

CABINET

Date of Meeting	Tuesday 16th January, 2024
Report Subject	Revenue Budget Monitoring Report 2023/24 (Month 8)
Cabinet Member	Cabinet Member for Finance, Inclusion, Resilient Communities including Social Value and Procurement
Report Author	Corporate Finance Manager
Type of Report	Operational

EXECUTIVE SUMMARY

This monthly report provides the latest detailed overview of the budget monitoring position for the 2023/24 financial year for the Council Fund and Housing Revenue Account and presents the position, based on actual income and expenditure as at Month 8.

The projected year end position is as follows:

Council Fund

- An operating deficit of £2.942m which is a favourable movement of £0.728m from the deficit figure reported at Month 7.
- A projected contingency reserve available balance as at 31 March 2024 of £4.918m. (after the actual impact of pay awards and taking account of previously approved allocations).

Housing Revenue Account

- Net in-year revenue expenditure is forecast to be £0.018m higher than budget which is an adverse movement of £0.118m from the figure reported at Month 7.
- A projected closing balance as at 31 March, 2024 of £3.297m

The economic outlook remains challenging due to inflation levels remaining high.

The impacts of this, together with continued increases in service demand is becoming increasingly hard to deal with as our funding fails to keep up with the scale of these pressures.

To assist with managing these risks and mitigating the overall projected overspend, a moratorium on non-contractually committed spend has been put in place alongside a vacancy management process which continues.

At Month 8, £1.293m of deferred and/or delayed expenditure has been identified and is analysed by service within Appendix 2. The robust challenge of budget lines and commitments will continue, and further updates provided in future reports.

RECOMMENDATIONS

1	To note the report and the estimated financial impact on the 2023/24 budget.
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REPORT DETAILS

1.00	EXPLAINING THE REVENUE BUDGET MONITORING 2023/24
1.01	<p>The projected year end position is as follows:</p> <p>Council Fund</p> <ul style="list-style-type: none"> An operating deficit of £2.942m which is a favourable movement of £0.728m from the deficit figure reported at Month 7. A projected contingency reserve available balance as at 31 March 2024 of £4.918m (after the actual impact of pay awards and taking account of previously approved allocations). <p>Housing Revenue Account</p> <ul style="list-style-type: none"> Net in-year revenue expenditure forecast to be £0.018m higher than budget which is an adverse movement of £0.118m from the figure reported at Month 7. A projected closing balance as at 31 March, 2024 of £3.297m <p>To assist with managing these risks and mitigating the overall projected overspend, a moratorium on non-contractually committed spend has been put in place alongside a vacancy management process which continues.</p> <p>At Month 8, £1.293m of deferred and/or delayed expenditure have been identified and is analysed by service within Appendix 2. The robust challenge of budget lines and commitments will continue, and further updates provided in future reports.</p>
1.02	<p>Hardship Funding from Welsh Government helped secure £16m of direct financial help in 2022/23 for areas such as self-isolation payments, statutory sick pay enhancement, free school meals direct payments and winter fuel payments. However, this funding ceased on 31 March 2023.</p>

1.03 **Table 1. Projected Position by Portfolio**

The table below shows the projected position by portfolio:

Portfolio/Service Area	Approved Budget	Projected Outturn	In-Year Over / (Under) spend
	£m	£m	£m
Social Services	89.235	89.905	0.670
Out of County Placements	17.285	18.812	1.526
Education & Youth (Non-Schools)	10.289	9.923	(0.367)
Schools	114.081	114.313	0.232
Streetscene & Transportation	42.227	43.694	1.467
Planning Env & Economy	7.557	6.880	(0.678)
People & Resources	4.697	4.501	(0.195)
Governance	11.943	11.718	(0.225)
Assets	11.141	10.817	(0.324)
Housing & Communities	15.990	18.714	2.724
Chief Executive	1.672	1.667	(0.005)
Central & Corporate Finance	26.003	24.120	(1.882)
Total	352.121	355.064	2.942

The changes made to the approved budget since Month 7 relate to the disaggregation of the Pay Award budget (Non Schools) previously held Corporately now allocated proportionately to Portfolios.

1.04 The reasons for the monthly movements over £0.025m are shown in Appendix 1 and overall projected variances over £0.050m are summarised within Appendix 2 together with a summary of minor variances for each portfolio.

Significant Movements from Month 7

1.05 **Out of County £0.190m**

The adverse movement relates to:

- Children's Services £0.231m - Net impacts of new placements, changes of placements, ended placements and reduction of contingency provision.
- Education & Youth (£0.041m) - Net impacts of new placements, changes of placements and reduction of contingency provision.

1.06	<p>Education & Youth (£0.181m)</p> <p>The favourable movement relates in part to the Inclusion and Progression Service identifying further savings of (£0.110m).</p> <ul style="list-style-type: none"> • Within the Additional Learning Needs (ALN) service previously committed spend to cover the ALN Band C overspend within Primary Schools from the Local Authority Education Grant for ALN has now become available, therefore maximisation of the grant has allowed the Council to fund the Band C pressure within schools, releasing base budget as a saving (£0.055m). • Within the EAL/Traveller Service a £0.095m budget from 2022-23 was agreed to be carry forward to be used for Trauma Training. One course has been run at a reduced cost of £0.035m. The service has decided not to run any future courses, therefore leaving an underspend of the carry forward balance of (£0.060m). <p>There is a further movement is within Schools Improvement Service where further savings of (£0.034m) have been identified.</p> <p>Minor variances across the Portfolio account for the remainder (£0.037m).</p>
1.07	<p>Streetscene & Transportation (£0.130m)</p> <p>The favourable movement relates to:</p> <p>Transportation</p> <ul style="list-style-type: none"> • Vacancies and impact of moratorium on spend (£0.089m). <p>Regulatory Services</p> <ul style="list-style-type: none"> • Vacancies and impact of moratorium on spend (£0.072m). <p>Minor variances across the Portfolio account for the remainder £0.031m</p>
1.08	<p>Planning Environment & Economy (£0.154m)</p> <p>The reasons for the favourable movement are as follows:</p> <p>Staff savings from vacant posts across the Portfolio together with the maximisation of Grant Income for Countryside Projects (£0.136m).</p> <p>Minor variances across the Portfolio account for the remainder (£0.018m).</p>
1.09	<p>Governance (£0.086m)</p> <p>The favourable movement relates to the delayed / deferred expenditure across the Portfolio, savings from vacant posts, reduction in the employer contribution percentage for Superannuation pension costs within Member Services and a slight increase in projected fee income (£0.117m). This is mitigated by an adverse movement in the projected Surplus on the Council Tax Fund resulting from potential exemptions following the impact of the recent Storms £0.031m.</p>

1.10	<p>Assets (£0.115m)</p> <ul style="list-style-type: none"> Corporate Property Maintenance & Design Services (£0.098m) due to increased fee income. <p>Minor variances across the Portfolio account for the remainder (£0.017m).</p>
1.11	<p>Central & Corporate (0.239m)</p> <p>Following an update on the Central Loans & Investment Account (CLIA), with continuing increased income from investments and reduced borrowing, a further favourable movement of £0.250m is reported at Month 8.</p> <p>Minor variances account for the remainder £0.011m.</p>
1.12	<p>Cumulative minor variances across the Council of (£0.028m) account for the remainder of the total monthly movement.</p>
1.13	<p>Tracking of In-Year Risks and Emerging Issues</p> <p>Members were made aware when setting the budget that there were a number of open risks that would need to be kept under close review. An update on these is provided below.</p>
1.14	<p>Council Tax Income</p> <p>The 'in-year' collection level is 75.2% compared to 75.3% the previous year. The reduction in collections of 0.1% is mainly because the rising costs-of-living are impacting on the ability of some households to make payment of council tax on time. Other local authorities in Wales are also seeing similar, if not greater, reductions in collections.</p>
1.15	<p>Pay Award (Teacher and Non-Teacher)</p> <p><u>NJC (Green Book)</u></p> <p>The actual impact of the pay offer for 2023/24 was an additional £2.702m compared to the estimated £2.727m that was referred to previously.</p> <p><u>Teachers Pay</u></p> <p>Increases as previously outlined have been accepted by all teaching unions.</p>
1.16	<p>Pay Modelling</p> <p>No figures are currently included for any impact of the pay modelling review which is needed to try and address the difficulties currently being experienced in recruitment and retention. It is due to be completed later this year.</p>
1.17	<p>Waste Recycling Infraction Charge</p>

	<p>The Council did not meet the statutory minimum target, (64%) in 2021/22, for the percentage of municipal waste which must be recycled, prepared for re-use and composted, as specified in Section 3 of the Waste (Wales) Measure 2010. Welsh Government can therefore take steps to impose a penalty on the Council by way of an infraction fine. A potential penalty of up to £0.663m has been confirmed so presents a significant financial risk to the Council.</p> <p>Discussions took place in March,2023 between Welsh Government (WG) and the Council as to the reasons for not achieving the target. The Council has subsequently been instructed by WG to engage with the Waste and Resources Action Programme (WRAP) and Local Partnerships to review our waste strategy and develop a new action plan. Depending on the outcome of the review, the Minister will take a decision at that point whether to levy the fine.</p> <p>Unfortunately, the statutory recycling targets have not been achieved in 2022/23 too (non-verified), which means that a further infraction fine could be levied of around £0.470m should WG choose to do so, and monitoring of the authority's recycling performance for 2023/24 to date shows that the rates of recycling and residual waste tonnages are not improving, which could lead to not achieving the targets in 2023/24 also.</p>
1.18	<p>Homelessness</p> <p>There is a significant and growing demand within the Homelessness service. The Council has a statutory duty to provide suitable temporary accommodation for Homeless persons and families who meet the Welsh Government eligibility criteria which are less stringent than in England. The growth in demand commenced in the second half of 2022/23 and has accelerated markedly since the start of 2023.</p> <p>One of the more significant influences of many is the sparsity of affordable accommodation in the private rented sector which is being influenced by the cost-of-living crisis and an increase in the numbers of no-fault evictions as many private rented sector landlords are leaving the sector and seeking to sell their properties. There is also an acute shortage of suitable available accommodation within the Council's own HRA housing stock and with other Registered Social Landlords (RSL's) within the area. This is particularly the case for single persons below age 55 which make up the highest proportion of those who are currently homeless in Flintshire. The Flintshire position in terms of both demand and supply pressures is known to be consistent on both a regional and national basis within Wales.</p> <p>The Council will continue to lobby Welsh Government via the WLGA in conjunction with other Welsh LA's who are experiencing these pressures to seek additional financial support.</p> <p>WG are currently providing support via the No One Left Out grant for which the 2023/24 allocation is currently £0.382m. One favourable impact of the increase in costs and demand is the ability to recover additional Housing</p>

Benefit income over and above the amount budgeted which is currently helping to offset the projected overspend by £0.447m.

A separate report on the issues and potential mitigations around homelessness was considered by Community and Housing Overview and Scrutiny Committee in November.

1.19 Storm Babet

Storm Babet was an intense extratropical cyclone which affected many parts of the County from 19 October through to the end of 21 October 2023. This was followed rapidly by Storm Ciaran, which although saw less impact, still necessitated significant resources in response.

The storm caused severe disruption to travel with many roads closed, railways flooded, schools closed, and properties being affected by flood water. Storm Ciaran also required a priority response and caused some additional costs.

The Council has been incurring the financial impact of the emergency response, assessing damage to infrastructure and arranging the necessary remedial works to be carried out in the aftermath. This is currently estimated at £1m.

There is an Emergency Financial Assistance Fund (EFAS) that Welsh Government have in place. However, Authorities are expected to make reasonable provision in their budgets to deal with contingencies. Therefore, if an Emergency Financial Assistance Scheme is activated, the authority affected will be expected to meet all eligible expenditure up to the level of its threshold.

Thresholds are calculated at 0.2% of authority's annual budget requirement and apply to the whole financial year, not to each incident within the financial year and for Flintshire, this amounts to emergency funding being provided at 85% for costs over and above the threshold of £0.711m. WG have been notified of our intention to allocate the costs against the EFAS scheme, which will require Minister approval.

There is a Severe Weather Earmarked Reserve totalling £0.250m which can assist in funding some of these costs.

The financial impact of Storms Babet and Ciaran is estimated as follows: -

Description	Costs to date £m	Projected future costs £m	Total Costs £m
Clean Up	0.300	0.150	0.450
Priority re-instatement works		0.500	0.500
Other storm damage costs		0.050	0.050
Total Projected Costs	0.300	0.700	1.000
Severe Weather Reserve			-0.250
EFAS Funding @ 85%*			-0.246

	Projected net cost of storms			0.504
<p>*£1.0m less £0.711m threshold = £0.289m x 85% = £0.246m</p>				
1.20	<p>Other Tracked Risks</p> <p>In addition, there are a number of risks being tracked which may be subject to change and these are summarised below.</p>			
1.21	<p>Medium Term Financial Strategy (MTFS) Impact</p> <p>The Council received its provisional Welsh local government settlement on 20 December as planned and a separate report on this agenda provides an update on budget planning for 2024/25.</p> <p>All Portfolios consider their financial position, the risks within their service and the impacts on the Medium Term on a monthly basis as part of their Portfolio Management Team meetings.</p>			
1.22	<p>Out of County Placements</p> <p>The risks include continued high demand for placements where children and young people cannot be supported within in-house provision, and market supply limitation factors and inflationary pressures leading to higher costs. An additional amount of £1m was approved in the 2023/24 budget to reflect this.</p> <p>However, there remains a projected overspend for the current cohort of placements of circa £1.526m, although with 4 months of the year remaining this is likely to increase and a contingency of £0.200m is currently built into the outturn position for this, £0.100m for Children’s Services and £0.100m for Education placements.</p> <p>The service areas within this pooled budget will continue to do everything possible to manage these risks and additional investment has already been made to further develop in-house provision to help to mitigate against such financial pressures.</p>			
1.23	<p>Streetscene & Transportation</p> <p><u>Fleet Contract Renewal</u> The current fleet contract, which has been in operation for 7 years, was renewed for a temporary period of 6 months from October 2023. Due to the current market conditions in re-procurement of contracts of this type, the cost of the new contract is considerably more than what was previously being paid, due to being protected from inflationary increases during the previous contract life. The cost of the contract will further increase from April 2024 and provision is being made within the 2024/25 budget considerations for this.</p> <p><u>Sustainable Waste Management Grant (SWMG)</u> The Minister for Climate Change has confirmed that the SWMG grant will be retained at the same level for this financial year. However, those local authorities that are not yet meeting the statutory recycling target of 70% will</p>			

	<p>be required to use the grant to reach 70% and be required to demonstrate this. It has also been confirmed that the SWMG grant will likely become part of the Revenue Support Grant (RSG) funding from 2024/25. The current value of the grant is £0.742m per annum, but it is not yet confirmed whether the proportion that Flintshire will receive within the Welsh Local Government settlement will be similar to current levels.</p>
1.24	<p>Education & Youth (Non-Schools)</p> <p><u>Inclusion and Progression</u></p> <p>The services that the Inclusion and Progression teams provide within Education and Youth portfolio are under significant pressure.</p> <p>Prior to the pandemic the service had seen increasing numbers of children and young people presenting with an increased level of significant and complex needs, resulting in the council being dependent on non-Flintshire provision.</p> <p>Post pandemic the situation has worsened with increasing numbers of pre-school children needing support and challenging behaviour causing concern across both primary and secondary schools. In addition, there are increased rates of emotionally based school avoidance. As a result, levels of attendance have reduced, whilst all forms of exclusions have increased. All of which contributes to a requirement for more specialist and bespoke intervention.</p> <p>The service is taking steps to actively manage demand, alongside reviewing provision, and seeking to develop and enhance in house provision.</p> <p>The pressures are being experienced across Wales, at a time when schools and central services are implementing the Additional Learning Need (ALN) reforms.</p> <p>Welsh Government have made additional grants available to support schools and councils. However, there are risks over reliance on temporary grant funding and its ability to meet demand within existing budgets and available grants.</p>
1.25	<p>Harpur Trust vs Brazel Case</p> <p>The potential financial impacts are still being determined in response to the Employment Appeal Tribunal (EAT) decision in the case of Harpur Trust v Brazel. The Supreme Court upheld the EAT judgment in the Brazel case in July 2022 which impacts on the calculation of holiday pay entitlements for staff who work for part of the year (i.e., term time). An approved carry forward from 2022/23 for £0.254m will provide some funding towards these costs.</p>
1.26	<p>Achievement of Planned In-Year Efficiencies</p> <p>The 2023/24 budget contains £9.265m of specific efficiencies which are tracked and monitored throughout the year. The Council aims to achieve a 95% rate in 2023/24 as reflected in the MTFs KPI's and fully achieved all efficiencies in the previous financial year.</p>

	It is projected that 99% of efficiencies will be achieved in 2023/24 and further details can be seen in Appendix 3.
1.27	<p>Unearmarked Reserves</p> <p>The final level of Council Fund Contingency Reserve brought forward into 2023/24 was £9.508m as detailed in the 2022/23 outturn report (subject to Audit).</p> <p>The brought forward balance on the COVID-19 Hardship Reserve was £3.743m. Internal claims for Quarters 1 and 2 in 2023/24 totalling £0.531m for Holywell Leisure Centre, Cambrian Aquatics, Streetscene & Transportation and Free School Meals covering the Christmas holiday period have been approved so far. The current balance remains at £3.212m.</p> <p>The projected contingency reserve available as at 31 March, 2024 is £4.918m (after the actual impact of final pay awards and previously approved allocations) and is shown in Appendix 4.</p>
1.28	<p>Housing Revenue Account</p> <p>The 2022/23 Outturn Report to Cabinet on 18th July 2023 showed an un-earmarked closing balance at the end of 2022/23 of £3.786m and a closing balance of earmarked reserves of £2.690m.</p>
1.29	The 2023/24 budget for the HRA is £39.418m which includes a movement of (£0.589m) from reserves.
1.30	<p>Net in-year revenue expenditure forecast to be £0.018m higher than budget with a projected closing balance as at 31st March, 2024 of £3.179m.</p> <p>This is an adverse movement of £0.118m since Month 7.</p> <ul style="list-style-type: none"> • Repairs & Maintenance increase in Sub Contractor spend £0.250m • Adjustment to bad debt provision (£0.075m) • Reduction in equipment hire in Laundries (£0.029m) <p>Minor variances account for the remainder (£0.028m).</p>
1.31	The budget contribution towards capital expenditure (CERA) is £12.712m.

2.00	RESOURCE IMPLICATIONS
2.01	As set out within the report.

3.00	IMPACT ASSESSMENT AND RISK MANAGEMENT
3.01	The financial impacts as set out in the report are a combination of actual costs and losses to date and estimates of costs and losses for the future. There is the possibility that the estimates will change over time. The

	budget will be monitored closely, and mitigation actions taken wherever possible.
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4.00	CONSULTATIONS REQUIRED/CARRIED OUT
4.01	None specific.

5.00	APPENDICES
5.01	Appendix 1: Council Fund – Movement in Variances from Month 7 Appendix 2: Council Fund - Budget Variances Appendix 3: Council Fund – Programme of Efficiencies Appendix 4: Council Fund – Movement on Un-earmarked Reserves Appendix 5: Housing Revenue Account Variances

6.00	LIST OF ACCESSIBLE BACKGROUND DOCUMENTS
6.01	Various budget records.
7.00	CONTACT OFFICER DETAILS
7.01	Contact Officer: Dave Ledsham Strategic Finance Manager Telephone: 01352 704503 E-mail: dave.ledsham@flintshire.gov.uk

8.00	GLOSSARY OF TERMS
8.01	<p>Budget: a statement expressing the Council’s policies and service levels in financial terms for a particular financial year. In its broadest sense it includes both the revenue budget and capital programme and any authorised amendments to them.</p> <p>Council Fund: the fund to which all the Council’s revenue expenditure is charged.</p> <p>Financial Year: the period of twelve months commencing on 1 April.</p> <p>Housing Revenue Account: the Housing Revenue Account (HRA) is a local authority account showing current income and expenditure on housing services related to its own housing stock. The account is separate from the Council Fund and trading accounts and is funded primarily from rents and government subsidy.</p> <p>Projected Outturn: projection of the expenditure to the end of the financial year, made on the basis of actual expenditure incurred to date.</p>

Regional Integration Fund (RIF): funding provided by Welsh Government to encourage integrated working between local authorities, health and housing.

Reserves: these are balances in hand that have accumulated over previous years and are held for defined (earmarked reserves) and general (general reserves) purposes. Councils are required to regularly review the level and purpose of their reserves and to take account of the advice of the Chief Finance Officer.

Revenue: a term used to describe the day-to-day costs of running Council services and income deriving from those services. It also includes charges for the repayment of debt, including interest, and may include direct financing of capital expenditure.

Variance: difference between latest budget and actual income or expenditure. Can be to date if reflecting the current or most up to date position or projected, for example projected to the end of the month or financial year.

Virement: the transfer of budget provision from one budget head to another. Virement decisions apply to both revenue and capital expenditure heads, and between expenditure and income, and may include transfers from contingency provisions. Virements may not however be approved between capital and revenue budget heads.

Council Fund Variances

MONTH 8 - SUMMARY

Service	Movement between Periods (£m)	Narrative for Movement between Periods greater than £0.025m
Social Services		
Older People		
Localities	0.138	Residential care costs have increased by £0.084m and domiciliary care costs increased by £0.132m, both of these are demand led services, There was a decrease in staffing costs of £0.077m as vacancies are to be filled later than previously planned.
Resources & Regulated Services	-0.106	There have been positive variances for residential care £0.044m, Extra Care £0.032m, Homecare £0.022 and Day Services £0.08m. Recruitment and retention continues to be challenging and prolonged recruitment delays lead to a reduction in costs for services.
Minor Variances	-0.033	
Adults of Working Age		
Resources & Regulated Services	0.055	There has been an overall increase to care packages costs within Disability Services.
Children to Adult Transition Services	-0.034	There is a decrease to the cost of care packages for young people transferring from Children's Services to Adult Social Care. As these care packages are new, an initial estimate is required and it is not uncommon for there to be differences between the cost of care package agreed and the initial estimate.
Professional and Administrative Support	-0.031	Delays to recruitment are resulting in longer time periods where posts are vacant.
Minor Variances	-0.071	
Children's Services		
Legal & Third Party	0.055	There has been an increase in legal costs which includes one high cost case.
Professional Support	0.049	Cost increases are due to increasing demand for Direct Payments for children with disabilities £0.032m and leaving care costs (which includes asylum seeking children) and agency costs £0.056m. These increases are being partially mitigated by a net decrease to overall employee costs of £0.039m.
Minor Variances	0.007	
Safeguarding & Commissioning		
Minor Variances	-0.037	
Total Social Services	-0.009	
Out of County Placements		
Children's Services	0.231	Net impacts of new placements, changes of placements, ended placements and reduction of contingency provision
Education & Youth	-0.041	Net impacts of new placements, changes of placements and reduction of contingency provision
Total Out of County Placements	0.190	
Education & Youth		
Inclusion & Progression	-0.110	Movement of £0.110m due to further savings identified. £0.050m within the Additional Learning Needs (ALN) service, which has funds committed to cover the ALN Band C overspend within Primary Schools. Previously committed spend from the Local Authority Education Grant for ALN has now become available, therefore we can maximise the grant by using it to fund the Band C pressure within schools, releasing base budget as a saving. A further £0.060m has been identified within the EAL/Traveller service. £0.095m budget from 2022-23 was agreed to be c/f to be used for Trauma Training One course has been run at a cost of £0.035m. The service have decided not to run any future courses, therefore leaving an underspend of the carry forward balance of £0.060m.
School Improvement Systems	-0.045	Movement of £0.034m within the School Improvement Service due to further grant funding. £0.027m from the Shared Prosperity Fund Multiply project. The service Manager for ACL (Adult Community Learning) has been co-ordinating the SPF project until the project manager is appointed. Additional £0.003m funding from the Citizens Curriculum grant and £0.004m for secondment work to Estyn.
Minor Variances	-0.026	
Total Education & Youth (Non-Schools)	-0.181	
Schools	-0.000	
Streetscene & Transportation		
Highways Network	0.026	Minor movements across the service
Transportation	-0.089	Vacancies and moratorium spend reductions are contributing to the overall positive movement.
Regulatory Services	-0.072	Vacancies and moratorium spend reductions are contributing to the overall positive movement.
Minor Variances	0.005	
Total Streetscene & Transportation	-0.130	
Planning, Environment & Economy		
Development	-0.021	Staff savings from vacant posts
Access	-0.057	Maximisation of Grant income for Countryside projects
Shared Services	-0.058	Staff savings from vacant post
Minor Variances	-0.018	
Total Planning & Environment	-0.154	

Service	Movement between Periods (£m)	Narrative for Movement between Periods greater than £0.025m
People & Resources		
HR & OD	-0.017	Staff savings from vacant posts
Corporate Finance	-0.024	Staff savings from vacant posts
Total People & Resources	-0.041	
Governance		
Democratic Services	-0.020	Savings following a reduction in the employer superannuation contribution percentages for Members
Internal Audit	-0.031	Commitment for Agency cover removed in response to the moratorium, Reduction in Postage costs anticipated to March, 2024
ICT	-0.023	Staff savings from vacant posts £0.010m, delayed project following Moratorium £0.030m, minor variances across the Services.
Customer Services	-0.043	Staff savings from vacant post, Increase in projected fee income Registrars; Consultation and Engagement software deferred £0.015m
Revenues	0.031	Projected surplus on the Council Tax Collection Fund £0.150m reduced at Month 7 due to potential exemptions following the recent storms
Total Governance	-0.086	
Assets		
CPM & Design Services	-0.098	Due to increased fee income
Minor Variances	-0.017	
Total Assets	-0.115	
Housing and Community		
Housing Solutions	0.070	Net impacts of additional hotel costs and increased HSG allocation and other minor movements
Minor Variances	-0.020	
Total Housing and Community	0.050	
Chief Executive's	-0.014	
Central & Corporate Finance	-0.239	Following an update on the Central Loan & Investment Account (CLIA), with continuing increased income from investments / reduced borrowing, we can report a favourable movement of £0.250m.
Grand Total	-0.728	

Budget Monitoring Report

Service	Approved Budget (£m)	Projected Outturn (£m)	Annual Variance (£m)	Last Month Variance (£m)	In-year Moratorium (£m)	Cause of Major Variances greater than £0.050m	Action Required
Social Services							
Older People							
Localities	23.247	23.310	0.063	-0.075	-0.111	The Older People residential care budget is projecting and underspend of £0.063m, due to service demand net of client income from property recharges and expected reimbursements where we are waiting on decisions for deputyships and assets held in trust. Homecare is £0.224m overspent. Locality workforce and professional support budgets are underspent by £0.076m and day care is underspending by £0.022m.	
Minor Variances	11.633	11.549	-0.084	0.056	0.000		
Adults of Working Age					0.000		
Children to Adult Transition Services	1.001	0.799	-0.202	-0.168	0.000	This is the cost of care packages for young adults transferring from Childrens Services to Adult Social Care. Care packages are new this financial year and very often need to be estimated in the first instance, meaning costs can change throughout the year as service costs are finalised.	
Professional and Administrative Support	0.468	0.382	-0.086	-0.055	0.000	In-year vacancies are the cause of this underspend.	
Transition & Disability Services Team	0.818	0.764	-0.054	-0.034	0.000	There are vacancies within this service and recruitment is being delayed resulting in increased underspend.	
Residential Placements	2.607	2.921	0.314	0.335	0.000	This is the overall cost of care packages for people with mental ill health. This is a volatile service and additional service needs can be identified throughout the year leading to increased costs.	
Professional Support	0.859	0.801	-0.058	-0.049	-0.100	The underspend is due to in-year vacancies,	
Minor Variances	35.769	35.679	-0.090	-0.124	0.000		
Children's Services					0.000		
Family Group Meetings	0.126	0.198	0.072	0.061	-0.005	Demand for this service is resulting in increased sessional worker hours.	
Family Placement	3.175	2.953	-0.222	-0.203	0.000	The number of in-house foster carers is lower than those which we have historically had.	
Integrated Working	0.210	0.272	0.062	0.057	0.000	Pressures are due to contributions toward the Integrated Family Support Service and a shortfall in Supported People Funding	
Family Support	0.416	0.465	0.050	0.045	-0.020	Demand is high for this service which has resulted in additional sessional staff hours	
Legal & Third Party	0.262	0.597	0.336	0.280	0.000	Legal costs are overspent by £0.194m due to the number of cases going through the courts and some use of external legal professionals. Client support and Section 17 costs are overspent by £0.136m. Direct Payments are overspending by £0.006m due to demand.	
Residential Placements	1.669	1.326	-0.343	-0.348	0.000	Welsh Government grant The in-house residential care provision is in receipt of a significant Welsh Government Grant which is offsetting in-year costs	

Budget Monitoring Report

Service	Approved Budget (£m)	Projected Outturn (£m)	Annual Variance (£m)	Last Month Variance (£m)	In-year Moratorium (£m)	Cause of Major Variances greater than £0.050m	Action Required
Professional Support	6.128	7.086	0.958	0.909	0.000	To support adequate levels of child protection, the established staffing structure needs to be at a sufficient level to meet mandatory safeguarding standards. Vacancies are minimised where possible and additional temporary posts are sometimes required to be able to meet the challenges and demands of Childrens Services. Two managed agency teams are currently being contracted to support the service reserves are being used to mitigate these costs as much as possible but there is a projected overspend of £0.610m as a result, these costs may increase if a requirement to extend these contracts further. The Leaving Care budget, which supports young people who are looked after children, is overspending £0.170m due to increasing numbers of care leavers which includes unaccompanied asylum seeking children. The costs for some external service contracts are £0.084m overspent due to inflationary pressures. Cost of Direct Payments to provide support to children with disabilities is £0.105m overspent due to service demand. Smaller variance across this service are £0.011m underspent.	
Minor Variances	0.361	0.373	0.013	0.013	0.000		
Safeguarding & Commissioning					0.000		
Business Systems & Financial Assessments	0.988	1.078	0.089	0.089	-0.032	A new social services IT system is being implemented which requires additional project management and development costs.	
Charging Policy income	-3.385	-3.535	-0.150	-0.157	0.000	This is the income from service users who are charged a contribution towards the care they receive.	
Minor Variances	2.883	2.885	0.002	0.046	0.000		
Total Social Services	89.235	89.905	0.670	0.678	-0.268		
Out of County Placements							
Children's Services	12.281	13.619	1.338	1.107	0.000	The service is facing continued high demand for placements together with supply market challenges and inflationary pressures with 37 new placements made in the year to date and reduced contingency provision of £0.100m now as we approach the final quarter of the year.	
Education & Youth	5.004	5.192	0.188	0.230	0.000	The service is facing continued high demand for placements together with supply market challenges and inflationary pressures with 24 new placements made in the year to date and reduced contingency provision of £0.100m now as we approach the final quarter of the year.	
Total Out of County Placements	17.285	18.811	1.526	1.337	0.000		
Education & Youth (Non-Schools)							
Inclusion & Progression	5.569	5.428	-0.142	-0.032	-0.110	Further in year savings have been identified within the ALN service and EAL/Travellers service. Previously committed expenditure of £50k to offset Primary School ALN Band C overspend has now been funded with the Local Authority Education Grant ALN Learner Recovery funding. A further £60k has been identified within the EAL/Traveller service from the 2022-23 £95k budget carry forward balance committed for Trauma Training. One course has been run to date at a cost of £35k. The service have decided not to run anymore courses in 2023-24, therefore releasing the balance of £60k as a saving.	
Integrated Youth Provision	0.959	0.853	-0.106	-0.085	-0.030	Savings from staff vacancies	

Budget Monitoring Report

Service	Approved Budget (£m)	Projected Outturn (£m)	Annual Variance (£m)	Last Month Variance (£m)	In-year Moratorium (£m)	Cause of Major Variances greater than £0.050m	Action Required
School Improvement Systems	1.836	1.674	-0.163	-0.118	0.000	There has been a projected reduction in the Early Entitlement service, in payments to settings due to demography. Top up subsidy continuing and other Welsh Government grants, allowing core budget to be released within the Service. The School Improvement Service have reported an underspend relating to the Digital Advisor post. This role was not appointed to until September, 2023, therefore creating a saving. Other underspends relate to income from several grants around ACL to offset manager time. A further £0.034m has been identified within School Improvement from additional grants. £0.027m from the Shared Prosperity Fund Multiply project, £0.003m from the Citizens Curriculum grant and £0.004m for the secondment work to Estyn.	
Minor Variances	1.925	1.968	0.043	0.049	0.000		
Total Education & Youth (Non-Schools)	10.289	9.923	-0.367	-0.186	-0.140		
Schools	114.081	114.313	0.232	0.232	0.000	Redundancy costs £0.290m over budget after taking account of reserves carried forward, Free School Meals price increase and take up totalling £0.126m, mitigated by (£0.100m) underspend in pension added years and a number of minor variances totalling (£0.084m) but each below (£0.025m).	
Streetscene & Transportation							
Service Delivery	10.843	11.079	0.236	0.231	-0.077	Service Delivery have implemented tight controls to the allocation of PPE, materials and receptacles through the in-house stores. Changes to the security provision in the Alltami Depot, Greenfield transfer station and HRC sites have generated savings as per MTFs 2023/24, following a review of the service needs. Cleaning costs have also been reviewed and reduced. The service is subject to increasing inflationary pressures and demand for temporary repairs on the road network, largely due to a lack of funding and investment in the highway network and fluctuating costs of tar and traffic management for repairs. Any overall overspend, is partly offset by performance of the in-house construction team delivering work such as 20mph scheme rather than contracting the work externally.	
Highways Network	8.594	9.860	1.266	1.239	0.000	The renewal of the fleet contract through contract extension from October 2023 has realised an in-year overspend of £0.658m. A variance of £0.170m is attributable to cost increases for both road fuel and streetlighting energy, increased insurance premiums, and defective highway network infrastructure repairs. Additional costs of £1m are projected in relation to the clean up and reinstatement works required following Storm Babet and more recently Storm Ciaran. It is anticipated that some Emergency Financial Assistance Funding (EFAS) from WG can be claimed alongside utilisation of the Severe Weather Reserve, bringing the net cost down to a projected £0.500m.	Further increases on the Fleet Contract in 2024/25 are being considered within the MTFs.
Transportation	11.350	11.163	-0.187	-0.098	-0.169	Vacancies within Transport Strategy and moratorium on recruitment are contributing to the overall underspend.	

Budget Monitoring Report

Service	Approved Budget (£m)	Projected Outturn (£m)	Annual Variance (£m)	Last Month Variance (£m)	In-year Moratorium (£m)	Cause of Major Variances greater than £0.050m	Action Required
Regulatory Services	11.440	11.592	0.152	0.225	-0.072	The overspend variance is due to sustained high volumes of residual waste being collected, together with the reduction in income levels for both recyclable materials and a reducing return on electricity generation from gas and solar at the former landfill sites. Positive impacts from the moratorium on spend at Month 8.	
Other Minor Variances	-0.000	-0.000	-0.000	0.000	0.000		
Total Streetscene & Transportation	42.227	43.694	1.467	1.597	-0.318		
Planning, Environment & Economy							
Development	0.138	-0.198	-0.336	-0.314	-0.021	Receipt of a one-off high value Planning Fee (£0.300m for Northern Gateway)	
Access	1.618	1.683	0.065	0.122	-0.047	Projected cost of Ash Die Back works projected to March, 2024 mitigated by savings from vacant posts and Countryside grant maximisation	
Climate Change	0.183	0.113	-0.070	-0.062	-0.007	Staff savings from vacant posts	
Regeneration	0.813	0.704	-0.109	-0.109	-0.020	Staff savings from vacant posts, Wales Rally GB budget saving, maximisation of grant income	
Management & Strategy	1.409	1.203	-0.206	-0.203	-0.004	Staff savings from vacant posts	
Minor Variances	3.396	3.374	-0.022	0.043	-0.082		
Total Planning & Environment	7.557	6.880	-0.678	-0.524	-0.181		
People & Resources							
HR & OD	2.419	2.315	-0.104	-0.087	-0.046	Staff savings from vacant posts	
Corporate Finance	2.277	2.186	-0.092	-0.067	-0.087	Staff savings from vacant posts, revised projection for Feasibility Studies	
Total People & Resources	4.697	4.501	-0.195	-0.154	-0.133		
Governance							
Legal Services	0.992	1.197	0.205	0.206	0.000	Additional costs for locum services covering vacant posts	
Democratic Services	2.468	2.517	0.049	0.069	0.000	Backdated Superannuation costs and current level of Members Allowances	
Internal Audit	1.051	1.020	-0.031	-0.000	0.000	Reduced Postage costs projected	
ICT	5.328	5.255	-0.074	-0.051	-0.138	Estimated cost for packaged software application (Flare) lower than previously anticipated (£0.076m), delayed project savings £0.030m Moratorium, minor variances across the Service	
Customer Services	1.146	0.936	-0.210	-0.167	-0.060	Staff savings from previous vacancies, higher than previously anticipated fee income Registrars, commitment challenge across the Service contributing to the Moratorium	
Revenues	0.637	0.495	-0.142	-0.173	0.000	Projected surplus on the Council Tax Collection Fund £0.150m reduced at Month 7 due to potential exemptions following the recent storms	
Minor Variances	0.320	0.298	-0.022	-0.022	-0.005		
Total Governance	11.943	11.718	-0.225	-0.139	-0.203		
Assets							
CPM & Design Services	0.713	0.522	-0.191	-0.093	0.000	Due to increased fee income	
Minor Variances	-0.713	-0.522	0.191	0.093	-0.020		
Total Assets	11.141	10.817	-0.324	-0.210	-0.020		

Budget Monitoring Report

Service	Approved Budget (£m)	Projected Outturn (£m)	Annual Variance (£m)	Last Month Variance (£m)	In-year Moratorium (£m)	Cause of Major Variances greater than £0.050m	Action Required
Housing and Community							
Housing Solutions	2.334	5.054	2.719	2.649	0.000	The Housing Solutions service is currently reflecting a net projected overspend of £2.719m. This is mainly due to a projected overspend of £3.632m on temporary accommodation within Hotels and B and B provision, which is being offset by additional Housing Benefit income of (£0.447m). There are also other projected underspends and mitigation impacts within the wider Housing Solutions service amounting to a net figure of £0.466m, including additional internal allocation of HSG to fund salary costs, use of reserves, minor salary savings due to vacancies and use of WG grant income. The service are actively implementing a number of mitigation measures, some of which may have operational impacts on other parts of the wider Housing service, which will be incorporated within an action plan to reduce the current level of projected overspend within the Homelessness service.	
Minor Variances	13.656	13.660	0.005	0.024	-0.030		
Total Housing and Community	15.990	18.714	2.724	2.673	-0.030		
Chief Executive's	1.672	1.667	-0.005	0.009	0.000		
Central & Corporate Finance	26.003	24.120	-1.882	-1.644		The projection on the Central Loans and Investment Account (CLIA) was reported as an underspend of (£1.550m) due to the Council having not taken out any new short or long term borrowing and continues to invest a significant amount of funds. This pattern has continued from the previous financial year resulting in no short term borrowing costs being incurred and the Council generating increased income from investments, which have increased in line with bank interest rates. The favourable variance increased further following the benefit of a £0.048m NDR windfall at Month 6. The variance has improved further following a review of the CLIA forecast underspend, with an improvement of £0.100m in October. At Month 8 following an update on the CLIA forecast, with continuing increased income from investments/reduced borrowing, there has been a further favourable movement of £0.250m.	
Grand Total	352.121	355.063	2.942	3.671	-1.293		

2023/24 Efficiencies Outturn Tracker - Month 8

Efficiency Description	Accountable Officer	Efficiency Target	Projected Efficiency	(Under)/Over Achievement	Efficiency Open/Closed (O/C)	Reason for variation	Mitigating Action if Amber or Red
		2023/24 £m	2023/24 £m	2023/24 £m			
Portfolio							
Corporate							
Reduction In CLIA	Chris Taylor	0.364	0.364	0.000	C		
Actuarial Review	Gary Ferguson	1.874	1.874	(0.000)	C		
NI Reversal	Rachel Parry Jones	0.474	0.474	0.000	C		
Total Corporate Services		2.712	2.712	(0.000)			
Chief Executives / Assets							
Transport Savings	Neal Cockerton	0.010	0.010	0.000	C		
Vacancy Savings	Neal Cockerton	0.048	0.048	0.000	C		
3rd Sector Budget	Neal Cockerton	0.041	0.041	0.000			
Total Chief Executives		0.099	0.099	0.000			
People & Resources							
Modern Apprentices HR&OD	Sharon Carney	0.072	0.072	0.000	C		
Vacancy Savings Corporate Finance	Gary Ferguson	0.086	0.086	0.000	C		
Transport and Training Savings Corporate Finance	Gary Ferguson	0.016	0.016	0.000	C		
Total People & Resources		0.174	0.174	0.000			
Assets - ADMs							
Newydd	Rachael Corbelli	0.019	0.019	0.000	C		
Newydd NI	Rachael Corbelli	0.023	0.023	0.000	C		
Total Assets - ADMs		0.042	0.042	0.000			
Housing & Communities							
CTRS Reduction	Vicky Clark	0.147	0.147	0.000	C		
Total Housing & Communities		0.147	0.147	0.000			
Governance							
Members Support Budget	Gareth Owen	0.016	0.016	0.000	C		
Members Allowances	Gareth Owen	0.060	0.060	0.000	C		
Central Despatch	Gareth Owen	0.022	0.022	0.000	C		
Mold & Buckley Connects	Gareth Owen	0.060	0.060	0.000	C		
Total Governance		0.158	0.158	0.000			
Planning, Environment & Economy							
Vacancy Savings	Andrew Farrow	0.020	0.020	0.000	C		
Fee Income	Andrew Farrow	0.180	0.180	0.000	C		
Total Planning, Environment & Economy		0.200	0.200	0.000			
Streetscene & Transportation							
Enhanced Enforcement for Recycling	Katie Wilby	0.046	0.046	0.000	O	Side waste enforcement is already taking place with FPNs being issued, but the next steps for enforcing against those who do not habitually recycle will be to take enforcement action if residents place recyclable waste in their black bin. To introduce this will first require a period of education and engagement. Additional x3 recycling officers are currently being recruited and, once appointed, the aim is for these officers to support with door-knocking campaigns and community events in advance of introducing enhanced enforcement	Likely introduction is January 2024.
Part night Street Lighting	Katie Wilby	0.018	0.000	(0.018)	O	Difficult to implement in year due to the consultation required, and the limited opportunity following previous roll-outs. This will also require investment in the equipment to allow the switch-offs	Discussions being held with an update to come how we can achieve this saving.
Review Provision of Public Conveniences	Katie Wilby	0.012	0.000	(0.012)	O	The efficiency is largely reliant on the review of sites following the implementation of the Local Toilet Strategy and capital investment in FY 24/25-26/27.	
Extend, Repair & Reuse Initiatives	Katie Wilby	0.010	0.000	(0.010)	O	When this was put forward, we stated that the initiative would be dependent on investment funding either from WG Circular Economy grant funding or capital programme. We are still awaiting the outcome of our bid to WG, which is now unlikely given the current economic climate. Without the grant funding the initiative cannot be introduced and the efficiency will not be met.	
Waste & Recycling Round Review	Katie Wilby	0.075	0.075	0.000	C		
In House Highways Service	Katie Wilby	0.025	0.025	0.000	C		
Review of Security Arrangements Alltami Depot	Katie Wilby	0.050	0.050	0.000	C		
Apprenticeship Trainee Scheme Reduction	Katie Wilby	0.035	0.035	0.000	C		

Efficiency Description	Accountable Officer	Efficiency Target	Projected Efficiency	(Under)/Over Achievement	Efficiency Open/Closed (O/C)	Reason for variation	Mitigating Action if Amber or Red
		2023/24 £m	2023/24 £m	2023/24 £m			
Portfolio							
Increase Car Parking Charges	Income Generation	Katie Wilby	0.187	0.187	0.000	C	Decision approved and new charges will come into effect from October 2023 (original date planned was July 2023). Additional initiatives e.g. Free after Three and extension to parking times will mean that the original efficiency will be difficult to achieve unless the utilisation levels increase beyond current levels. Delays in being implemented.
Introduce Car Parking Charges on all Council Owned Car Parks	Income Generation	Katie Wilby	0.035	0.000	(0.035)	O	
Fleet Workshop	Income Generation	Katie Wilby	0.010	0.010	0.000	C	
Training Facility	Income Generation	Katie Wilby	0.010	0.010	0.000	C	
Funeral Services	Income Generation	Katie Wilby	0.010	0.010	0.000	C	
Total Streetscene & Transportation			0.523	0.448	(0.075)		
Social Services							
Contribution to Regional Team	Reduction in Contribution	Neil Ayling	0.050	0.050	0.000	C	
Reduced Contribution to EDT	Contract Costs Reduced	Neil Ayling	0.011	0.011	0.000	C	
Retendering of HFT	Contract Costs Reduced	Neil Ayling	0.040	0.040	0.000	C	
Total Social Services			0.101	0.101	0.000		
Education & Youth							
Central Management Budget	Vacant Post	Claire Homard	0.060	0.060	0.000	O	
ALN Advocacy	Offset costs from LAEG ALN Grant	Claire Homard	0.020	0.020	0.000	O	
ALN Legal	Offset costs from LAEG ALN Grant	Claire Homard	0.010	0.010	0.000	O	
ALN Resource Provisions	Offset costs from LAEG ALN Grant	Claire Homard	0.100	0.100	0.000	O	
Early Years Entitlement	Budget Reductions	Claire Homard	0.095	0.095	0.000	O	
Youth Club Buildings	Building Closure	Claire Homard	0.017	0.017	0.000	O	
Youth Services	Vacant Posts (1 FTE 1 PT)	Claire Homard	0.056	0.056	0.000	O	
Youth Justice	Offset costs from Grant	Claire Homard	0.016	0.016	0.000	O	
Total Education & Youth			0.374	0.374	0.000		
Schools							
3% Reduction in Delegated Funding		Claire Homard	3.103	3.103	0.000	O	
NI Reversal (Schools & Teachers)		Claire Homard	0.857	0.857	0.000	O	
Actuarial Review		Claire Homard	0.776	0.776	0.000	O	
Total Schools			4.736	4.736	0.000		
Total 2023/24 Budget Efficiencies			9.265	9.190	(0.075)		

	%	£
Total 2023/24 Budget Efficiencies	100	9.265
Total Projected 2023/24 Budget Efficiencies Underachieved	-1	(0.075)
Total Projected 2023/24 Budget Efficiencies Achieved	99	9.190
Total 2023/24 Budget Efficiencies (Less Previously agreed Decisions)	100	0.000
Total Projected 2023/24 Budget Efficiencies Underachieved	0	0.000
Total Projected 2023/24 Budget Efficiencies Achieved	0	0.000

Movements on Council Fund Unearmarked Reserves

	£m	£m
Total Reserves as at 1 April 2023	19.162	
Less - Base Level	(5.769)	
Total Reserves above base level available for delegation to Cabinet		13.393
Less - COVID-19 Hardship Funding Allocation		3.743
Less - Children's Services Legal Costs		0.142
Add - Transfer to Reserve Budget 2023/24		0.006
Less - Clwyd Theatr Cymru (Month 2)		0.100
Less - actual impact of the pay award		2.702
Add - Total Balances Released to Reserves (Month 5)		0.648
Add - Council Tax Balance Released to Reserves (Month 7)		0.500
Less - Month 8 projected outturn		2.942
Total Contingency Reserve available for use		4.918

Brought Forward 9.508

Budget Monitoring Report
Housing Revenue Account Variances

MONTH 8 - SUMMARY

Service	Revised Budget (£m)	Projected Outturn (£m)	Variance (£m)	Last Month Variance (£m)	Cause of Major Variance	Action Required
Housing Revenue Account						
Income	(38.829)	(38.688)	0.141	0.206	There is a net pressure relating to void properties of £0.251m. This relates to costs such as void rent loss, council tax charges and service charges and is net of additional income relating to new build properties and voids moving to target rent. We are anticipating a variance of approximately £0.024m on garage rents. We are forecasting a reduction in the requirement to top up the Bad Debt Provision of (£0.125m) which includes (£0.075m) at Month 8. Other minor variances of (£0.009m).	
Capital Financing - Loan Charges	7.010	7.010				
Estate Management	3.125	2.880	(0.245)	(0.260)	Projected vacancy savings of approximately (£0.304m) which is being offset by agency costs of £0.191m. Additional allocation of Housing Support Grant (£0.100m). Other minor variances of (£0.032m).	
Landlord Service Costs	1.617	1.479	(0.137)	(0.111)	Projected vacancy savings of approximately (£0.160m). We are also forecasting an increase in fleet costs of £0.033m and materials and hire of £0.045m. There is an anticipated reduction in subcontractor spend of (£0.032m). Other minor variances of (£0.023m).	
Repairs & Maintenance	12.150	12.406	0.255	0.045	Projected vacancy savings of approximately (£0.160m). Increased Fleet Contract renewal costs of £0.126m. Anticipated increase of Sub Contractor costs of £0.250m relating to voids. Other minor variances of £0.039m.	
Management & Support Services	2.678	2.683	0.005	0.019	Projected vacancy savings of approximately (£0.061m). Insurance Costs £0.034m. Support Service savings of (£0.024m). Other minor variances of £0.059m.	
Capital Expenditure From Revenue (CERA)	12.712	12.712				
HRA Projects	0.126	0.126	(0.000)	0.000		
Contribution To / (From) Reserves	(0.589)	(0.589)				
Total Housing Revenue Account	(0.000)	0.018	0.018	(0.100)		