

FOOD STANDARDS SCOTLAND FINANCIAL PERFORMANCE UPDATE – May 2019

1 Purpose of the paper

1.1 This paper is presented to the Board for information and reports on the financial performance of Food Standards Scotland (FSS) up to 31 March 2019.

1.2 For the fourth quarter and year end position we are reporting a provisional outturn of £15.95m against the agreed resource budget of £16.2m, representing a projected 1% underspend against budget.

1.3 The Board is asked to:

- **Note** the financial information and expected end year position reported as at 31 March 2019.
- **Note** the review of the EU EXIT budget funding, being one off funding for the year, and the additional activities carried out to deliver FSS outcomes.

2 Background

2.1 This work supports FSS Strategic Outcome 6: FSS is efficient and effective.

2.2 The total FSS budget for 2018/19 was £16.8m. This comprises resource budget of £16.2m and Annually Managed Expenditure (AME) of £600k. The AME budget provides for the FSS pension liability provision. The expectation is that the full amount of the AME budget will be utilised.

2.3 This paper provides details of the allocation of the FSS resource budget between each of the three work programmes and the essential core activities. In year FSS was given additional funding of £885k following our EU Exit consequential bid although the eventual spend was more than this. This budget was allocated against the programme of work for Brexit which then allowed FSS to reallocate budget to other priority areas to meet its strategic objectives. Further details of this is provided at paragraph 4.1 below.

2.4 The Executive reports its financial performance for the core activities against our six strategic objectives to provide an indication on how we are using our resources effectively, to deliver against the Strategy and Corporate Plan. The report on the budget and expenditure for the three work programmes are included as part of the review of the total FSS budget.

3 Financial Performance Summary

3.1 Annex A provides the tables and charts that show the budget, forecast and actual amounts for the financial year 2018-19. The financial performance is based on both the revised budget figure and the updated forecast that is reviewed on a monthly basis.

YTD Budget v Actual expenditure

3.2 The fourth quarter budget profile presented in the Year to Date Performance (Figure 1) was based on a revised assessment made by Branches in November 18. The actual spend for quarter four when compared to the budget profile for the quarter was £291k over budget. The budget categories with the highest values contributing to the overspend were increases in Capital expenditure of £247k, Programme of £37k and decrease in Income of £25k.

3.3 There have been a number of ongoing IT related projects mentioned in previous Board reports. The majority of the expenditure for these projects e.g. Scottish National Database (SND), Operational Workflow System (OWS), Shellfish Hygiene System (SHS2) took place in the last quarter either as a result of delays with procurement work, finalising requirements and/ or contract documents. Together with approval for additional spend for SND this resulted in the greater than planned expenditure for Capital in Q4.

Full Year Outturn

3.4 The FSS Budget and Forecast summary table (Figure 2a) shows this budget allocation to Core Activities and Work Programmes with the full year provisional outturn with the variances against the budget. There is an underspend of £238k (1%) against the resource budget of £16.2m.

3.5 The Allocation of Resource Expenditure (Figure 2b) gives additional detail behind the five budget lines in Figure 1 and also includes the summary details of the budget and expenditure against the three work programmes. A summary variance at each budget category is provided comparing the previous reports Q4 forecast with update during Q4. For each element, variances are reported comparing the YTD (Q4) budget versus actual expenditure, as well as explanation for any differences. The provisional outturn difference for each budget line has been provided with some explanation for the difference.

Staff - £99k under budget

The underspend is primarily attributable to less salary costs as a result of vacant posts either being not be filled or staff leaving during the year creating new vacancies. 182 staff were in the staff budget at the start of 2018/19, with approval given for a further 14 posts in year. At the end of March 167.5 staff were in salaried posts and FSS had spent £366k on interim agency staff and £194k for staff on secondment/inward loan.

Admin - £18k over budget

Overspend mainly relates to increase in legal costs for corporate related work during the year.

Programme - £172k under budget

There were a number of under/over budget spends against various budget lines as some projects were cancelled eg Unpasteurised Cheese project and increased spend with Communications and Marketing projects. The main area of underspend was within the Official Controls work where significant savings were made in year for delivering the shellfish official controls programme and meat hygiene controls.

Capital - £47k over budget

The increase in capital expenditure was mainly due additional costs for the Scottish National Database (SND) project. In addition, new iPads and phones was bought to ensure FSS IT capabilities met the demand from users for remote/mobile working.

Income - £31k over budget

Additional Meat Hygiene Inspection fees accounted for the majority of the additional income during the year primarily relating to increase in hours required in a number plants as well work on unannounced inspections and approvals.

YTD Spend against Strategic Outcomes

3.6 At the end of the year there was an increase in the expenditure against the budget allocated to Core Activities, mainly as a result of higher Staff and Admin expenditure. Figure 3

outlines the amounts that had been spent delivering the Corporate Plan. The amounts are over in all the Outcomes except for Outcome 1 – Food is Safe. The underspend here is due to less programme spend and greater income primarily related to the delivery of meat and shellfish official controls.

3.7 Within Staff there was still some increased cost allocation of staffing costs to core activities from work programmes due to the delay in implementing the projects within the programmes at the start of the year. However, the amount had reduced significantly from prior months.

Forecast Accuracy v Actual expenditure

3.8 Through our monthly budget monitoring work, a revised forecast is discussed and agreed with each Branch. This is then reflected through an updated full-year-forecast, which is presented on a monthly basis in the form of a waterfall chart (Figure 4). From the chart you can identify how close a given month's forecast value was to the actual outturn.

3.9 The information presented in Figure 4 allows us to quickly identify material variances and drill down into further detail to understand the reasons behind them. Below is a high level overview which seeks to provide context to the Board and explain the drivers behind the quarterly variances for each of the last three months.

January 19: the overall monthly underspend of £160k was mainly due to reductions in Admin, Programme and Capital. Delays in completing the write off of old laptops and computer equipment resulted in underspend in Admin. Within Programme there underspends in a number of projects eg less testing relating to primary production and food sampling grants as well as for food crime activity. In Capital there were delays with the SND project in the Regulatory Strategy work programme which moved into the last two months of year.

February 19: the monthly underspend of £308k was mainly due to reductions in Admin and Capital. The underspend in Admin was related to the delay in writing off the computer equipment together with delay in renewing subscriptions. The decrease in Capital spend was due to delays with the GIS capability project and the OWS development against the forecast in core activities combined with the delay in starting the IT Feed project in the Regulatory Strategy work programme.

March 19: there was a slight underspend of £65k in this month. This balance was a result of changes within a few budget categories although Programme and Capital were the greatest. Within Programme there underspends in the Tricinella on farm audits and Brexit related legal costs. There was underspend in Capital as Scottish Government's (SG) IT department did not recharge for some equipment purchased in 17/18 as well as savings in the costs for the SHS2 project.

3.10 The Year on Year Comparison graph (Figure 5) shows the monthly budget allocation compared with the updated monthly forecast expenditure. The graph is updated with the actual monthly expenditure as it occurs to show the performance against the initial budget spend. Explanations for variances have been provided in the previous paragraphs. The budget and actual performance for 2017/18 is provided to enable comparison between financial years.

Outstanding payments (debt recovery)

3.11 At the start of April the outstanding level of debt owed to FSS was £448k, where £200k of this debt (45%) was over the accepted 31 day payment term with £117k of this amount over 61 days from date of invoice. The Unpaid Invoices table (Figure 6) shows the breakdown of the unpaid amounts within the three payment terms. The amount of debt over 31 days has remained

consistent since the previous quarter however the overall value over 61 days has decreased by 20.1%.

3.12 FSS continues to work with Harper Macleod to reduce the amount of outstanding debt. There are three businesses that are currently in liquidation. Harper Macleod are working with the receiver to recover the outstanding debt from them with a total value of £29.1k. Two businesses are on a payment plan to reduce their older debt of £1.7k; they pay current invoice and an agreed amount on their debt. There were three businesses that had moved to either simple or ordinary action with a combined debt value of £3.8k.

3.13 FSS will also continue to report updates in the finance performance report and to the Audit and Risk Committee (in relation to debt and significant losses).

4 Risks, Issues and Highlights

4.1 We continued to monitor and provide additional support to staff at the end of the year with the new approach to budgeting with the allocation of programme budgets. As 2018/19 was our first year in terms of allocation against programmes of work, we will continue to develop our reporting and forecasting in this area going forward. This should enable more accurate forecasting and hence reduction in the programme variances values for the new financial year.

4.2 The total budget for the Brexit work programme was £1.1m and included the EU Exit consequential funding awarded for 2018/19 previously mentioned. The provisional outturn for the year for the programme is £1m with the expenditure for staff costs approx. £600k and programme costs of £400k. The majority of the programme spend related to legal fees for Brexit related work. The requirement for the Brexit work programme will continue into the next financial year.

4.3 There is no doubt that the level of staff resource dedicated to Brexit undermined our ability to deliver against our other strategic objectives because staff time increased through the year to support Brexit requirements. Nevertheless, we were able to identify a number of projects or activities that required less staff input and would not have taken place or possibly on a reduced scale had this additional funding not been provided to FSS in year. As we received the additional budget for Brexit fairly late on in the year, this made it challenging to deliver the additional projects by year end. Some examples of key deliverables from this funding are as follows.

- Under Capital/IT investment – Work to improve GIS capability in FSS, development of a Stakeholder Management System, additional funding for the Scottish National Database,
- Under Programme activity - increased funding for two campaigns (NoToUpsizing Re-Run and Kitchen Crimes Re-Run), evaluation of campaigns, funding for student Environmental Health Officers (EHOs) and Public Analysts in Scotland.

2019/20 Budget

4.4 We received confirmation of the FSS budget of £16m for 2019/20 via the 2019 Budget Bill although we expect that this is likely to be subject to revision to take account of Brexit consequential This comprises resource budget of £15.6m, where additional funds of £325k have been transferred for new feed delivery work, and an AME budget of £350k. Further AME requirements will be agreed at the in-year Spring Budget Review (SBR). Any additional funding received for Brexit consequential will be subject to a separate paper for review and consideration by the Board.

4.5 During the year we included further information on financial performance, such as staff headcount and supplier payment performance as outlined in the Financial Performance targets section of the Financial Management Plan. For this report, the breakdown of the value of Unpaid invoices has been provided as at the end of the financial year. Reference to this was included in the Outstanding payments section at para 3.11 above.

4.6 At the start of the year 181.8 posts were agreed and budgeted for as part of the business planning exercise for 2018/19. The Staff Complement table (Figure 6) provides the posts that were filled at the end of March. During the quarter a number of posts were vacant with some covered either by staff on fixed term appointments or interim workers. There were fourteen vacancies at the end of the period and three members of staff had been on maternity leave during the quarter. Ten contingent workers were employed on a temporary basis at the end of the period.

4.7 FSS, along with the whole of SG, has a target to pay all its supplier invoices within ten days of receipt. The Supplier Payments table (Figure 7) gives details of our performance in this area over the quarter. An average of 88% of our invoices have been paid within the ten day payment target during the financial year. Payment performance can be affected by a number of factors including staff available to process payments and also to approve the invoices for payment. All invoices have been paid with the standard 30 day contract terms.

4.8 At the end of March the cash drawn down from the Scottish Government relating to the 2018/19 budget was £14.5m. The bank balance as of 31 March was £2.3m.

4.9 There is a need to monitor efficiency savings in order to report against targets (3%) set by SG. The provisional efficiency savings are currently sitting in activity within the Operations Directorate with a value of £233k. These efficiencies are in relation to the delivery of Official Controls for both shellfish monitoring and meat hygiene inspections.

5 Conclusions/Recommendations

5.1 The Board is asked to:

- **Note** the financial information and expected end year position reported as at 31 March 2019.
- **Note** the review of the EU EXIT budget funding, being one off funding for the year, and the additional activities carried out to deliver FSS outcomes.

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Annex A Tables and Charts

YTD Budget v Actual expenditure

Figure 1 provides an overview of the financial performance of FSS up to the 31 March 2019. The performance is based on comparing the actual spend for the year with the budget profile as updated during the financial year.

£'000	Revised 18/19 Budget	Profile Q1	Profile				Actual Spend 18/19					YTD	Variance	Var %
			Q2	Q3	Q4	YTD	Q1	Q2	Q3	Q4				
Staff	8308	2072	2068	2066	2103	8308	2025	2011	2050	2122	8209	(99)	-1%	
Administration	3972	884	849	884	1356	3972	841	906	926	1317	3990	19	0%	
Programme	6825	1521	1528	1588	2188	6825	1499	1555	1373	2225	6653	(172)	-3%	
Capital	500	60	110	120	210	500	8	21	60	457	547	47	9%	
Income	(3420)	(784)	(843)	(908)	(885)	(3420)	(856)	(879)	(856)	(860)	(3451)	(31)	1%	
Total	16185	3753	3711	3750	4971	16185	3517	3614	3554	5262	15948	(237)	-1%	

Figure 1: Year-to-Date Performance

Figure 2 a provides a summary of the FSS budget and forecast including details for Core Activities and the Work Programmes.

Directorate / Branch	Revised Budget allocated	Actual	£'000	%	Actual	% of Budget
	Nov-18	Mar-19	Variance	Variance	Spend to Date	Spent
FOOD STANDARDS SCOTLAND	16,185,000	15,947,437	(237,563)	-1%	15,947,437	99%
FSS CORE ACTIVITIES	12,568,660	12,931,253	362,594	3%	12,931,253	103%
WORK PROGRAMMES	3,616,340	3,016,183	(600,157)	-17%	3,016,183	83%
Brexit	1,137,059	1,056,603	(80,456)	-7%	1,056,603	93%
Diet and Nutrition	1,269,661	1,068,773	(200,888)	-16%	1,068,773	84%
Reg Strategy	1,209,620	890,807	(318,813)	-26%	890,807	74%

Figure 2a – FSS Budget and Forecast

Figure 2b expands the budget lines in Figure 1 to provide detail of expenditure contributing to the totals. The table provides the comparison of Budget v Provisional Outturn for Quarter 4 and comparison previous Forecast compared with update during Q4

Category	Allocation of Budget	YTD Budget Q4	Provisional Outturn Q4	Variance Outturn to Budget	%	Explanation for variance	Forecast end Q3	Forecast update Q4	Variance Forecast v Budget	%	Explanation for variance
Staff	Core Activities	6,166,797	6,901,124	734,327	12%	Reduction in agency staff numbers offset by additional staff costs due to delay in work programme activity.	6,891,429	6,880,436	(10,993)	0%	
	Brexit Work Programme	686,263	618,807	(67,456)	-10%	Less costs due to staff working on ECA instead of WP.	624,297	613,034	(11,263)	-2%	
	Nutrition and Dietary Health Work Programme	505,130	287,255	(217,875)	-43%	Less costs due to staff working on ECA instead of WP.	321,137	291,496	(29,641)	-9%	
	Regulatory Strategy Work Programme	950,104	401,648	(548,456)	-58%	Less costs due to staff working on ECA instead of WP.	434,010	408,822	(25,188)	-6%	
	Total	8,308,294	8,208,834	(99,460)	-1%	Underspend due to delays in filling existing vacancies as well as new vacancies in quarter due to retirements.	8,270,872	8,193,788	(77,084)	-1%	Decrease in Q4 due to delays in recruitment and new vacancies during period.
Admin	Core Activities	3,728,511	3,832,629	104,118	3%	Increase in corporate legal fees, purchases of software, subscription renewals and promotional items offset by transfer of legal contribution into Programme.	3,856,538	3,821,785	(34,753)	-1%	
	Brexit Work Programme	52,296	41,342	(10,954)	-21%	Less T&S for incurred by work programme.	44,427	45,540	1,113	3%	
	Nutrition and Dietary Health Work Programme	59,781	31,991	(27,790)	-46%	Reduced costs as linked to number staff working on the WP.	49,790	42,817	(6,973)	-14%	
	Regulatory Strategy Work Programme	131,016	84,222	(46,794)	-36%	Reduced costs as linked to number staff working on the WP.	94,930	89,365	(5,565)	-6%	
	Total	3,971,604	3,990,184	18,580	0%	Increased spend within Core Activities by Corporate Services and Communications & Marketing.	4,045,684	3,999,507	(46,177)	-1%	Decrease in A4 due transfer of legal costs into Programme offset with increases in various budget lines in
Programme	Core Activities	5,399,333	5,285,052	(114,281)	-2%	Underspends due some projects not going ahead eg Unpasteurised Cheeses and reduced costs for food crime investigations and official controls for shellfish and meat offset by transfer of legal contribution from admin.	5,129,932	5,294,632	164,700	3%	
	Brexit Work Programme	398,500	396,454	(2,046)	-1%	Some costs moved to admin expenditure.	419,776	416,276	(3,500)	-1%	
	Nutrition and Dietary Health Work Programme	704,750	743,688	38,938	6%	Increase in expenditure for Healthy Eating Campaign offset by underspends in Dietary Guidelines and Menucal projects.	750,632	749,004	(1,628)	0%	
	Regulatory Strategy Work Programme	322,250	227,396	(94,854)	-29%	Underspend for Feed Model Delivery and Food Law Code of Practice projects.	250,900	228,791	(22,109)	-9%	
	Total	6,824,833	6,652,590	(172,243)	-3%	Mainly due to reduced spend in Core Activities and Regulatory Strategy programme.	6,551,241	6,688,703	137,462	2%	Increase in Q4 mostly in Core Activities (campaign activity) offset by reduction in Regulatory Strategy
Capital	Core Activities	450,000	363,417	(86,583)	-19%	Underspends for SHS2 development and GIS capability projects also with no recharge from SG for 17/18 purchases for some IT equipment.	364,256	397,358	33,102	9%	
	Brexit Work Programme	-	-	-	0%		-	-	-	0%	
	Nutrition and Dietary Health Work Programme	-	5,840	5,840	0%	Purchase of iPads in support of Menucal rollout	-	-	-	0%	
	Regulatory Strategy Work Programme	50,000	177,541	127,541	255%	Additional expenditure for Scottish National Database (SND) and IT Feed Delivery Projects.	130,000	172,030	42,030	32%	
	Total	500,000	546,798	46,798	9%	Mostly due to additional expenditure in Regulatory Strategy offset by reduction in Core Activity projects.	494,256	569,388	75,132	15%	Increase spend in Q4 due to new Stakeholder Management System and additional funding for Scottish National
Income	Core Activities	(3,175,981)	(3,450,969)	(274,988)	9%	Increased income from delays in implementing PIAs at start of year, delivery of SLAs and contracts, and increase in meat hygiene inspection work.	(3,408,267)	(3,438,991)	(30,724)	1%	
	Brexit Work Programme	-	-	-	0%		-	-	-	0%	
	Nutrition and Dietary Health Work Programme	-	-	-	0%		-	-	-	0%	
	Regulatory Strategy Work Programme	(243,750)	-	243,750	-100%	Delays in implementing Feed Official Controls therefore funding did not take place in year.	-	-	-	0%	
	Total	(3,419,731)	(3,450,969)	(31,238)	1%	Additional income for the delivery of official controls work.	(3,408,267)	(3,438,991)	(30,724)	1%	Increase in Q4 forecast income for delivery of official controls in plants.
FSS TOTAL	16,185,000	15,947,437	(237,563)	-1%	Overall underspend against original budget with reduced spend on Staff and Programme and increased Income.	15,953,786	16,012,395	58,609	0%	Mainly due to increase in Programme and Capital expenditure.	

Figure 2b – Allocation of resource expenditure

Core Activities YTD Spend against Strategic Outcomes

Figure 3 provides an overview of the Budget v Actual spend in comparison to the full year budget allocated to each outcome.

Strategic Outcomes	FY 2018-19	Total £'000	Food is Safe	Food is Authentic	Consumers Choose a Healthier Diet	Responsible Food Businesses Flourish	FSS is a Trusted Organisation	FSS is Efficient and Effective
Staff	Budget	6,166,797	2,944,932	624,857	481,643	524,618	872,001	718,745
	Actual	6,901,124	3,179,063	701,001	533,009	661,279	1,008,654	818,118
Administration	Budget	3,728,511	907,095	538,251	520,729	520,427	658,296	583,714
	Actual	3,832,629	896,126	553,143	538,432	540,278	692,361	612,289
Programme	Budget	5,399,333	3,993,444	442,237	0	87,333	662,659	213,659
	Actual	5,285,052	3,705,711	406,658	8,817	94,218	862,159	207,489
Capital	Budget	450,000	225,000	0	0	0	0	225,000
	Actual	363,417	181,709	0	0	0	0	181,709
Income	Budget	(3,175,981)	(2,235,556)	(313,475)	-	-	(313,475)	(313,475)
	Actual	(3,450,969)	(2,425,021)	(341,983)	-	-	(341,983)	(341,983)
Total	Budget	12,568,660	5,834,915	1,291,870	1,002,372	1,132,379	1,879,481	1,427,642
		12,931,254	5,537,589	1,318,818	1,080,258	1,295,775	2,221,191	1,477,623
	% of budget spent	102.9%	94.9%	102.1%	107.8%	114.4%	118.2%	103.5%

Figure 3 – YTD Spend compared to Full Year Budget by Strategic Outcome

In Figure 4 the financial performance based on both the original budget figure and the updated forecast is reviewed on a monthly basis. Each row shows the total of the monthly forecast values submitted by Branch Heads. Once the actual outturn for the month is available this is shown in the cell highlighted in red, amber or green depending on level of forecast accuracy. This in part explains the variance from the original budget set at the start of the financial year with the remainder being attributed to active re-profiling of spend across the budget lines

£000s	Apr-18	May-18	Jun-18	Jul-18	Aug-18	Sep-18	Oct-18	Nov-18	Dec-18	Jan-19	Feb-19	Mar-19	2018-19 FYF
Budget	1,188,460	1,208,158	1,356,289	1,168,574	1,237,158	1,305,291	1,231,922	1,169,887	1,235,415	1,332,973	1,355,884	1,758,917	15,548,929
April Forecast	1,196,531	1,250,182	1,387,142	1,236,375	1,256,528	1,329,819	1,230,923	1,143,304	1,188,637	1,263,321	1,296,520	1,720,001	15,499,284
May Forecast	1,067,878	1,283,687	1,397,669	1,250,744	1,284,171	1,387,537	1,266,437	1,222,361	1,187,435	1,198,952	1,227,584	1,591,428	15,365,881
June Forecast		1,230,112	1,282,096	1,222,065	1,280,312	1,369,264	1,278,613	1,202,205	1,166,321	1,176,184	1,214,050	1,823,553	15,312,653
July Forecast			1,219,447	1,268,429	1,263,690	1,421,028	1,347,447	1,245,530	1,259,588	1,234,850	1,229,228	1,594,966	15,382,194
August Forecast				1,254,593	1,308,456	1,411,081	1,340,358	1,296,076	1,300,197	1,277,606	1,247,484	1,631,098	15,584,390
September Forecast					1,229,157	1,260,817	1,317,772	1,286,154	1,305,662	1,287,876	1,286,954	1,652,709	15,399,136
October Forecast						1,130,496	1,322,859	1,278,327	1,340,360	1,268,366	1,301,395	1,723,032	15,366,027
November Forecast							1,104,037	1,192,831	1,374,808	1,496,296	1,504,608	2,290,610	16,094,742
December Forecast								1,104,668	1,355,289	1,466,724	1,666,454	1,877,434	15,706,159
January Forecast									1,345,573	1,377,376	1,942,744	1,947,834	15,953,786
February Forecast										1,217,022	2,058,406	1,956,226	15,917,486
March Forecast											1,750,685	2,358,855	16,012,394
YTD Actual												2,293,898	15,947,437

Figure 4 – Full Year Forecast Waterfall

A comparison of the monthly budget v actual performance is provided at Figure 5 to give an overview of relative performance between 2017/18 and 2018/19 financial years. It is important to point out that the Monthly Budget information provided uses the initial budget profiles in each year.

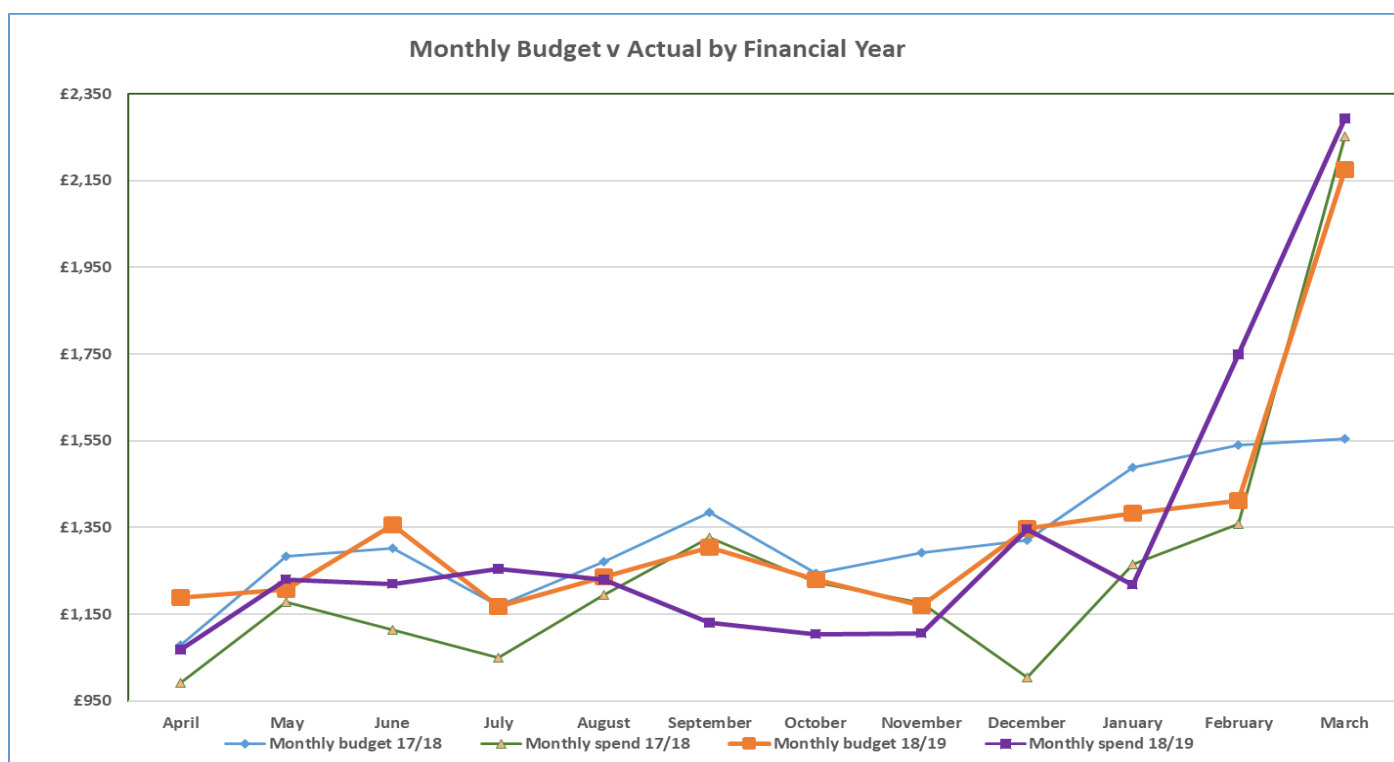


Figure 5 – Year on Year Comparison – monthly budget v actual

Invoices issued and period outstanding	Feb-19	Mar-19	Variance	% Variance
0-30 days	208,344	247,465	39,121	18.78%
31- 61 days	152,072	82,993	-69,079	-45.43%
61 day plus	158,577	117,446	-41,131	-25.94%
Total value	518,993	447,904	-71,089	-13.70%

Figure 6 – Unpaid Invoices

Description	Staff Complement
Budgeted Posts (FTE)	181.95
Total FTE (Year End)	182.6
Agreed and Forecast Posts	195.8

Figure 7 – Staff Complement

Month	Number of invoices	Percentage of Invoices Paid in Ten Days
Apr-18	177	75%
May-18	144	54%
Jun-18	126	82%
Jul-18	162	86%
Aug-18	139	97%
Sep-18	137	94%
Oct-18	172	91%
Nov-18	169	95%
Dec-18	180	94%
Jan-18	141	97%
Feb-19	198	98%
Mar-19	224	96%
Total to date	1969	88%

Figures 8 – Supplier Payments