

Item: 4

Development and Infrastructure Committee: 7 February 2023.

Revenue Expenditure Monitoring.

Report by Head of Finance.

1. Purpose of Report

To advise of the revenue position as at 31 December 2022 across each of the service areas for which the Committee is responsible.

2. Recommendations

The Committee is invited to note:

2.1.

The revenue financial summary statement, in respect of service areas for which the Development and Infrastructure Committee is responsible, for the period 1 April to 31 December 2022, attached as Annex 1 to this report, indicating a budget overspend position of £948,100.

2.2.

The revenue financial detail by service area statement, in respect of service areas for which the Development and Infrastructure Committee is responsible, for the period 1 April to 31 December 2022, attached as Annex 2 to this report.

The Committee is invited to scrutinise:

2.3.

The explanations given and actions proposed, in respect of significant budget variances, as outlined in the Budget Action Plan, attached as Annex 3 to this report, in order to obtain assurance that action is being taken with regard to significant budget variances.

3. Background

3.1.

On 10 March 2022, the Council set its overall revenue budget for financial year 2022/23. On 21 June 2022, the Policy and Resources Committee recommended approval of the detailed revenue budgets for 2022/23, which form the basis of the individual revenue expenditure monitoring reports.

3.2.

Individual revenue expenditure reports are circulated every month to inform Elected Members of the up-to-date financial position. Quarterly revenue expenditure monitoring reports are presented to individual service committees.

3.3.

In terms of revenue spending, at an individual cost centre level, budget holders are required to provide an explanation of the causes of each material variance and to identify appropriate corrective actions to remedy the situation.

3.4.

Material variances are identified automatically as Priority Actions within individual budget cost centres according to the following criteria:

- Variance of £10,000 and more than 110% or less than 90% of anticipated position (1B).
- Not more than 110% or less than 90% of anticipated position but variance greater than £50,000 (1C).

3.5.

Priority Actions can be identified at the Service Function level according to the same criteria and these are shown in the Revenue Expenditure Statements. As with individual cost centre variances, each of these Priority Actions requires an explanation and corrective action to be identified and these are shown in the Budget Action Plan.

3.6.

The details have been provided following consultation with the relevant Corporate Directors and their staff.

3.7.

The figures quoted within the Budget Action Plan by way of the underspend and overspend position will always relate to the position within the current month.

4. Financial Summary

4.1.

The financial summary for the period 1 April to 31 December 2022 is attached as Annex 1 to this report.

4.2.

The details by Service Area statement is attached as Annex 2 to this report.

4.3.

The Budget Action Plan, attached as Annex 3 to this report, provides an explanation and proposed corrective action for each of the Priority Actions identified.

5. Corporate Governance

This report relates to the Council complying with its governance and financial processes and procedures and therefore does not directly support and contribute to improved outcomes for communities as outlined in the Council Plan and the Local Outcomes Improvement Plan.

6. Financial Implications

6.1.

The Financial Regulations state that service directors are able to incur expenditure within an approved revenue budget. Such expenditure must be in accordance with the Council's policies or objectives subject to compliance with these Financial Regulations and approved schemes of delegation.

6.2.

Additional expenditure requirements identified during the financial year can only be approved by means of a spending recommendation to the Policy and Resources Committee, subject to the use of emergency powers.

7. Legal Aspects

Regular financial monitoring and reporting help the Council meet its statutory obligation to secure best value.

8. Contact Officer

Erik Knight, Head of Finance, Email erik.knight@orkney.gov.uk.

9. Annexes

Annex 1: Financial Summary.

Annex 2: Financial Detail by Service Area.

Annex 3: Budget Action Plan.

Annex 1: Financial Summary

December 2022

The table below provides a summary of the position across all Service Areas.

General Fund					
Service Area	Spend £000	Budget £000	Over/(Under) £000	Spend %	Annual Budget £000
Roads	3,288.7	2,169.9	1,118.8	151.6	3,949.9
Transportation	2,255.1	2,132.4	122.7	105.8	3,602.9
Operational Environmental Services	1,876.6	1,645.8	230.8	114.0	3,028.3
Environmental Health & Trading Standards Development	609.5	616.4	(6.9)	98.9	1,031.2
Planning	1,040.7	1,327.9	(287.2)	78.4	5,247.9
	604.2	834.3	(230.1)	72.4	1,246.7
	9,674.8	8,726.7	948.1	110.9	18,106.9
Service Totals	9,674.8	8,726.7	948.1	110.9	18,106.9

Compared to last month, the total number of PAs has changed as follows:

Service Area	No. of PAs		Service Functions	PAs/ Function
	P08	P09		
Roads	7	7	12	58%
Transportation	7	7	9	78%
Operational Environmental Services	4	3	6	50%
Environmental Health & Trading Standards Development	2	2	3	67%
Planning	6	6	9	67%
	5	3	6	50%
Totals	31	28	45	62%

Annex 2: Financial Detail by Service Area

December 2022

The following tables show the spending position by service function

General Fund

		Spend	Budget	Over/(Under)	Spend	Annual
	PA	£000	£000	£000	%	Budget
						£000
Roads						
Winter Maintenance and Response		341.3	340.6	0.7	100.2	963.2
Street Lighting	1B	78.6	134.8	(56.2)	58.3	223.1
Car Parks	1B	25.9	(149.9)	175.8	N/A	(146.6)
Other Works		62.5	70.7	(8.2)	88.4	112.3
Traffic Management		137.8	138.8	(1.0)	99.3	239.6
Structural Maintenance	1B	1,109.9	1,467.4	(357.5)	75.6	1,984.3
Routine Maintenance		485.4	509.1	(23.7)	95.3	787.5
Quarries Holding Account	1B	137.0	(282.4)	419.4	N/A	(500.0)
Roads Holding Account	1B	753.1	(146.3)	899.4	N/A	90.6
Fleet Holding Account	1B	93.6	63.8	29.8	146.7	0.0
Movement in Reserves		0.0	0.0	0.0	0.0	85.4
Miscellaneous - RD	1B	63.6	23.3	40.3	273.0	110.5
Service Total		3,288.7	2,169.9	1,118.8	151.6	3,949.9

Changes in original budget position:

Original Net Budget	3,175.9
Ph II Corp Mgt Restructure GF/WF	90.6
Roads Revenue Maintenance from R&R	683.4
	3,949.9

		Spend	Budget	Over/(Under)	Spend	Annual
	PA	£000	£000	£000	%	Budget
						£000
Transportation						
Administration - TR	1B	70.7	145.6	(74.9)	48.6	269.2
Co-ordination	1B	65.7	39.6	26.1	165.9	75.9
Concessionary Fares	1B	114.3	83.5	30.8	136.9	124.6
Support for Operators - Buses	1B	684.8	944.4	(259.6)	72.5	1,397.3
Support for Operators - Air	1B	936.2	799.2	137.0	117.1	1,198.8
Support for Operators - Ferries		11.1	2.1	9.0	528.6	3.1
Airfields Operations		326.7	329.7	(3.0)	99.1	474.7
Orkney Ferries	1B	102.4	(211.7)	314.1	N/A	59.3
Ferries Development	1B	(56.8)	0.0	(56.8)	0.0	0.0
Service Total		2,255.1	2,132.4	122.7	105.8	3,602.9

Changes in original budget position:

Original Net Budget	3,412.1
Ph II Corp Mgt Restructure GF: Airfields Officer	37.0
SusTrans Embedded Officer from Crown Estates Fund	27.0
Sustainable & Green Transport Fund projects	67.5
Ferries Replacement Project Officer from R&R	59.3
	3,602.9

		Spend	Budget	Over/(Under)	Spend	Annual
	PA	£000	£000	£000	%	Budget
						£000
Operational Environmental Services	PA					
Burial Grounds	1B	153.9	78.5	75.4	196.1	89.0
Refuse Collection	1B	251.8	197.9	53.9	127.2	601.7
Waste Disposal		837.6	825.0	12.6	101.5	1,367.5
Recycling		411.1	387.4	23.7	106.1	516.5
Environmental Cleansing		262.1	267.4	(5.3)	98.0	396.9
OES Holding Account	1B	(39.9)	(110.4)	70.5	36.1	56.7
Service Total		1,876.6	1,645.8	230.8	114.0	3,028.3

Changes in original budget position:

Original Net Budget	2,946.1
Ph II Corp Mgt Restructure GF: Team Manager Environmental Services Operations	56.7
APSE Consultants Waste from Workforce Mgt Fund	25.5
	<u>3,028.3</u>

		Spend	Budget	Over/(Under)	Spend	Annual
	PA	£000	£000	£000	£000	Budget
						%
Environmental Health & Trading Standards						
£000						
Administration - ES		354.7	372.1	(17.4)	95.3	655.8
Trading Standards	1B	156.3	177.3	(21.0)	88.2	285.5
Public Toilets	1B	98.5	67.0	31.5	147.0	89.9
Service Total		609.5	616.4	(6.9)	98.9	1,031.2

Changes in original budget position:

Original Net Budget	957.2
Ph II Corp Mgt Restructure GF: Food Safety Officer	47.0
Environmental Technical Officer from Redetermination Flex Fund	27.0
	<u>1,031.2</u>

		Spend	Budget	Over/(Under)	Spend	Annual
	PA	£000	£000	£000	%	Budget
						£000
Development	PA					
Administration - DV	1B	473.5	532.0	(58.5)	89.0	913.9
Business Gateway		127.3	123.9	3.4	102.7	175.6
UK Shared Prosperity Fund	1B	(282.3)	6.3	(288.6)	N/A	9.4
Leader Programme	1B	25.9	44.5	(18.6)	58.2	25.8
Regeneration	1B	217.7	145.1	72.6	150.0	2,811.9
Kirkwall Townscape Heritage		(5.3)	0.0	(5.3)	0.0	0.0
Tourism	1B	(50.8)	6.5	(57.3)	N/A	112.5
Economic Development Grants	1B	182.2	132.2	50.0	137.8	291.7
Other Economic Development		352.5	337.4	15.1	104.5	907.1
Grants						
Service Total		1,040.7	1,327.9	(287.2)	78.4	5,247.9

Changes in original budget position:

Original Net Budget	1,665.9
Ph II Corp Mgt Restructure WF: Graduate Trainee Project Officer	26.8
Business Support Fund	2,413.6
COVID Support Funding from Business Support Fund	381.8
Create CDF Budget for 22/23	120.0
Orkney Sustainable Fisheries from Crown Estates	69.5
Kirkwall TCR (Gardens) from RRR Fund	33.5
Rousay, Egilsay & Wyre SCIO from Crown Estates	13.8
Tall Ships	2.0
LACER Funding	150.0
LACER Funding	371.0
	<u>5,247.9</u>

		Spend	Budget	Over/(Under)	Spend	Annual
Planning	PA	£000	£000	£000	%	Budget
						£000
Administration - PL	1B	118.1	99.9	18.2	118.2	354.2
Development Management	1B	(10.4)	89.3	(99.7)	N/A	136.3
Development Planning	1B	282.4	429.6	(147.2)	65.7	664.1
Building Standards		25.9	22.0	3.9	117.7	41.6
Archaeology		40.7	36.2	4.5	112.4	50.5
North Isles Landscape Partnership Scheme		147.5	157.3	(9.8)	93.8	0.0
Service Total		604.2	834.3	(230.1)	72.4	1,246.7

Changes in original budget position:

Original Net Budget	1,054.4
Ph II Corp Mgt Restructure additional fees for Planning Technician	(39.1)
Ph II Corp Mgt Restructure	70.7
Ph II Corp Mgt Restructure	(21.0)
Ph II Corp Mgt Restructure GF: Climate Change Project Officer (Strategy)	52.6
Ph II Corp Mgt Restructure GF: Islands Archaeologist	4.1
Marine Planning Partnership from Crown Estates Fund	25.0
Climate Change Officer from Crown Estates Fund	70.0
Crown Estate for Naturescot Project	30.0
	<u>1,246.7</u>

Roads

Function	Function Description/ Explanation	Action Category/ Action Description	Responsible Officer	Deadline	Status
R26C	<p>Street Lighting</p> <p>Less than anticipated expenditure by £56.2K</p> <p>Lack of resource to carry out work together with accrual for electricity costs.</p>	<p>Monitor the situation</p> <p>Attempts to recruit to the electrician post are ongoing but this remains challenging. Therefore, given the backlog of work, and the time of the year it is likely that this budget code will remain underspent at year end.</p>	Lorna Richardson	31/03/2023	Ongoing
R26D	<p>Car Parks</p> <p>Less than anticipated income by £175.8K</p> <p>Income from both EV charging and car parks is variable and unpredictable, depending on use. Income from EV charging does not cover the costs. Income from car park charges is less than anticipated due to a shortfall in people buying the higher priced tickets. In addition, an invoice from Fleet has been inadvertently charged to the wrong code worth £30.5k.</p>	<p>Monitor the situation</p> <p>Revised EV charging fees were implemented as of 1 November 2022. However, there is still an expected shortfall even with the proposed increase in fees. A journal transfer has been requested to address the miscoding of the invoice.</p>	Lorna Richardson	31/03/2023	Ongoing

Roads

Function	Function Description/ Explanation	Action Category/ Action Description	Responsible Officer	Deadline	Status
R26J	<p>Structural Maintenance</p> <p>Less than anticipated expenditure by £357.5K</p> <p>Surface dressing not carried out this year and the money will be used on other structural repairs. Other work is now programmed and/or contracted but is behind the original profile.</p>	<p>Monitor the situation</p> <p>Monitor and review to ensure that actual spend catches up with profile as the year progresses.</p>	Lorna Richardson	31/03/2023	Ongoing
R26L	<p>Quarries Holding Account</p> <p>Less than anticipated income by £419.4K</p> <p>Income is much less than budgeted, due to a slowdown in sales of dry products. In addition there have been some unexpected, one-off repairs required for critical equipment.</p>	<p>Manage income/expenditure</p> <p>Sales behind expectation partly due to delays in roads and other construction programmes. There are also a number of unexpected, costly repairs for crucial machinery required. Work has begun on a commercial strategy, including consideration of product prices within the overall context of the market, and efforts continue to develop other markets, however, some work may be required to control costs in certain areas. All cost codes have been reviewed this period to ensure that expenditure for the rest of the year remains within budget. However, it is likely that income will not recover to the required level before year-end and so the budget will remain overspent.</p>	Lorna Richardson	31/03/2023	Ongoing

Roads

Function	Function Description/ Explanation	Action Category/ Action Description	Responsible Officer	Deadline	Status
R26M	<p>Roads Holding Account</p> <p>Less than anticipated income by £899.4K</p> <p>Holding account codes are difficult to profile, resulting in variances each month. Whilst some costs are higher than anticipated, savings have also been realised due to efficiencies in the fleet. However, income remains stubbornly behind profile. Implementation of the recent pay award has also resulted in higher than budgeted staff costs.</p>	<p>Monitor the situation</p> <p>The budgets will be monitored throughout the year and profiles adjusted where possible. Investigations have also begun into the internal charge-rate to ensure that it is set at an appropriate level. This code is zeroed at year-end, with any under-recovery charged back to the relevant client codes.</p>	Lorna Richardson	31/03/2023	Ongoing
R26N	<p>Fleet Holding Account</p> <p>More than anticipated expenditure by £29.8K</p> <p>Ongoing staff vacancies have resulted in the need to use external staff at higher cost. Prices of supplies are rising, and some large repairs were carried out ahead of profile.</p>	<p>Monitor the situation</p> <p>No direct action required at the moment but will continue to monitor the situation, particularly the increasing costs of supplies. Filling the existing staff vacancy will assist with reducing the labour cost due to not having to use external contractors.</p>	Lorna Richardson	31/03/2023	Ongoing

Roads

Function	Function Description/ Explanation	Action Category/ Action Description	Responsible Officer	Deadline	Status
R26Z	<p>Miscellaneous - RD</p> <p>More than anticipated expenditure by £40.3K</p> <p>Budget profile is ahead of spend. This budget covers unexpected events, such as call-outs and so is extremely difficult to profile.</p>	<p>Monitor the situation</p> <p>No action required at this stage. Spend will continue to be monitored to ensure that year-end out-turn remains on budget.</p>	Lorna Richardson	31/03/2023	Ongoing

Transportation

Function	Function Description/ Explanation	Action Category/ Action Description	Responsible Officer	Deadline	Status
R27A	Administration - TR Less than anticipated expenditure by £74.9K Unfilled member of staff position.	Monitor the situation Monitor. Looking to fill with temporary cover.	Jim Buck	31/03/2023	Ongoing
R27B	Co-ordination More than anticipated expenditure by £26.1K Increased works at the travel centre following vandalism incidents.	Monitor the situation Continue to monitor.	Jim Buck	31/03/2023	Ongoing
R27C	Concessionary Fares More than anticipated expenditure by £30.8K The concessionary travel sees larger uptake in summer months but the budget reflects an even spend across the year.	Raise virements request Raise a virement to realign budget to match actuals for this year and going forward.	Jim Buck	31/01/2023	Ongoing
R27G	Support for Operators - Buses Less than anticipated expenditure by £259.6K Delay in receipt of the November invoice from the bus contract provider and no budget in place to accommodate fare income.	Raise virement request Invoice now processed. Budget required to be setup for income.	Jim Buck	31/03/2023	Ongoing

Transportation

Function	Function Description/ Explanation	Action Category/ Action Description	Responsible Officer	Deadline	Status
R27I	<p>Support for Operators - Air</p> <p>More than anticipated expenditure by £137.0K</p> <p>Increasing aviation fuel costs now above budgeted pricing</p>	<p>Monitor the situation</p> <p>Continuing to monitor fuel costs on a monthly basis.</p>	Jim Buck	31/03/2023	Ongoing
R27L	<p>Orkney Ferries</p> <p>Less than anticipated income by £314.1K</p> <p>Vacant posts - in particular Ferry Manager and Finance Manager Orkney Ferries - have resulted in a Staff Costs underspend. Some re-profiling of Scottish Government grant income and payments to Orkney Ferries for core funding also required.</p>	<p>Raise virements request</p> <p>Ferry manager and finance manager posts are now filled. Virements processed at start of December 2022. Further virement required for other grants to match the income up to December.</p>	Jim Buck	31/01/2023	Ongoing
R27M	<p>Ferries Development</p> <p>Less than anticipated expenditure by £56.8K</p> <p>HYSEAS III is closing down. No further work against this line.</p>	<p>Process transaction(s)</p> <p>Awaiting final instructions from the European Commission in terms of any possible final costs.</p>	Jim Buck	28/02/2023	Ongoing

Operational Environmental Services

Function	Function Description/ Explanation	Action Category/ Action Description	Responsible Officer	Deadline	Status
R28B	<p>Burial Grounds</p> <p>More than anticipated expenditure by £75.4K</p> <p>There are a number of unbudgeted costs within this area, including high costs for grass cutting across all areas. Spend to date is in line with spend at this point in the previous year, indicating that current performance is in line with previous years, if beyond that which is budgeted for.</p>	<p>Manage income/expenditure</p> <p>Much of the expenditure is unavoidable, given the costs of grass cutting across the burial grounds and the maintenance necessary to keep them in appropriate condition. Whilst there may be some possibilities for increased efficiencies, the budget is severely under pressure and not sufficient for the work required. There is therefore a need for the budget to be increased and further detail has been provided to Finance on this.</p>	Lorna Richardson	31/03/2023	Ongoing
R28C	<p>Refuse Collection</p> <p>More than anticipated expenditure by £53.9K</p> <p>As waste levels have returned to those experienced pre-COVID costs have increased accordingly. In addition, significant increases in fuel and supply costs are adding pressure to the budget.</p>	<p>Monitor the situation</p> <p>Whilst income is greater than originally expected it is not sufficient to offset the increase in costs. Will monitor the situation as the year progresses and continue to review expenditure. However, there is little opportunity for savings due to the nature of the service.</p>	Lorna Richardson	31/03/2023	Ongoing
R28K	<p>OES Holding Account</p> <p>Less than anticipated income by £70.5K</p> <p>Whilst the cost side of this holding account remains in line with expectations, there is an under-recovery in the income side.</p>	<p>Monitor the situation</p> <p>Work is ongoing to identify the shortfall in income and to understand the underlying reasons. It may be linked to delays in posting costs to client accounts.</p>	Lorna Richardson	31/03/2023	New

Environmental Health & Trading Standards

Function	Function Description/ Explanation	Action Category/ Action Description	Responsible Officer	Deadline	Status
R29B	Trading Standards Less than anticipated expenditure by £21.0K The variance reason is due to a vacant post within the service.	Process transaction(s) Vacant post is in the process of being advertised	Roddy Mackay	28/02/2023	Ongoing

Environmental Health & Trading Standards

Function	Function Description/ Explanation	Action Category/ Action Description	Responsible Officer	Deadline	Status
R29D	<p>Public Toilets</p> <p>More than anticipated expenditure by £31.5K</p> <p>Variances due to higher costs of products and requirement to conduct enhanced levels of cleaning in public conveniences. Budget has never been adjusted to accommodate the costs of enhanced cleaning and therefore budget will be overspent while these measures are still required. Following reduction in Covid-19 alert levels and measures required it is expected to reduce the overspend. However, this reduction will be offset by the additional costs of the agreed pay award. Some of these increased costs in the holding account will be recharged to this account. It is currently estimated spend next year will therefore remain high at £105K, well in excess of £89.9K budget.</p>	<p>Management input required</p> <p>No scope within budget to cover shortfall. Therefore, while cleaning levels will reduce slightly next financial year, they will still be higher than budget and likely costs will be £105K annual.</p>	Kenny Macpherson	31/03/2023	Ongoing

Development

Function	Function Description/ Explanation	Action Category/ Action Description	Responsible Officer	Deadline	Status
R33A	Administration - DV Less than anticipated expenditure by £58.5K Underspend on staff costs as a result of high number of vacancies.	Monitor the situation Overall position will depend on recruitment success.	Sweyn Johnston	31/03/2023	Ongoing
R33C	UK Shared Prosperity Fund Less than anticipated expenditure by £288.6K New external funds recently received.	Raise virements request Budget profile to be created and virements raised as required.	Sweyn Johnston	28/02/2023	New
R33D	Community Led Local Development Less than anticipated expenditure by £18.6K Higher grant income than profiled.	Raise virements request Virement required to adjust for grant income.	Sweyn Johnston	31/01/2023	Ongoing
R33E	Regeneration More than anticipated expenditure by £72.6K Variance from budget profile is partly due to delay in grant income payments being received. Some reprofiling of budgets has also been undertaken to correct spend profiles.	Monitor the situation Continue to monitor as this is expected to	Sweyn Johnston	31/03/2023	Ongoing

Development

Function	Function Description/ Explanation	Action Category/ Action Description	Responsible Officer	Deadline	Status
R33I	<p>Tourism</p> <p>Less than anticipated expenditure by £57.3K</p> <p>Underspend relates to grant income received but yet to be spent.</p>	<p>Raise virements request</p> <p>Budget profile to be adjusted in line with expected spend.</p>	Sweyn Johnston	31/01/2023	Ongoing
R33J	<p>Economic Development Grants</p> <p>More than anticipated expenditure by £50.0K</p> <p>Grant payments higher than profiled but within budget.</p>	<p>Raise virements request</p> <p>Virement raised to correct profile.</p>	Sweyn Johnston	31/01/2023	Ongoing

Planning

Function	Function Description/ Explanation	Action Category/ Action Description	Responsible Officer	Deadline	Status
R34A	<p>Administration - PL</p> <p>More than anticipated expenditure by £18.2K</p> <p>The variance is due to payment of a new annual charge relating to the provision of an IDOX Technical Managed Service. IDOX supplies the software for the Planning and Building Standards casework management systems.</p>	<p>Management input required</p> <p>The managed service provides a fully managed technical upgrade and patch management service to ensure the Council remains at the most up to date versions of available software. The move to this new service was partly prompted by the IT service no longer having the dedicated expertise to manage the updating of the specialised software. There is no scope within the budget to cover this shortfall and this has been identified as a service pressure of £15K for 2023/24.</p>	Roddy Mackay	28/02/2023	Ongoing
R34B	<p>Development Management</p> <p>Less than anticipated expenditure by £99.7K</p> <p>Planning application fee income higher than anticipated at this stage in the year due to submission of a major wind farm development. In addition, staff costs lower than expected due to a number of vacant posts.</p>	<p>Monitor the situation</p> <p>Two vacant posts have recently been successfully recruited to and the final two vacant posts will be advertised early in the New Year.</p>	Roddy Mackay	28/02/2023	Ongoing

Planning

Function	Function Description/ Explanation	Action Category/ Action Description	Responsible Officer	Deadline	Status
R34C	<p>Development Planning</p> <p>Less than anticipated expenditure by £147.2K</p> <p>Primarily due to underspend in staff budget as a result of five vacant posts within the team over the course of the year.</p>	<p>Monitor the situation</p> <p>All five vacant posts have now been recruited to, although the final two new postholders are not expected to take up their positions until February/March 2023.</p>	Roddy Mackay	28/02/2023	Ongoing