



Agency Board Meeting 24 November 2020

Board Report Number: SEPA 42/20

Financial Report Quarter Ending 30 September 2020

Summary:	<p>The Board is asked to consider and discuss SEPA's financial performance for the quarter ending 30 September 2020.</p> <p>We have made some changes following discussion with board buddies and would welcome comments on the revised report.</p> <p>Key changes include:</p> <ul style="list-style-type: none"> • Enhanced executive summary which we will try to maintain at just over one page. • Report (excluding cover page) reduced in size from 7 pages of narrative and 12 tables to 6 pages of narrative and 7 tables. • The use of annotation boxes on appendices.
Risks:	The financial risks are detailed in section 8, and table 6 of the report.
Resource and Staffing Implications:	There is a potential impact on future staffing from the decisions made on recruitments and how vacancy savings are utilised. There will be an impact on non-staff costs as only essential expenditure is incurred.
Equalities:	No equalities assessment impacts have been included. It is assumed the business cases for changes in posts have included their impact on equalities.
Environmental and Carbon Impact:	No assessment of the environmental or carbon impact is included. It is assumed business cases for expenditure have included their environmental and carbon impact statements.
Purpose of the report:	<p>This report is to advise Board Members on SEPA's financial performance for the quarter ending 30 September 2020.</p> <p>The Board is asked to:</p> <ul style="list-style-type: none"> • Comment on the revised format of the report. • Consider and discuss SEPA's financial position.

- Approve the proposed moderate level of assurance that SEPA is on course to meet its financial targets.

Report Author(s): Jennifer Welsh, Head of Finance, Rosaleen Burke, Deputy Head of Finance
Stuart McGregor, Chief Officer, Finance.

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BOARD REPORT – QUARTER 2 2020/21
FINANCIAL COMMENTARY FOR THE PERIOD 01 APRIL 2020 TO 30 SEPTEMBER 2020

1. Executive summary

1.1 SEPA is proposing a moderate level of assurance to the Board that its financial targets are on course to be met and is forecasting the following outturn against its Scottish Government (SG) Departmental Expenditure Limit (DEL) for the year:

- A forecast surplus of £2,622k in operating expenditure, which represents a £178k shortfall against the £2,800k surplus required to fund SEPA's capital expenditure programme which includes confirmed additional £800k capital Grant in Aid (GIA) to develop an IS system for the for the Deposit Return Scheme. This reflects the net financial economic impact of Covid-19 (£1,585k) which is primarily associated with a forecast reduction in charging income of £1,497k (£232k applications and £1,265k subsistence).
- This is an improvement of £3,691k against the overspend reported in June (£3,869k), mainly as a result of:
 - Increased forecast charging scheme income of £969k; (£203k applications income and £766k subsistence). The increased subsistence income is a result of additional RSA day rate income and special waste consignment notes.
 - Reduced staff costs forecast of £933k, following an instruction from Scottish Government (SG) Finance that the increased cost of unused annual leave will score against our annually managed expenditure budget (AME), which is managed by the SG, rather than through our normal departmental expenditure budget (DEL) for operating costs which we manage.
 - Reduced operating expenditure forecast of £1,653k mainly as a result of the continued focus on only incurring business-critical expenditure.
- A forecast overspend in staff costs of £897k is offset by a forecast underspend in non-staff costs of £2,354k. The overspend in staff costs is mainly due to unfunded cost pressures identified of £920k (Table 5 provides a breakdown).
- A positive cash balance of £199k at 31 March 2021. SEPA will work closely with SG to manage its year end cash position. SEPA has no power to borrow funds.
- SEPA has a responsibility to ensure that all relevant costs of regulatory activities are recovered through charges. We expected to recover 98% of these costs across our charging schemes in 2020-2021 and are currently forecasting recovery at 100%.
- Outstanding debt two months after the bills were issued at 25% of total invoiced subsistence fees £34,304k, is better than the 36% experienced last year. We have had 82 enquiries for payment plans relating to invoices with a value of £707k; 71 plans are confirmed with a value of £675k; and 6 of these have not paid to plan.

1.2 SEPA is currently managing this financial risk by:

- Continued drive to restrict expenditure to business essential items, building on the success of the recently completed Annual Operating Plan (AOP) financial project.
- Restricting recruitment to service delivery critical posts and wherever possible filling these

internally.

- Full use of capital expenditure allocation and where possible reclassifying revenue expenditure as capital.
- Continued development of our charging schemes, ensuring move towards full recovery of our service costs.
- Continued discussion with SG Sponsor Department and SG Finance Colleagues to explore all possibilities for assistance in managing our current and future financial position.
- Work with portfolio management to introduce budgetary control improvements.

2. Detailed Financial Commentary

Income (Table 2)

2.1 Income for the year is forecast at £84,007k; which is £1,635k less than the budget for the year of £85,642k.

Grant in Aid (GiA)

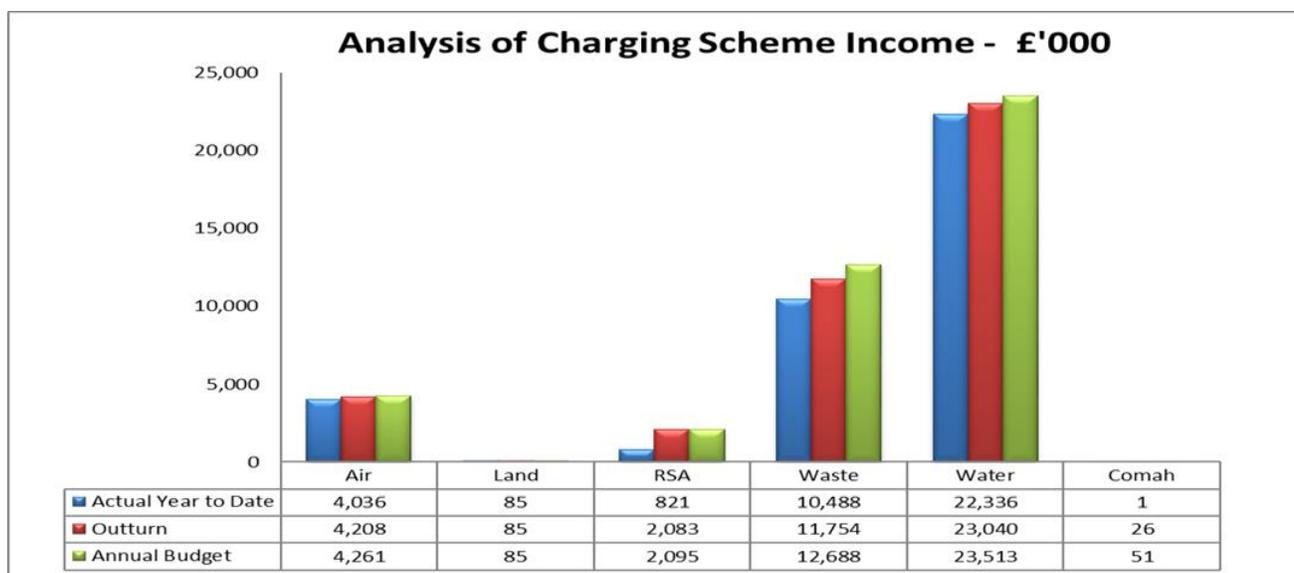
2.2 SEPA GiA has increased by £58k in quarter 2, table 7 provides details adjustments to GiA since budget set.

Charging Scheme Income

2.3 Budgeted income from charging schemes saw no movement in the 2nd quarter. Full year income is expected to outturn at £41,196k, which is £1,497k less than budget, with a forecast reduction in application income of £232k and subsistence of £1,265k. The forecast variance in charging schemes is due to the anticipated economic impact of COVID-19. The main areas of under recovery in fees are:

- Waste £934k - primarily due to the reduction in the sale of special waste consignment notes £737k (£1,023k in Q1) as a result of reduced activity levels. Sales have improved considerably, Q2 sales were £400k compared to Q1 sales of £167k.
- Water £473k - this is primarily as a result of postponing amendments to the Marine Cage Fish Farms (MCFF) charging scheme, for which additional income of £500k was assumed in the budget.

2.4 An analysis of charging scheme income is provided below:*



Outstanding Debt

2.5 Following delays due to Covid-19 working arrangements within SEPA the annual billing run took place in July. Customers have been paying their invoices faster than we expected. The level of outstanding debt two months after the bills were issued, is better this year than it was last year at 25% of total invoiced subsistence fees £34,304k, compared to 36% last year.

2.6 We have had 82 enquiries for payment plans relating to invoices with a value of £707k; 71 plans are confirmed with a value of £675k; and 6 of these have not paid to plan.

2.7 There have been 15 informal complaints received from customers, 1 formal complaint with another expected. We continue to offer payment plans and make customers aware of the mothballing option. To date the number of customers choosing to mothball is lower than last year.

Other Income

2.8 The other income budget increased by £46k in quarter 2, a breakdown is provided in table 7.

2.9 The forecast outturn is £138k lower than budgeted income due to a reduction in forecast income from International Services of £143k offset by increased other income of £5k. Covid-19 resulted in two projects no longer going ahead. In both projects the loss of income will be partially offset by reduced expenditure.

2.10 At the end of Quarter 2 International Services is making a £112k contribution to SEPA overhead costs, and a net contribution of £84k when we allow for a £28k allocation of SEPA overhead costs. This excludes the cost of time International Services staff spend supporting non-commercial activities, which is estimated to be on average approximately 50% of their time.

3. Expenditure (Table 1)

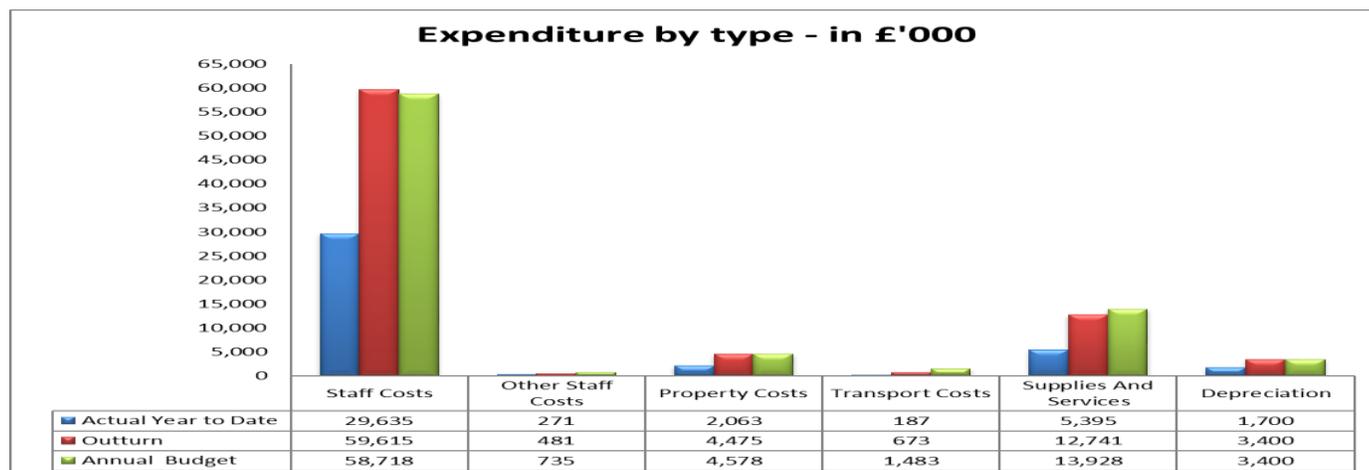
3.1 Full year total operating costs are forecast at £81,385k, £1,457k less than budget. A forecast overspend in staff costs of £897k is offset by a forecast underspend in non-staff costs of £2,354k. The

*Acronyms in analysis of charging scheme chart above: Radioactive Substances Act (RSA), Control of Major Accidents and Hazards Regulation (COMAH).

overspend in staff costs is mainly due to unfunded cost pressures identified of £920k (Table 5 provides a breakdown).

3.2 The income and expenditure account does not include the impact of any costs/income that may arise through the accounting for employee pension benefits under International Accounting Standard 19. Nor does it include the estimated impact of additional annual leave that is likely to be accrued at 31 March 2020. SG are going to provide an Annual Manage Expenditure budget to cover this cost.

3.3 The chart below shows forecast expenditure against budget for the year; with the year to date spend.



3.4 Total operating costs are forecast to underspend by £1,457k on a budget of £82,842k. The main variances are:

Expenditure heading	Comment	£'000
Staff costs	As at 30 September there we 136 net vacancies, that have generated £3,143k of savings year to date, of which portfolios have committed expenditure for £580k. The annual vacancy savings target for 2020/21 is £5,800k, this includes the £2,500k saving to be delivered from the deletion of posts, to date no posts have been identified. Forecast savings from vacancies is £5,955k. It should be noted that in order to meet the target of £5,800k it is assumed we will only recruit business critical posts. Portfolios have committed £1,075k expenditure against their vacancy savings to cover unfunded staff costs.	(897)
Other Staff Costs	This is primarily due to a forecast reduction in training of £250k, savings in training were identified as part of the mid-year financial review.	254
Property Costs	There are forecast reductions in utilities and cleaning as a result of office closures. This is in addition to a £65k rates rebate for Aberdeen. The forecast includes £34k for the estimated costs for the Covid safe reopening of the Angus Smith Building.	103
Transport Costs	Forecast transport costs reflect the fact that expenditure will be significantly lower than budgeted due to Covid-19.	810
Supplies and services	Forecast expenditure in supplies and services has reduced by £833k since Q1 this is due to continued focus on business critical expenditure and savings identified through the mid-year financial review. Savings were identified in a number of areas, the most significant include £100k in air emissions audit monitoring and £60k in research and development.	1,187

Expenditure heading	Comment	£'000
	There continues to be cost pressures in software maintenance and telecommunications with forecast overspends of £321k and £371k respectively. The overall impact of increased costs in this area is being managed at a total SEPA level, and as part of the overall review of our financial position, we need to realign budgets to ensure that appropriate cover is provided for items such as this.	

- 3.5 As at 30 September 2020, there were 152 vacancies, offset by 16 temporary posts funded from the vacancy savings. The table below provides a breakdown of full-time equivalent (FTE) as at quarter 2 2020/21 compared to quarter 2 2019/20.

Scottish Environment Protection Agency FTE Analysis		
	End Q2 2019	End Q2 2020
Budgeted FTE	1,279	1,286
Vacancies	(129)	(152)
Temporary Posts Funded from Vacancies	33	16
Other *	9	9
Total Actual FTE	1,192	1,159

*Other mainly relates to fixed term project staff funded from additional funding

- 3.6 Please see Table 4 to compare the Quarter 2 2020/21 to Quarter 2 19/20 financial results and the Q2 2020/21 forecast outturn to the 2019/20 final outturn.

4. Charging Schemes Cost Recovery Rate

- 4.1 SEPA has a responsibility to ensure that all relevant costs of regulatory activities are recovered through charges. We expected to recover 98% of these costs across our charging schemes in 2020-2021 and are currently forecasting recovery at 100%. The forecast cost recovery rate is based on the forecast outturn at 30 September for income and expenditure, allocated to activities based on 2019-20 period 12 information. The sampling of staff time started in July and this data will be used going forward to adjust activity levels as appropriate.

5. Capital

- 5.1 SEPAs' capital budget provided by SG for the year was £2,000k this was increased to £2,800k following confirmation of additional grant in aid (GiA) to develop an IS system for the Deposit Return Scheme.
- 5.2 Capital funding has now largely been allocated. To date spend and committed funds totals £750k. Portfolios have been asked to complete the procurement process as soon as possible.

6. Resource limits

- 6.1 SEPA is currently forecasting that expenditure will be £178k higher than Scottish Government budgeted DEL. The budget allocation for depreciation and impairments was £2,939k, the current forecast following completion of the annual account is £3,400k. SEPA Finance have requested that the budget is increased to be in line with the current forecast, which has been agreed informally within SG.

2020/21			
	Forecast Outturn £'000	Final Budget £'000	Variance £'000
SG Limits			
Capital	2,800	2,800	0
Total Capital	2,800	2,800	0
Operating Costs	33,101	32,923	(178)
Depreciation Costs	3,400	3,400	0
Total Operating Costs	36,501	36,323	(178)
Total Departmental Expenditure	39,301	39,123	(178)

7. LIFE

7.1 The project finished in May 2020, the projected overspend is £28k. An independent audit took place in July and no significant issues were identified, following this the final report was submitted to the EU in September. Payment of the final 20% of the grant will be paid when the EU is satisfied the grant conditions have been met.

8. Financial risks

8.1 The current year main financial risks detailed below are analysed further in Table 6.

- R001 - SEPA do not identify and realise enough savings to address the current forecast overspend.
- R002 – Income may fall below that stated as a result of actions taken by industry, the Scottish Government or international customers.
- R003 -There is an unplanned increase in expenditure which is not budgeted.
- R004 - SG do not increase the non-cash budget allocation to match forecast expenditure, leaving SEPA with a further £461k overspend, which will have to be funded by an underspend in the cash operating budget.
- R005 - The trading accounts do not achieve 98% cost recovery for the year, resulting in less resource to deploy to government funded initiatives.
- R006 - The EU do not pay the final instalment of the EU Life Project grant or claw back funds if they determine that there is non-compliance with grant conditions, or the project has not been delivered in line with the project brief.
- R007 - There is an underspend in capital expenditure.

8.2 The approved budget included a general contingency of £400k to manage risks. As at 30 September 2020, forecast expenditure has reduced this to £0k to offset the forecast overspends in staff costs. As a result, SEPA has no available funds to manage the financial risks outlined above.

9. Recommendation

9.1 The Board is asked to:

- Comment on the revised format of the report.
- Consider and discuss SEPA's financial position.
- Approve the proposed moderate level of assurance that SEPA is now on course to meet its financial targets.

Jennifer Welsh, Head of Finance

Rosaleen Burke, Deputy Head of Finance

AMT Sponsor: Stuart McGregor, Chief Officer Finance

23 October 2020

Table 1 Income and expenditure account

Scottish Environment Protection Agency Income & Expenditure Account 2020-21							
Period Ended 30th September 2020	Quarter 1 Year to date			Full Year			Board Approved Budget
Description	Actual £'000	Budget £'000	Variance £'000	Outturn £'000	Budget £'000	Variance £'000	Budget £'000
Grant in Aid	22,000	22,000	0	39,127	39,127	0	37,638
Charging Schemes	37,767	38,249	(482)	41,198	42,695	(1,497)	42,695
Other Income	1,105	1,004	101	3,682	3,820	(138)	4,154
Total Income	60,872	61,253	(381)	84,007	85,642	(1,635)	84,487
Staff Costs	29,635	30,570	935	59,615	58,718	(897)	58,999
Other Staff Costs	271	289	18	481	735	254	657
Property Costs	2,063	2,768	705	4,475	4,578	103	4,677
Transport Costs	187	664	477	673	1,483	810	1,503
Supplies & Services	5,395	5,593	198	12,741	13,928	1,187	13,712
Depreciation/impairment	1,700	1,700	0	3,400	3,400	0	2,939
Total Operating Costs	39,251	41,584	2,333	81,385	82,842	1,457	82,487
Operating Surplus/ (Deficit)	21,621	19,669	1,952	2,622	2,800	(178)	2,000

Reduction in Income:
 Charging Scheme Applications £232k
 Subsistence £1,265k

Increase in Operating Costs

 Increased commitments against vacancy savings.
 Overspends in software maintenance £321k and phones £371k, offset by savings identified in mid-year financial review and savings in transport due to current travel restrictions.

Forecast overspend

Table 2 Income analysis

Scottish Environment Protection Agency Income Analysis 2020-21						
Period Ended 30th September 2020	Quarter 1			Full Year		
	Actual	Budget	Variance	Forecast	Budget	Variance
	£'000	£'000	£'000	£'000	£'000	£'000
Grant in Aid	22,000	22,000	0	39,127	39,127	0
Air	4,036	4,075	(39)	4,208	4,261	(53)
Land	85	85	0	85	85	0
RSA	821	812	9	2,083	2,095	(12)
Waste	10,488	10,904	(416)	11,754	12,688	(934)
Water	22,336	22,372	(36)	23,040	23,513	(473)
COMAH	1	1	0	26	51	(25)
Total Charging Schemes	37,767	38,249	(482)	41,196	42,693	(1,497)
Other Income	889	838	51	3,233	3,224	9
International Services Income	213	163	50	446	589	(143)
Radioactive Substances Act Contract Income	0	1	(1)	0	5	(5)
Bank Interest Receivable	3	2	1	5	4	1
Total Other Income	1,105	1,004	101	3,684	3,822	(138)
Total Income	60,872	61,253	(381)	84,007	85,642	(1,635)

Primarily due to the reduction in the sale of special waste consignment notes £737k (£1,023k in Q1)

Primarily as a result of postponing amendments to the Marine Cage Fishfarm Scheme

£232k reduction in applications and £1,265k in subsistence mainly as a result of the economic impact of Covid-19

2 projects no longer taking place due to Covid -19

Table 3 – Balance sheet at 30 September 2020

Scottish Environment Protection Agency Balance Sheet - 2019-20 v 2020-21					
Period Ended 30th September 2020	Actual	Actual		Forecast	
	Year End 31st March 20	30th September 2020	30th September 2019	Year End 31st March 21	Year End 31st March 20
Description	Balance £'000	Balance £'000s	Balance £'000s	Balance £'000	Balance £'000
Non current assets					
Capitalised Assets	35,914	34,214	34,242	35,314	34,683
Assets under construction		319	474	0	0
Total non current assets	35,914	34,533	34,716	35,314	34,683
Current Assets					
Debtors & Prepayments	3,308	8,799	2,361	3,120	3,641
E U Project Funds	323	323	821	323	0
Cash at Bank & In Hand	599	15,989	10,471	199	500
Total current assets	4,230	25,111	13,653	3,642	4,111
Creditors & Accruals	(6,375)	(4,919)	(4,515)	(6,407)	(5,776)
LIFE Deferrred Income	(253)	(195)	(492)	0	0
Other Deferred Income	(590)	(7)	0	(400)	(2,000)
Net current liabilities	(7,218)	(5,121)	(5,007)	(6,807)	(7,776)
Total assets less current liabilities	32,926	54,523	43,362	32,149	31,018
Provision for Liabilities & Charges	(2,287)	(2,263)	(2,414)	(2,287)	(2,390)
Decommissioning Provision	(2,447)	(2,448)	0	(2,448)	
FRS 17 Pension Provision	(116,806)	(116,806)	(132,677)	(116,806)	(132,677)
Total assets less liabilities	(88,614)	(66,994)	(91,729)	(89,392)	(104,049)
Financed By : Tax payers Equity Reserves					
Income & Expenditure Account	0	21,620	10,654	2,622	1,453
Accumulated Income & Expenditure Account B/F	(103,842)	(103,842)	(117,769)	(107,242)	(120,888)
Revaluation account	15,228	15,228	15,386	15,228	15,386
Total Capital Employed	(88,614)	(66,994)	(91,729)	(89,392)	(104,049)

Forecast cash balance as at 31 March 2021. This is lower than previous years due to reduction in income. SG has stated it will be supportive of any cash management issues

See forecast outturn on Table 1

Table 4 Income & expenditure 2019/20 to 2020/21

Scottish Environment Protection Agency Income & Expenditure Account 2019-20 to 2020-21 Variance Analysis						
Period Ended 30th September 2020	Quarter 2 Year to Date Actual 2020/21	Quarter 2 Year to Date Actual 2019/20	Quarter 2 20/21 Actual v Q2 19/20 Actual	Quarter 2 2020/21 Forecast Outturn	2019/20 Final Outturn	Quarter 2 Forecast Outturn 20/21 v 19/20 Final Outturn
Description	£'000	£'000	£'000	£'000	£'000	£'000
Grant In Aid	22,000	10,500	11,500	39,127	37,261	1,866
Charging Income	37,767	37,700	67	41,198	41,861	(663)
Other Income	1,105	1,276	(171)	3,682	4,200	(518)
Total Income	60,872	49,476	11,396	84,007	83,322	685
Staff Costs	29,635	27,629	(2,006)	59,615	57,749	(1,866)
Other Staff Costs	271	597	326	481	1,063	582
Property Costs	2,063	2,505	442	4,475	4,834	359
Transport Costs	187	717	530	673	1,583	910
Supplies & Services	5,395	5,817	422	12,741	12,841	100
Depreciation/impairment	1,700	1,560	(140)	3,400	3,119	(281)
Total Operating Costs	39,251	38,825	(426)	81,385	81,189	(196)
Operating Surplus/ (Deficit)	21,621	10,651	10,970	2,622	2,133	489

Table 5 Forecast vacancy savings by portfolio and analysis of portfolio initiatives funded from these savings

Vacancy Saving Forecast Per Portfolio as at September 30th 2020									
Portfolio	Compliance & Beyond £000s	Circular Economy £'000s	Evidence & Flooding £000's	Finance £000's	Green Recovery £000's	People & Property £000's	Chief Exec £'000	Corporate £'000	Total £000's
Annual Vacancy Saving Target	910	558	1,421	72	0	132	207	2,500	5,800
Vacancy Saving Forecast	1,486	1,062	2,621	225	51	162	348	0	5,955
Net over/ (under) target	576	504	1,200	153	51	30	141	(2,500)	155
Less Expenditure									
Recruitment Costs	6	5	0	0	0	2	2	0	15
Temporary Worker	0	0	40	19	0	0	127	0	186
Portfolio Initiatives	150	192	351	19	80	14	68	0	874
Total Expenditure	156	197	391	38	80	16	197	0	1,075
Forecast Balance 30 September	420	307	809	115	(29)	14	(56)	(2,500)	(920)

Currently generating £155k savings from vacancies in excess of the £5,800k budgeted

Portfolios have committed £1,075k expenditure against vacancy savings. This includes cover for flexible retirements, displaced staff and posts for which there is no core budget.

This represents the forecast shortfall against vacancy savings. This is included in the forecast outturn.

Analysis of Initiatives	Year to Date September 2020				Forecast for 2020/21			
	FTE	Staff costs	Non staff costs	Total	FTE	Staff costs	Non staff costs	Total
		£'000	£'000	£'000		£'000	£'000	£'000
Evidence and Flooding	5.2	130	0	130	11.2	351	0	351
Green Recovery	1	40	0	40	1	80	0	80
Compliance and Beyond	2.5	98	0	98	2.5	150	0	150
People and Property	0.1	14	0	14	0.1	14	0	14
Circular Economy	4.2	110	0	110	4.2	192	0	192
Finance	1	19	0	19	1	19	0	19
Chief Executive	2	36	0	36	2	68	0	68
Total	16	447	0	447	22	874	0	874

Table 6 Analysis of risks as at 30 September 2020

Analysis of Risks						
Number	Date Raised	Description	Planned Actions	Progress to Date	Deadline Date	Status
R001	30/06/2020	SEPA do not identify enough savings to address the current forecast overspend	AOP Financial Management Project Will complete an analysis of all expenditure and present proposals to AMT for current and future year savings.	Regular AMT meetings to identify savings and reduce cost pressures. Production of monthly AMT financial monitoring reports.	31/08/2020	Open
R002	30/06/2020	Income may fall below the stated value as a result of actions taken by industry, Scottish Government (SG) or International customers	Maintain vigorous review of forecast.	Production of monthly financial reports and forecasts.	Monthly	Open
R003	30/06/2020	There is an unplanned increase in expenditure which is not budgeted.	Maintain vigorous review of forecast.	Production of monthly portfolio and AMT financial monitoring reports.	Monthly	Open
R004	30/06/2020	The SG do not increase the non-cash budget allocation to match forecast expenditure leaving SEPA with a further £0.4m overspend, which will have to be funded by an underspend in the cash operating budget.	Continue to reflect in SG Monthly monitoring returns and SEPA's monthly cash report to SG. Discuss revised budget allocation with SG at finance liaison meeting in September. Check to ensure budget transfer actioned in Autumn or Spring budget revision.	Informed SG of forecast over spend in monthly monitoring returns.	Monthly	Open
R005	30/06/2020	The trading accounts do not achieve 98% cost recovery for the year, resulting in less resource to deploy to government funded initiatives.	Budget and first forecast for the year to be produced each month from July 2020. Liaise with Sector leads and lead managers in direct charging areas to increase income where we can.	Produce budget and monthly trading account forecasts.	1st 31/7/20, then Monthly.	Open
R006	30/06/2020	EU do not pay the final instalment of the EU Life Project grant or clawback funds if they determine that there is non compliance with grant conditions or the project has not delivered in line with the project brief.	Liaise with project manager and external auditors. Ensure financial records and documents comply with common provisions.	Finance presents financial monitoring report to the project control board and provides regular updates to the project manager.	Monthly	Open
R007	30/06/2020	There is an underspend in capital expenditure	AMT to allocate remaining funds to projects. Maintain vigorous review of forecast. Regular meetings with budget holders.	Production of monthly portfolio and AMT financial monitoring reports.	Monthly	Open

Table 7 Income budget reconciliation

Scottish Environment Protection Agency Income Budget Reconciliation 2020-21		
Period Ended 30th September 2020	Grant in Aid £'000	Other Income £'000
Board Approved Expenditure Budget	37,638	4,154
Budget Adjustments		
Water Environment Fund		(251)
Scottish Wide Area Network Recharges		(192)
Sustrans Grant River Leven Project		82
Can Do Innovation Fund		150
Deposit Return Scheme Revenue	170	(170)
Deposit Return Scheme Capital	800	
Depreciation	461	
Cleaner Air Scotland	21	
Volcanic Network	29	
Spotfire	5	
Air Pollution Information System (APIS)	3	
Salary Recharges		47
Revised Budget	39,127	3,820