Government Grants	(42.310)	(0.673)	(42.983)	(28.947)	14.036	(45.291)	16.344
Prudential Borrowing	(22.709)	(1.265)	(23.974)	(22.418)	1.556	(22.709)	0.291
Developer Contribution	(15.146)	(0.225)	(15.371)	(9.595)	5.776	(15.146)	5.551
Third Party Contributions	(2.775)	(1.130)	(3.905)	(2.797)	1.108	(2.775)	(0.022)
Parking Income	(0.990)	0.000	(0.990)	(0.940)	0.050	(0.990)	0.050
Revenue Contributions	(31.407)	(0.153)	(31.560)	(14.933)	16.627	(28.690)	13.757
New Homes Bonus	(3.843)	(0.325)	(4.168)	(3.262)	0.906	(3.843)	0.581
<b>Total Capital Financing</b>	<b>(165.638)</b>	<b>(2.899)</b>	<b>(168.537)</b>	<b>(108.346)</b>	<b>60.191</b>	<b>(165.638)</b>	<b>57.292</b>
<b>Net Surplus / Deficit</b>	<b>0.000</b>	<b>0.000</b>	<b>0.000</b>	<b>0.000</b>	<b>0.000</b>	<b>(30.078)</b>	<b>30.078</b>

## 2.28 Key Project Variances Compared to Budget

- Whitehouse 12FE Secondary School £8.326m underspend due to phasing of works, forecast completion date remains at the 1 January 2021.
- HRA New Build Housing Programme, £15.902m underspend and forecast slippage to 2020/21 due to changes to the procurement process. Forecast completion dates for the phase two projects have now been identified as March 2021 and March 2022, these were originally built in to complete in 2019/20.
- Tattenhoe Park Community Wellness Hub £1.877m underspend and forecast slippage to 2020/21 construction will be starting on site July 2020 and is due to complete in January 2021.
- Fairfield Leisure and Community Facilities £1.550m underspend and forecast slippage to 2020/21 work has now partly started (the artificial grass pitch aspect) with the changing rooms expected to be complete in February 2021.

## 2.29 Key Variances to Previous Forecast (P09)

2.30 Between Period 9 reporting and the final outturn the capital expenditure incurred compared to forecast was lower for all service areas within the Council. This resulted in a £27.214m variation from the forecast made by Project Managers from the previous Quarter.

2.31 The detailed variations are shown in Annex F, however the key underspend movements are:

- HRA Asset Management £8.923m underspend due to revised work plan with the contractor.
- Purchase of properties £3.133m underspend - Purchases were below target due to a lack of suitable properties on the market within the Council's price cap. This was due to a slow market for most of the year due to Brexit concerns, elections and then Covid-19.
- Whitehouse 12FE Secondary School £5.202m underspend due to delays on site, but have been reviewed and amended to maintain delivery of the project.

## 2.32 2019/20 Key Slippage to later Years

2.33 Throughout 2019/20 work has been undertaken to improve the quality of business cases being submitted for inclusion within the Capital Programme, however there remained significant underspend in year.

2.34 Due to the size of the underspend in 2019/20, the history of rolling over rephasing, and the impact of Covid-19 on the Council position, a full review of all unspent funds will be made before any requests to slip funding into 2020/21 will be made. This review will be undertaken in Quarter 1 2020/21 and reported to Cabinet in September 2020.

#### *2019/20 Tariff Monitoring*

2.35 **Table 5** shows a summary of the outturn for the Tariff Programme compared to budget for 2019/20. The outturn position shows an underspend of £18.545m.

2.36 Detailed individual project forecast, including total project positions are detailed in **Annex G**.

**Table 5 - Tariff Monitoring**

Tariff Summary	2019/20 Outturn Position					Movement in Qtr	
	2019/20 Approved Budget	Financing Adjustments	2019/20 Revised Budget	Expenditure	Variance to Revised Budget	P9 In Year Forecast	P9 Forecast Variance to Actual
Service	£m's	£m's	£m's	£m's	£m's	£m's	£m's
Roads and Highways	1.015	0.043	1.058	0.356	(0.702)	0.330	0.026
Public Transport	0.625	0.000	0.625	0.432	(0.193)	0.545	(0.113)
Schools	7.147	0.000	7.147	7.147	0.000	7.147	0.000
Leisure and Culture	8.946	0.172	9.118	1.113	(8.005)	5.952	(4.839)
Social Care and Health	1.159	0.056	1.215	1.204	(0.011)	1.159	0.045
Other Services	2.067	4.306	6.373	5.768	(0.605)	1.642	4.126
Costs of Running	0.135	2.027	2.162	2.127	(0.035)	0.270	1.857
Works in Kind	8.994	0.000	8.994	0.000	(8.994)	8.494	(8.494)
<b>Capital Programme Requirements</b>	<b>30.088</b>	<b>6.604</b>	<b>36.692</b>	<b>18.147</b>	<b>(18.545)</b>	<b>25.539</b>	<b>(7.392)</b>
<b>Tariff Financing</b>							
Tariff Receipts	(30.088)	(6.604)	(36.692)	(18.147)	18.545	(30.088)	18.147
<b>Total Tariff Financing</b>	<b>(30.088)</b>	<b>(6.604)</b>	<b>(36.692)</b>	<b>(18.147)</b>	<b>18.545</b>	<b>(30.088)</b>	<b>18.147</b>
<b>Net Surplus / Deficit</b>	<b>0.000</b>	<b>0.000</b>	<b>0.000</b>	<b>0.000</b>	<b>0.000</b>	<b>(4.549)</b>	<b>10.755</b>

#### *Debt Collection and Performance*

2.37 **Annex H** details the Council's overall debt position and collection performance in Quarter.

#### *Treasury*

2.38 **Annex I** reports the current treasury management forecast.

#### *Virements*

2.39 Financial Procedure Rules require virements between services to be reported and agreed, **Annex J** details the virements processed in the Quarter.

### *Hard to Fill Roles*

- 2.40 A number of roles within the Council have been hard to fill, which can result in significant agency spend. Action has been taken to try to fill these roles to continue to deliver service levels and manage agency spend. **Annex K** sets out the position at 31 March 2020.

### *Procurement Waivers*

- 2.41 Financial Procedure Rules require all variations to the ordering system to be approved by the Director of Finance and Resources. A summary of the procurement waivers are in **Annex L**.

### COVID-19 Financial Update

- 2.42 The impact of COVID-19 and subsequent lockdown has seen an immediate impact on the Council's financial position with increased costs arising in dealing with the immediate response, sharp fall in income including Council Tax and Business Rates. Whilst the Council has received some financial support from Government, it is clear that even at this stage the impact will significantly exceed this level of support and that this impact is expected to continue beyond 2020/21. In response to the emergency the Council set up a Financial Authorisation Board to provide oversight and co-ordination of financial decisions. A summary of the costs to date, together with a review of the Council's Period 1 General Fund Summary and initial assessment of the impact on the Medium Term Financial Plan are set out at **Annex M**.

## 3 Implications of the decision

### (a) Financial Implications

Capital implications are fully considered throughout the report. Revenue implications as a result of capital schemes are built into the Council's debt financing and other revenue budgets as appropriate through the Medium Term Planning process. Where significant risks are known they are highlighted in this report.

Any overspend on the General Fund position will impact on the General Fund working balance. If amounts go below the minimum working balance actions will need to be taken to increase the minimum level of reserves and may result in the need for changes to spending plans for future years.

The Finance team is working with Directors to ensure that appropriate plans are put in place and implemented to address non-delivery of budgets from 2019/20. We will be reporting on these at future Cabinet meetings.

The deadlines for the Statutory Accounts have been revised in light of COVID-19 and these are now due to be signed by the 31 August 2020 by the Chief Financial Officer and by the Auditors by 30 November 2020.

Y	Capital	Y	Revenue	N	Accommodation
N	IT	Y	Medium Term Plan	Y	Asset Management

(b) Legal Implications

Legal implications may arise in relation to specific capital schemes or revenue projects. In particular a capital scheme or revenue project may be needed to meet a specific legal requirement. These implications are addressed in the individual project appraisals. There are no significant legal implications arising as a result of this report.

(c) Other Implications

- Policy: The recommendations of this report are consistent with the Council's Medium Term Financial Plan.
- Carbon and Energy Management: All capital schemes consider Carbon and Energy Management implications at the capital appraisal stage before they are added to the capital programme. All new buildings included within the report for inclusion in the capital programme will be built to achieve EPC rating A.

## List of Annexes

Annex A	–	General Fund Revenue Account Variances
Annex B	–	Budget Reductions and Income Proposals Delivery Tracker
Annex C	–	Housing Revenue Account Forecast Key Variances
Annex D	–	Dedicated Schools Grant Variances
Annex E	–	Reserves Position
Annex F	–	Capital Outturn
Annex G	–	Tariff Monitoring
Annex H	–	Debt Collection Performance Summary Quarter 4
Annex I	–	Treasury Management Annual Report 2019/20
Annex J	–	List of Virements Posted in Quarter 4 - 2019/20
Annex K	–	Current Vacancies – Hard to Fill Roles
Annex L	–	Procurement Waivers
Annex M	-	COVID-19 Financial Summary
Annex N	-	Casino Contribution Position

## List of Background Papers

None disclosed.