



<b>CABINET</b>
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<b>Date of Meeting</b>	Tuesday, 15 November 2016
<b>Report Subject</b>	Revenue Budget Monitoring 2016/17 (month 6)
<b>Cabinet Member</b>	Leader of the Council and Cabinet Member for Finance
<b>Report Author</b>	Corporate Finance Manager
<b>Type of Report</b>	Operational

### **EXECUTIVE SUMMARY**

This monthly report provides the latest revenue budget monitoring position for 2016/17 for the Council Fund and Housing Revenue Account. This presents the position, based on actual income and expenditure, as at Month 6 of the financial year. The report projects how the budget would stand at the close of the financial year if all things remained equal.

The projected year end position, without mitigation to reduce cost pressures and improve the yield on efficiency planning, is:-

#### Council Fund

- Net in year expenditure forecast to be £1.553m higher than
- Projected contingency reserve balance of £1.652m

The overall projected in year position is an increase of £0.132m on the position reported last month.

The Council is continuing with negotiations with Welsh Government regarding an additional transport grant and there is a realistic expectation that a proportion of the additional in year cost will be recovered which will reduce the in year underlying forecast overspend.

#### Housing Revenue Account

- Net in year expenditure forecast to be £0.037m higher than budget
- Projected closing balance as at 31 March 2017 of £1.061m

<b>RECOMMENDATIONS</b>	
1	Cabinet is recommended to note the overall report and the projected Council Fund contingency sum as at 31 <sup>st</sup> March 2017.
2	Note the projected final level of balances on the Housing Revenue Account.

## **REPORT DETAILS**

<b>1.00</b>	<b>Explaining the Month 6 Position</b>
1.01	<p><b><u>Council Fund Overall Position</u></b></p> <p>The projected year end position, without mitigation to reduce cost pressures and improve the yield on efficiency planning, is as follows:-</p> <ul style="list-style-type: none"> <li>• Net in year expenditure forecast to be £1.553m higher than budget</li> <li>• Projected contingency reserve balance of £1.652m</li> </ul>
1.02	<p>The underlying deficit balance is likely to be reduced with the successful negotiation of an additional Welsh Government transport grant which is in relation to the liquidation of one of the Councils contracted transport operators, GHA Coaches.</p> <p>The Council, along with neighbouring councils, was given notice in July that one of its contracted transport operators, GHA Coaches, was going into immediate liquidation. Urgent action was required to secure the school and public transport subsidised routes operated by GHA Coaches. The procurement of full replacement service providers is projected to incur an additional cost of £0.440m for the remainder of 2016/17. The councils affected are in negotiation with Welsh Government for an additional in-year transport grant to fund these costs. Negotiations are advanced and the Council expects to recover at least a proportion of the additional cost. Decisions can then be made with Welsh Government on transport routing, procurement and costs for 2017/18 onwards. A recurring negative impact on the 2017/18 financial year can be avoided through this work</p>

1.03

**Council Fund Latest in Year Forecast**

The table below shows the projected position by portfolio.

<b>TOTAL EXPENDITURE AND INCOME</b>	<b>Original Budget</b>	<b>Revised Budget</b>	<b>Projected Outturn</b>	<b>In-Year Over / (Under) spend</b>
	<b>£m</b>	<b>£m</b>	<b>£m</b>	<b>£m</b>
Social Services	58.534	60.363	60.911	0.548
Community & Enterprise	12.035	12.326	11.871	(0.456)
Streetscene & Transportation	27.011	28.527	29.474	0.947
Planning & Environment	4.978	5.381	5.437	0.056
Education & Youth	11.225	11.404	11.410	0.006
Schools	86.162	87.372	87.372	0.000
People & Resources	4.319	4.647	4.678	0.031
Governance	8.159	8.407	8.453	0.046
Organisational Change 1	5.560	5.972	5.989	0.018
Organisational Change 2	2.244	2.572	2.384	(0.188)
Chief Executive	3.204	3.176	3.118	(0.058)
Central & Corporate Finance	28.552	21.837	22.440	0.603
<b>Total</b>	<b>251.984</b>	<b>251.984</b>	<b>253.537</b>	<b>1.553</b>

1.04

The reasons for the projected variances are summarised within Appendix 2 with key significant portfolio variances explained in paragraphs 1.06.

1.05

**Significant Budget Movements between Original and Revised Budget**

A significant budget movement of £0.082m has occurred from Planning & Environment to Streetscene & Transportation relating to the transfer of bad debt provision and insurance provision budgets from Planning & Environment to Streetscene & Transportation.

1.06

**Streetscene and Transportation**

There is a significant variance within the portfolio of £0.947m which is a decrease of £0.064m from month 5. This will be reduced with the successful negotiation of an additional Welsh Government transport grant as described in 1.02. Full details of all other variances are given in Appendix 1.

1.07	<p><b>Programme of Efficiencies</b></p> <p>The 2016/17 budget contains £11.282m of specific efficiencies which are being tracked and monitored. An amount of £0.761m was approved from the contingency reserve in the month 4 report to meet the impact of conscious decisions to change proposals for household recycling centres, community asset transfers, town centre car parking charging and workforce essential car user allowances resulting in a revised efficiency target of £10.521m.</p>
1.08	<p>Appendix 3 provides detail on the latest position where there is a variation to the level of efficiency achievable compared to the budget.</p>
1.09	<p>This shows that it is currently projected that £9.536m (91%) will be achieved resulting in a net underachievement of £0.985m. The position will continue to be monitored and reported in future monitoring reports.</p>
1.10	<p><b>Inflation</b></p> <p>Included within the 2016/17 budget are provision for pay (£0.936m), targeted price inflation (£0.573m) and income (£0.185m).</p>
1.11	<p>No provision has been made for non-standard inflation (NSI) in 2016/17. Areas that may be subject to NSI increases will be monitored throughout the year and any emerging pressures will be considered in future reports.</p>
	<p><b>Reserves and Balances</b></p>
1.12	<p><b>Un-earmarked Reserves</b></p> <p>The 2015/16 outturn reported to Cabinet on 19 July 2016 showed un-earmarked reserves at 31 March 2016 (above the base level of £5.769m) of £4.375m.</p>
1.13	<p>Taking into account the current projected overspend at Month 6 and previously agreed allocations the balance on the contingency reserve at 31 March 2017 is projected to be £1.652m as detailed in appendix 4.</p>
1.14	<p><b>Earmarked Reserves</b></p> <p>The Council adopted a reserves protocol in September 2015 which set out the principles around how the Council determines, manages and reviews its level of reserves. Within the protocol is reference to regular reporting of the latest position to Cabinet and Corporate Resources Overview and Scrutiny Committee.</p>
1.15	<p>A summary of earmarked reserves as at 1 April 2016 and an estimate of projected balances as at the end of the financial year will be included in the month 7 report.</p>

1.16	<p><b><u>Housing Revenue Account</u></b></p> <p>The 2015/16 Outturn Report to Cabinet on 19 July 2016 showed an un-earmarked closing balance at the end of 2015/16 of £1.178m.</p>
1.17	<p>The 2016/17 budget for the HRA is £31.979m which includes a movement of £0.080m from reserves.</p>
1.18	<p>The Month 6 monitoring for the HRA is projecting in year expenditure to be £0.037m higher than budget and a closing balance as at 31 March 2017 of £1.061m, which at 3.3% of total expenditure satisfies the prudent approach of ensuring a minimum level of 3%.</p>

<b>2.00</b>	<b>RESOURCE IMPLICATIONS</b>
2.01	<p>The Revenue Budget Monitoring Report reflects the planned use of the financial resources of the Council for the current financial year and details the variations in the first four months and the risks as known.</p>

<b>3.00</b>	<b>CONSULTATIONS REQUIRED / CARRIED OUT</b>
3.01	<p>None required.</p>

<b>4.00</b>	<b>RISK MANAGEMENT</b>
4.01	<p><b>Achievement of Planned In-Year Efficiencies</b></p> <p>The Council sets a challenging level of specified efficiencies to be achieved in-year as part of its approach to annual budget planning. These efficiencies are generated from the three year service portfolio business plans and from corporate financial planning. In recent years the level of efficiency achievement has averaged at around 85%. The current assessment of the efficiency profile for 2016/17 shows that 91% of the efficiencies would be achieved. There is a risk that the shortfall cannot be mitigated other than drawing on temporary funding from the Contingency Reserve. There is a further risk that any ongoing underachievement of efficiencies will have a recurring and negative impact on the 2017/18 budget as an efficiency target deficit would in effect be carried forward. Risk status: unstable/amber risk.</p>
4.02	<p><b>In-Year Reductions in Government Specific Grants</b></p> <p>This has been a trend in recent years whereby specific grants awarded by Government, and its grant awarding bodies, can be reduced in year and with limited notice. In such cases the Council faces the difficult choice of either reducing the services which the grants fund or absorbing the grant deficit as an in-year cost pressure. Whilst grants are tracked and representations are made to Government when any risks of grant</p>

	<p>reductions become known, this remains an open risk. Risk status: unstable/amber risk.</p>
4.03	<p><b>Cost Pressures in Residential and Domiciliary Care</b></p> <p>The Council is faced with having to meet high levels of annual cost inflation for commissioned places and homecare packages in the residential and domiciliary provider markets due, in the main, to the introduction of the Living Wage and its impact on the payroll costs of providers. In setting its annual budget the Council referred to the need to set aside reserves of £0.646m to meet the additional inflationary costs for 2016/17 as a temporary funding solution only if additional funding was not available to fund these increases. The Council has been successful in securing £0.5m from the Intermediate Care Fund (ICF) to part fund these costs. This will mean that only an amount up to £0.146m will have to be found from reserves. The projected budget figures for the Social Services portfolio for 2016/17 reflect this net cost. There is no confirmation at this stage that the use of the ICF in this way will be continued for 2017/18 and the inflationary costs within the care sector will continue to increase as profiled in previous reports. Therefore there are risks of significant cumulative cost pressures in this sector. Risk status: unstable/red risk.</p>
4.04	<p><b>Municipal Mutual Insurance (MMI)</b></p> <p>MMI was the predominant insurer of public sector bodies prior to 1992 before going into liquidation. Flintshire was required to pay a levy of 15% of its share of the claims paid out previously and for any future claims. Other local authorities likewise have to make a contribution. When MMI's administrator published their 2015 accounts it showed that due to an increase in the number of claims overall there would need to be an increase the levy to meet liabilities. A recommendation was approved in 2015/16 to meet a significant liability which reflects a 20% increase in the levy. Whilst financial provision has been set aside for the risk assessed at that time the risk of a further increase in the levy remains open as legal work on claims is protracted with uncertain outcomes. Risk status: stable/green risk.</p>
4.05	<p><b>Historic Child Abuse Settlements</b></p> <p>A number of historic child abuse cases, which predate the existence of Flintshire County Council, have been settled this financial year. There are still a number of outstanding cases to be settled and it is difficult to estimate the full financial impact of these. The financial provision set aside may not prove to be sufficient to meet the cost liabilities of all cases when closed. Risk status: unstable/amber risk.</p>
4.06	<p><b>Landfill Site Energy Income</b></p> <p>The Council derives an income from the sale of electricity produced from gas extraction at the Standard and Brookhill landfill sites. Energy production and therefore income levels have been reducing over time. There is potential for further loss of gas engine income through diminishing levels of gas. The service is being out sourced to remove the risk longer-</p>

	term. Risk status: stable/amber risk.
4.07	<p><b>Orphaned Industrial Site at Sandycroft</b></p> <p>The contract for the removal of all chemical deposits, site cleansing and site close-down will come to a conclusion in the late autumn/early winter. The contract has had to be flexible to meet the unforeseen given the unique circumstances of this case (the former Euticals company). There may be an additional cost pressure as the Council is having to maintain the site for a longer period than first expected to see out the site closure programme. The monthly cost of maintaining and securing the site is £25-30,000. At the close of the programme the final cost can be determined. It might be possible to set any overspend against the reserve provision set aside for the contract (for which a partial Welsh Government grant of £0.700m was secured) and/or from any proceeds for the site disposal which will follow. Risk status: unstable/amber risk.</p>
4.08	<p><b>Infrastructure for improvement works at Bagillt</b></p> <p>The recent flooding events in the Bagillt area resulted in a number of properties being flooded. Drainage works have been carried out to improve the existing outlet from Reeces Terrace, and further investigatory works are being undertaken which could result in additional expenditure if major infrastructure improvement is required to prevent further flooding. Risk status: unstable/amber risk.</p>
4.09	<p><b>Procurement of Transport Services</b></p> <p>As explained in 1.02 above there is an in-year budget risk of an additional procurement cost of £0.440m for local transport services. Negotiations are ongoing with Welsh Government over additional grant support. Risk status: unstable/amber risk.</p>
4.10	<p><b>Minimum Revenue Provision (MRP)</b></p> <p>The Council is currently reviewing its policy of accounting for MRP in conjunction with its Treasury Management Advisors. This could result in a change to the amount in year which may have a positive effect on the outturn position. Risk status: stable/green risk</p>

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

<b>6.00</b>	<b>LIST OF ACCESSIBLE BACKGROUND DOCUMENTS</b>
6.01	None required  <b>Contact Officer:</b> Sara Dulson <b>Telephone:</b> 01352 702287 <b>E-mail:</b> <a href="mailto:sara.dulson@flintshire.gov.uk">sara.dulson@flintshire.gov.uk</a>

<b>7.00</b>	<b>GLOSSARY OF TERMS</b>
7.01	<b>Budget:</b> 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.
7.02	<b>Council Fund:</b> the fund to which all the Council's revenue expenditure is charged.
7.03	<b>Financial Year:</b> the period of twelve months commencing on 1 April.
7.04	<b>Housing Revenue Account:</b> 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.
7.05	<b>Projected Outturn:</b> projection of the expenditure to the end of the financial year, made on the basis of actual expenditure incurred to date.
7.06	<b>Reserves:</b> 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.
7.07	<b>Revenue:</b> 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.
7.08	<b>Underspend:</b> when referring to expenditure the actual expenditure incurred is less than budget. Shown as a –ve. When referring to income the actual income achieved exceeds the budget. Shown as a –ve.
7.09	<b>Variance:</b> 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.
7.10	<b>Virement:</b> 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.
7.11	<b>Medium Term Financial Strategy:</b> a written strategy which gives a forecast of the financial resources which will be available to a Council for a given period, and sets out plans for how best to deploy those resources to meet its priorities, duties and obligations.
7.12	<b>Minimum Revenue Provision (MRP):</b> A charge made to the Council Fund to repay borrowing taken out for capital expenditure. Authorities must determine their own prudent MRP charge each year, taking into consideration statutory guidance issued by the Government.



**Budget Monitoring Report**  
**Council Fund Variances**

**MONTH 6 - SUMMARY**

Service	Movement between Periods (£m)	Narrative for Movement between Periods greater than £25k
<b>Social Services</b>		
<b>Older People</b>		
Resources & Regulated Services	0.073	Changes to projected costs within Residential Care.
Other Minor Variances	0.021	
<b>Disability Services</b>		
Resources & Regulated Services	(0.071)	Decrease in service user demand.
Other Minor Variances	(0.040)	
<b>Mental Health Services</b>		
Residential Placements	0.103	Reflects increased projection of placement costs.
Professional Support	0.046	Updated projection of salary costs.
Other Minor Variances	0.020	
<b>Children's Services</b>		
Professional Support	0.041	Further increases in staffing costs offset in part by contribution from contingency reserve.
Out of County Placements	0.096	Changes to placement costs including new high cost placements.
Other Minor Variances	(0.002)	
<b>Development &amp; Resources</b>		
Business Systems & Financial Assessments	0.064	Increase in commitments for IT hardware and software and release of budget following a Voluntary Redundancy approval.
Safeguarding Unit	0.025	Increase in costs of medical assessments.
Good Health	(0.162)	Costs associated with the Night-time Response service are now reflected within Older People (£0.065m). Core Funding payments of (£0.084m) were also reflected within the Chief Executive portfolio.
Other Minor Variances	(0.016)	
<b>Total Social Services</b>	<b>0.198</b>	
<b>Community &amp; Enterprise</b>		
Customer And Housing Services	0.002	Minor variances.
Council Fund Housing	0.003	Minor variances.
Revenues & Benefits	(0.095)	Further underspend on the Council Tax Reduction Scheme provision (£0.022m). Additional surplus on the Council Tax Collection Fund (£0.097m). Other minor variances £0.024m.
<b>Total Community &amp; Enterprise</b>	<b>(0.091)</b>	
<b>Streetscene &amp; Transportation</b>		
<b>Ancillary Services &amp; Performance</b>		
Parking & Enforcement	(0.037)	Expected income for the year of £0.030m relating to Fixed Penalty Notice fines.
Other Minor Variances	(0.004)	
<b>Transportation &amp; Logistics</b>		
Other Minor Variances	(0.023)	
<b>Total Streetscene &amp; Transportation</b>	<b>(0.063)</b>	

<b>Planning &amp; Environment</b>		
<b>Business</b>		
Minor Variances	0.016	
<b>Community</b>		
Minor Variances	(0.039)	
<b>Development</b>		
Minor Variances	0.017	
<b>Access</b>		
Minor Variances	(0.015)	
<b>Strategy</b>		
Planning Policy	0.038	Further LDP expenditure committed.
Minor Variances	0.005	
<b>Management Strategy</b>		
Other Minor Variances	0.002	
<b>Total Planning &amp; Environment</b>	<b>0.024</b>	
<b>Education &amp; Youth</b>		
Inclusion & Progression	(0.081)	Variance relates to movement on Out of County placements.
Other Minor Variances	0.003	
<b>Total Education &amp; Youth</b>	<b>(0.077)</b>	
<b>People &amp; Resources</b>		
HR & OD	0.003	Minor Variances.
Corporate Finance	0.012	Minor Variances.
<b>Total People &amp; Resources</b>	<b>0.015</b>	
<b>Governance</b>		
Minor Variances	0.010	
<b>Total Governance</b>	<b>0.010</b>	
<b>Organisational Change 1</b>		
Public Libraries & Arts, Culture & Events	(0.004)	Minor variances.
County Archives	(0.001)	Minor variances.
Leisure	0.015	Minor variances.
<b>Total Organisational Change 1</b>	<b>0.010</b>	
<b>Organisational Change 2</b>		
Minor Variances	(0.012)	
<b>Total Organisational Change 2</b>	<b>(0.012)</b>	
<b>Chief Executive</b>	(0.001)	Minor variances.
<b>Central and Corporate Finance</b>	0.119	Windfall Income; current levels of income suggest that there will be an underachievement of windfall income of £0.115m in this financial year.  Pension deficit recovery; current projections suggest an under recovery of pension deficit costs due to a reduction in workforce numbers and an increase in individuals opting out of the pension fund of around £0.100m.  Following allocation to portfolios of centrally held inflation and workforce pressures, there is currently a (£0.069m) projected underspend.  Increased Matrix Rebate Income (£0.025m).
<b>Grand Total</b>	<b>0.132</b>	

Budget Monitoring Report  
Council Fund Variances

MONTH 6 - SUMMARY

Service	Revised Budget (£m)	Projected Outturn (£m)	Variance (£m)	Last Month Variance (£m)	Cause of Major Variance	Action Required
<b>Social Services</b>						
<b>Older People</b>						
Localities	15.975	15.150	(0.826)	(0.832)	Domiciliary Care reflects a projected underspend of (£0.199m) based on existing clients. Other main influences on this projected underspend include Minor Adaptations (£0.113m) for which the local demand is currently being met by the Intermediate Care Fund. Additional one-off income has been received from Intermediate Care Fund (ICF) to contribute to provider fee increases. Other underspends are as a result of vacancy savings for 9 months from within the Single Point of Access team (£0.127m). Additional in-year Continuing Health Care (CHC) income (£0.063m) and additional property income (£0.029m). Further underspends within purchased day care of (£0.010m), early onset dementia of (£0.028m) and overall minor variances of £0.012m. In addition, some budgets within external care provision totalling £0.225m still require realignment into externally provided Supported Living within Learning Disabilities which are not reflected at Month 6	Keep under review with consideration for potential realignment.
Community Equipment Contribution	0.477	0.323	(0.155)	(0.165)	Following review of and implementation of an updated Section 33 partnership agreement for the North East Wales Community Equipment Store (NEWCES), the contribution levels of partners have been updated resulting in a reduced level of contribution from PCC going forward.	Maintain underspend in current financial year, pending realignment from 2017/18 to meet revenue costs of Flint Extra Care Scheme.
<b>Minor Variances</b>	6.712	6.675	(0.037)	(0.115)		
<b>Disability Services</b>						
Resources & Regulated Services	17.411	17.921	0.511	0.582	Service user demand level is in excess of current provision	Keep under review with consideration for potential realignment.
Disability Services	2.156	2.516	0.359	0.361	Service user demand level is in excess of current provision.	
Forensic budget	0.529	0.345	(0.185)	(0.185)	There is a significant underspend of (£0.185m) based on current projected costs.	Keep under review - potential volatile service area.
Administrative Support	(1.206)	(1.103)	0.103	0.125	Shortfall in Supporting People (SP) income following review of eligibility criteria and local distribution of grant. There is no further capacity within the SP reserve as this has already been utilised in full.	Keep under review with consideration for potential realignment.
<b>Minor Variances</b>	0.695	0.672	(0.023)	(0.008)		
<b>Mental Health Services</b>						
Residential Placements	0.844	1.001	0.157	0.054	Reflects current projected placement costs	Keep under review.
Substance Misuse	0.274	0.390	0.117	0.092	Pay cost pressure in a number of areas together with a reduced income commitment for the Substance Misuse Action Fund (SMAF) grant.	Work being undertaken to review.
<b>Minor Variances</b>	2.583	2.609	0.027	(0.015)		
<b>Children's Services</b>						
Family Placement	2.394	2.479	0.086	0.088	The overspend is due to foster care placement demand and also court orders for residence and special guardianship orders	Opportunity for budget realignment to be carried out to mitigate overspends within the service.
Residential Placements	0.398	0.483	0.085	0.084	The level of overspend reflects the current projected costs of residential placements.	All placements are made through a robust panel process which ensures that placements are only made when no alternative method of support can be optimised - Continued Monitoring of outturn.
Professional Support	4.883	5.374	0.492	0.451	Increasing overspend in the Duty & Assessment team which is due to the need to deploy staff to address key risks within this area of service. An allocation of £0.100m has been made from Contingency reserve as approved by Cabinet to help alleviate this pressure.	Continue to monitor and review.
Out of County Placements	3.434	3.533	0.099	0.003	Reflects current placement costs including some recent new high cost placements.	Continue to monitor and review.
<b>Minor Variances</b>	1.387	1.297	(0.091)	(0.090)		
<b>Development &amp; Resources</b>						
Business Systems & Financial Assessments	0.936	0.861	(0.074)	(0.139)	The projected underspend is mainly due to staff vacancy savings within the Financial Assessments, General Office and Business Systems teams and also some savings against IT software and hardware purchasing.	Continue to monitor and review.
Charging Policy income	(1.899)	(2.060)	(0.161)	(0.147)	The increase in income is due to recent changes in the treatment of certain disregards within service user financial assessments.	Continue to monitor and review.
Safeguarding Unit	0.792	0.934	0.141	0.116	The projected overspend is a combination of additional legal and medical costs associated with the Deprivation of Liberty Safeguards (DOLS) assessments and a shortfall of budgeted income from Supporting People grant, and a contribution to the North Wales Safeguarding Board.	Continue to monitor and review.
Good Health	0.846	0.780	(0.066)	0.096	The underspend is mainly due to short term vacancy saving.	Continue to monitor and review.
<b>Minor Variances</b>	0.742	0.732	(0.010)	(0.009)		
<b>Total Social Services</b>	60.363	60.911	0.548	0.350		
<b>Community &amp; Enterprise</b>						
Customer And Housing Services	1.183	1.160	(0.024)	(0.024)	Minor variances	Continue to monitor and review
Council Fund Housing	(0.277)	(0.256)	0.021	0.018	Minor variances	Continue to monitor and review
Regeneration	0.416	0.493	0.078	0.078	Estimated shortfall of £0.056m in markets due to income targets increasing in line with inflation each year, where changes have not increased at the same rate. Other minor variances £0.022m.	Continue to monitor and review.
Revenues & Benefits	10.905	10.370	(0.534)	(0.439)	Projected underspend on the budgeted provision for the Council Tax Reduction Scheme of (£0.258m). Projections indicate an anticipated surplus on the Council Tax Collection Fund of (£0.291m). Other minor variances £0.015m.	Continue to monitor closely as these areas are highly volatile and projections are likely to change.
Housing Programmes	0.100	0.102	0.003	0.003	Minor variances.	Continue to monitor and review
<b>Total Community &amp; Enterprise</b>	12.326	11.871	(0.455)	(0.365)		

**Budget Monitoring Report  
Council Fund Variances**

**MONTH 6 - SUMMARY**

Service	Revised Budget (£m)	Projected Outturn (£m)	Variance (£m)	Last Month Variance (£m)	Cause of Major Variance	Action Required
<b>Streetscene &amp; Transportation Ancillary Services &amp; Performance</b>						
Waste Collection	7.457	7.678	0.221	0.221	Later than planned development of PV Energy Production at Landfill, £0.065m. Adverse variance of £0.136m relating to reduced electricity sales from reducing levels of gas extraction between April and August at the Standard and Brookhill landfill sites.	PV panels now operational. Gas engine income levels being monitored monthly and contracts being prepared for the service to be outsourced. Reported in Programme Tracker.
Parking & Enforcement	(0.115)	(0.119)	(0.004)	0.033	Shortfall of income across all car parks of £0.025m. Expected income for the year of £0.030m relating to Fixed Penalty Notice fines.	Reported in Programme Tracker.
Other Minor Variances	0.768	0.779	0.012	0.015		
<b>Highways Network</b>						
Other Minor Variances	7.461	7.619	0.158	0.158	Pass maintenance liability for Cometeros to Town/Community Councils, £0.050m is part of ongoing discussions on all Community Asset Transfers (CATs) and along with the Probation Service Litter Collection, £0.050m will not therefore be progressed. Costs for the works following the Bagillt flooding event, £0.058m for emergency call outs and consequential maintenance and repairs. Final costs of £0.100m have been identified, of which the balance will be absorbed by the service revenue budgets.	Keep under review as part of MTFS. Reported in Programme Tracker.
<b>Transportation &amp; Logistics Logistics &amp; Resource Services</b>						
School Transport	4.524	4.644	0.120	0.120	Shared specialist plant with neighbouring authority. £0.050m not possible to progress.	Keep under review as part of MTFS. Reported in Programme Tracker.
	4.972	5.078	0.106	0.107	Further overruns relate to minor variances across the service area.	This is still an indicative figure based on previous contract prices and will be monitored monthly. WG have been consulted upon with regard to funding the additional costs. Consideration in MTFS 2017/18 if no WG funding is forthcoming.
Transportation	1.928	2.288	0.340	0.343	Estimated additional subsidy costs following re-procurement for covering former GHA services for school transport going into liquidation, £0.315m. This includes the costs of covering the former commercial services routes.	This is still an indicative figure based on previous contract prices and will be monitored monthly. WG have been consulted upon with regard to funding the additional costs. Consideration in MTFS 2017/18 if no WG funding is forthcoming.
Other Minor Variances	1.531	1.526	(0.005)	0.013		
<b>Total Streetscene &amp; Transportation</b>	<b>28.527</b>	<b>29.474</b>	<b>0.947</b>	<b>1.011</b>		
<b>Planning &amp; Environment Business</b>						
Minor Variances	1.642	1.650	0.008	(0.008)		
<b>Community</b>						
T/S Compliance & Animal Health	0.342	0.318	(0.024)	(0.014)	SMAF Co-Ordinator post - reduced hours.	
Pest Control	0.019	0.015	(0.004)	0.000	Potential for shortfall in the Self financing position at outturn.	
T/S Investigations	0.308	0.270	(0.038)	(0.024)	Vacant Trading Standards Enforcement Officer.	Continue to monitor committed expenditure and reduce/remove commitments where possible.
Minor Variances	0.256	0.242	(0.013)	(0.001)		
<b>Development</b>						
Development Management	(0.335)	(0.263)	0.071	0.060	High Risk of possible shortfall from Planning Application fees increase reflected in Business Planning. At Period 06 £50k of legal costs relating to the Crematorium enquiry.	Continue to monitor committed expenditure and reduce/remove commitments where possible.
Minor Variances	0.192	0.166	(0.026)	(0.031)		
<b>Access</b>						
Minor Variances	1.349	1.314	(0.034)	(0.020)		
<b>Shared Services</b>						
Minor Variances	0.167	0.167	0.000	0.000		
<b>Strategy</b>						
Minor Variances	0.637	0.871	0.034	(0.009)		
<b>Management Strategy</b>	<b>0.604</b>	<b>0.686</b>	<b>0.081</b>	<b>0.079</b>		
<b>Total Planning &amp; Environment</b>	<b>5.381</b>	<b>5.437</b>	<b>0.056</b>	<b>0.032</b>		
<b>Education &amp; Youth Inclusion &amp; Progression</b>						
Minor Variances	7.021	7.069	0.068	0.149	Volatile service with potential for high costs and unpredictable demand. Includes other minor variances from within the service.	Task & Finish group is operational. An 'Invest to Save' goal has been identified to support a reduction in the overspend. Improved monitoring systems are being developed and implemented.
Minor Variances	4.384	4.322	(0.062)	(0.065)		
<b>Total Education &amp; Youth</b>	<b>11.404</b>	<b>11.410</b>	<b>0.006</b>	<b>0.083</b>		
<b>Schools</b>						
Minor Variances	87.372	87.372	(0.000)	0.000	School budgets are delegated and the balances are therefore carried forward at the end of the financial year.	

Budget Monitoring Report  
Council Fund Variances  
MONTH 6 - SUMMARY

Service	Revised Budget (£m)	Projected Outturn (£m)	Variance (£m)	Last Month Variance (£m)	Cause of Major Variance	Action Required
<b>People &amp; Resources</b>						
HR & OD	2,258	2,215	(0.042)	(0.045)	Minor Variances.	Continue to monitor and review.
Corporate Finance	2,389	2,462	0.073	0.061	This projected overspend comprises of a shortfall in the Grant income recharge target and an in-year underachievement on the Finance Modernisation Efficiency.	Continue to explore alternative income maximisation opportunities and progress the finance modernisation project.
<b>Total People &amp; Resources</b>	<b>4,647</b>	<b>4,676</b>	<b>0.031</b>	<b>0.016</b>		
<b>Governance</b>						
Legal Services	0.642	0.665	0.024	0.024	Minor variances.	Continue to monitor and review.
Democratic Services	1.872	1.861	(0.011)	(0.020)	Minor variances.	Continue to monitor and review.
Internal Audit	0.434	0.428	(0.006)	(0.006)	Minor variances.	Continue to monitor and review.
Procurement	0.166	0.192	0.026	0.026	Minor variances.	Continue to monitor and review.
Business Support	0.304	0.274	(0.030)	(0.031)	Minor variances.	Continue to monitor and review.
ICT	4.989	5.032	0.043	0.043	Minor variances.	Continue to monitor and review.
<b>Total Governance</b>	<b>8.407</b>	<b>8.453</b>	<b>0.046</b>	<b>0.036</b>		
<b>Organisational Change 1</b>						
Public Libraries & Arts, Culture & Events	1.656	1.640	(0.016)	(0.013)	Minor variances.	Continue to monitor and review.
Museums	0.064	0.064	0.000	0.000	Minor variances.	Continue to monitor and review.
County Archives	0.281	0.279	(0.002)	(0.001)	Minor variances.	Continue to monitor and review.
Leisure	3.946	3.982	0.036	0.020	Minor variances.	Continue to monitor and review.
Community Assets	0.024	0.024	0.000	0.000	Minor variances.	Continue to monitor and review.
<b>Total Organisational Change 1</b>	<b>5.972</b>	<b>5.989</b>	<b>0.018</b>	<b>0.007</b>		
<b>Organisational Change 2</b>						
Property Asset And Development	0.590	0.314	(0.276)	(0.280)	(£0.260m) in year salary savings as a result of the imminent staffing restructure. (£0.017m) Other minor variances.	Monitor and Review.
CPM & Design Services	0.703	0.638	(0.064)	(0.062)	(£0.064m) additional design fees secured above income target.	Monitor and Review.
Industrial Units	(1.047)	(0.811)	0.236	0.241	£0.236m shortfall in rental income is offset by salary savings this year.	Monitor and Review.
Catering	0.792	0.734	(0.058)	(0.045)	(£0.058m) above income target as a result of an increase in the uptake in school meals.	Monitor and Review.
Cleaning	0.006	(0.041)	(0.047)	(0.030)	(£0.046m) additional income as a result of new contracts secured.	Monitor and Review.
Minor Variances	1.527	1.550	0.022	0.020		
<b>Total Organisational Change 2</b>	<b>2.572</b>	<b>2.384</b>	<b>(0.188)</b>	<b>(0.176)</b>		
<b>Chief Executive</b>	<b>3.176</b>	<b>3.118</b>	<b>(0.058)</b>	<b>(0.057)</b>	The projected underspend is due to vacancy savings within the Corporate Communications team and underspends against some supplies and services budgets.	The projected underspend is expected to be in-year only.
<b>Central and Corporate Finance</b>	<b>21.837</b>	<b>22.440</b>	<b>0.603</b>	<b>0.484</b>	An in year projected underspend of (£0.111m) within the Central Loans and Investment Account. This is due to reduced level of borrowing and higher than projected income from investments, due to reserves being higher than forecast, and interest rates being lower than forecast. Additional Matrix rebate income of (£0.075m). Workforce efficiencies currently showing an underachievement of £0.278m. Additional income generating activities is projecting an underachievement of £0.300m, though work is continuing to identify other areas of opportunity. Additional in year pressure £0.143m due to non domestic rates liability on a commercial property. In year projected underspend on Audit Fees of (£0.088m). Windfall income, in year pressure £0.115m, current levels of income suggest that there will be an underachievement of windfall income in this financial year. Pension deficit recovery pressure of £0.100m, current projections suggest an under recovery of pension deficit costs due to a reduction in workforce numbers and an increase in individuals opting out of the pension fund. Following allocation to portfolios of centrally held inflation and workforce pressures, there is currently a (0.069m) projected underspend. Minor variances £0.010m.	Keep under review Keep under review Continue to identify further savings. In-year pressure only Keep under review as potential further efficiency Audit Fees reduced, additional identified efficiency. Windfall Income, keep under review. Keep under review and consider impact alongside actuarial review.
<b>Grand Total</b>	<b>251.984</b>	<b>253.537</b>	<b>1.553</b>	<b>1.421</b>		





## 2016/17 Efficiencies Outturn - Under or Over Achieved

## Appendix 3

Portfolio	Original Efficiency	Revised Efficiency	(Under)/Over Achievement
	2016/17 £(m)	2016/17 £(m)	2016/17 £(m)
<b>Central &amp; Corporate Finance</b>			
Reduction in provision for increase in pension contributions in 15/16 and 16/17.	1.360	1.360	0.000
Removal of Historical NSI Provision.	0.350	0.350	0.000
Welsh Independent Living Fund efficiency.	0.300	0.300	0.000
Additional Income Generating Activities.	0.500	0.200	(0.300)
Essential Car User Allowance.	0.500	0.500	0.000
Workforce Efficiency.	0.500	0.222	(0.278)
Reduced Contributions.	0.017	0.017	0.000
<b>Total Central &amp; Corporate Finance</b>	<b>3.527</b>	<b>2.949</b>	<b>(0.578)</b>
<b>People &amp; Resources</b>			
Finance - Implementation of Collaborative Planning Software to finance to improve and automate our processes thus enabling workforce efficiencies. Phased roll out of new finance model.	0.135	0.093	(0.042)
Review of Human Resources & Organisational Design operating model and job roles and various other efficiencies.	0.115	0.115	0.000
<b>Total People &amp; Resources</b>	<b>0.250</b>	<b>0.208</b>	<b>(0.042)</b>
<b>Governance</b>			
Legal - Increase income.	0.015	0.015	0.000
ICT - Reduction in management, staff and non pay costs.	0.300	0.300	0.000
Education ICT.	0.220	0.220	0.000
<b>Total Governance</b>	<b>0.535</b>	<b>0.535</b>	<b>0.000</b>
<b>Chief Executive's</b>			
Voluntary Sector Grants review.	0.070	0.090	0.020
<b>Total Chief Executive's</b>	<b>0.070</b>	<b>0.090</b>	<b>0.020</b>
<b>Social Services</b>			
Rationalise the number of sites where In-House short term care is	0.140	0.140	0.000
Consult on the potential to commission provision currently provided by In House Supported Living houses.	0.065	0.065	0.000
Develop a 'progression' model for Supported Living.	0.250	0.250	0.000
Develop alternative approaches to in house day services and work opportunity schemes.	0.200	0.200	0.000
Service redesign in children's services.	0.032	0.032	0.000
Review commissioning with Action for Children.	0.035	0.035	0.000
Managing the Childcare market.	0.016	0.016	0.000
Align expenditure to critical statutory provision in Children's Services.	0.100	0.100	0.000
<b>Total Social Services</b>	<b>0.838</b>	<b>0.838</b>	<b>0.000</b>
<b>Education &amp; Youth</b>			
School Modernisation.	0.187	0.123	(0.064)
Primary & Early Years Education - Maximising Deployment of Early Entitlement Foundation Phase Grant (including new model for provision of 10% teacher time in funded early years settings).	0.017	0.017	0.000
Further remodelling of Music Service to move to "full cost recovery".	0.030	0.030	0.000
Reduction in administrative IT support.	0.040	0.040	0.000
Additional Learning Needs.	0.020	0.020	0.000
English as an additional language/Gypsy Traveller Support - Current vacancy removal of post and remodelling of service delivery.	0.045	0.045	0.000
Speech & Language Service - Reduction in Service provision.	0.007	0.007	0.000
Educational Psychology Service - Current vacancy removal of post.	0.070	0.070	0.000
Inclusion Welfare Service - current vacancies - reduction in full time equivalent posts to 8.5 officers.	0.040	0.040	0.000
Looked After Children Support.	0.030	0.030	0.000
Youth Services - Youth Justice Service Staffing Reduction	0.025	0.025	0.000
Youth Services - reduction in caretaking.	0.035	0.035	0.000
Youth Service Planned Management Reductions & Vacancy SMIT reduction in staffing.	0.037	0.037	0.000
Education & Youth Portfolio Service Review Reduction in Management Structure.	0.047	0.047	0.000
<b>Total Education &amp; Youth</b>	<b>0.710</b>	<b>0.646</b>	<b>(0.064)</b>

**Organisational Change 1**

Deeside Library Relocations.	0.030	0.030	0.000
Community Asset Transfers.	0.544	0.544	0.000
Clwyd Theatr Cymru - Proposal to reduce shows and increase	0.150	0.150	0.000
<b>Total Organisational Change 1</b>	<b>0.724</b>	<b>0.724</b>	<b>0.000</b>

**Organisational Change 2**

Catering - Work process changes and office efficiency.	0.005	0.005	0.000
Catering - Staff structural change .	0.019	0.019	0.000
Catering - Stock management and control.	0.077	0.077	0.000
Catering - Increase meal numbers (income).	0.080	0.080	0.000
Catering - Debt recovery (income).	0.010	0.010	0.000
Increased Growth.	0.003	0.003	0.000
Different model of delivery (mobile).	0.004	0.004	0.000
Security/Caretaking - Staff reductions.	0.056	0.056	0.000
Security/Caretaking - Lock Down and Shift Pattern modifications.	0.020	0.020	0.000
CCTV - Staff reductions.	0.040	0.020	(0.020)
CCTV - Income increases.	0.010	0.010	0.000
Other - Campus Management.	0.030	0.015	(0.015)
Other - Maintenance.	0.005	0.015	0.010
Valuations & Estates - Lease renewals.	0.023	0.023	0.000
Office management.	0.002	0.002	0.000
Estate management cost recovery (dilapidations etc).	0.005	0.005	0.000
Property Maintenance & Design - Reduce maintenance budget.	0.150	0.150	0.000
Property Maintenance & Design - Office running costs.	0.004	0.004	0.000
Property Maintenance & Design - Office management.	0.005	0.005	0.000
<b>Total Organisational Change 2</b>	<b>0.548</b>	<b>0.523</b>	<b>(0.025)</b>

**Community & Enterprise**

Close the personal answering service for main switchboard telephone	0.065	0.065	0.000
Review of Fees and Charges for Registration Service.	0.010	0.010	0.000
Telephone Contact Centre savings.	0.100	0.025	(0.075)
Customer Services Team Restructure.	0.014	0.014	0.000
Review of Flintshire Connects budgets.	0.040	0.040	0.000
Energy Efficiency Framework.	0.050	0.050	0.000
Housing Regen and Strategy further Capitalisation.	0.030	0.030	0.000
SHARP Framework.	0.020	0.020	0.000
Welfare Rights Team Review.	0.048	0.048	0.000
Community Support Services - Management Restructure.	0.012	0.012	0.000
Community Centres.	0.048	0.048	0.000
Community Based Accommodation Support Service.	0.062	0.062	0.000
Increased use of leased properties to reduce B&B expenditure.	0.060	0.060	0.000
Response Service for Older People.	0.020	0.020	0.000
Bed & Breakfast Charging.	0.005	0.005	0.000
Supporting People restructure.	0.015	0.015	0.000
Galw Gofal Contract Fees.	0.030	0.015	(0.015)
e-billing / administration / budget costs.	0.039	0.039	0.000
Staff restructure to match staff costs to Department of Works and Pensions grant for benefits.	0.100	0.100	0.000
In-house bailiff service.	0.060	0.060	0.000
Fraud expenditure budget reduction.	0.045	0.045	0.000
Council Tax Reduction Scheme.	0.329	0.587	0.258
Supplies and Services reduction.	0.003	0.003	0.000
Business Development Restructure.	0.020	0.020	0.000
Reduction in Training Admin.	0.010	0.010	0.000
Reduction in scale of service.	0.045	0.045	0.000
Reduce community environmental projects.	0.009	0.009	0.000
Earned Income recharge of management costs to Regeneration Projects.	0.012	0.012	0.000
Senior Management Restructure.	0.055	0.055	0.000
20% Recharge of Wardens Service to HRA.	0.153	0.153	0.000
<b>Total Community &amp; Enterprise</b>	<b>1.509</b>	<b>1.677</b>	<b>0.168</b>

**Streetscene & Transportation**

Introduce an integrated transport unit.	0.200	0.200	0.000
Shared Specialist Plant with neighbouring authority.	0.050	0.000	(0.050)
Staffing Structure following Organisation Design review.	0.150	0.150	0.000
Introduce non-generic streetscene roles (3 year plan).	0.115	0.085	(0.030)
Develop energy production at landfill.	0.100	0.035	(0.065)
Rationalise Household Recycling Centres provision and provide the service through a performance based contract which would include bulky collections.	0.250	0.250	0.000
Introduce 7 day working and no Christmas collection catch up.	0.050	0.050	0.000
Diagnostic proposals waste.	0.050	0.050	0.000
Suspend garden waste collections November to February.	0.025	0.025	0.000
Remove the existing policy of returning for missed bin waste collections.	0.075	0.035	(0.040)
Review of Bulky Waste Collection.	0.025	0.025	0.000
Construction of a waste handling and biomass production facility at Greenfield.	0.100	0.080	(0.020)
Car Parking Charges.	0.200	0.165	(0.035)
Replace Demand Responsive Transport with non-subsidised service.	0.075	0.075	0.000
Cancel Real Time Info System	0.005	0.005	0.000
Charge maintenance of Bus Shelters to Community & Town Councils.	0.020	0.000	(0.020)
Review subsidised bus routes.	0.250	0.250	0.000
Remove the subsidy for the Community Rail Officer.	0.010	0.005	(0.005)
Externalise the Stores Managed Service.	0.050	0.020	(0.030)
Externalise grass cutting service.	0.025	0.025	0.000
7 day operations across all service areas.	0.025	0.025	0.000
Extend night working.	0.025	0.025	0.000
Reduced Street Lighting Resource	0.013	0.013	0.000
Remove second grass cut for highways verges	0.020	0.020	0.000
Final phase of public convenience review.	0.020	0.020	0.000
Pass Maintenance Liability and Cleanliness of Cemeteries to Town & Community Councils.	0.050	0.000	(0.050)
Diagnostic proposals Streetscene.	0.050	0.050	0.000
Probation Service to take on Litter Collections in some areas.	0.100	0.050	(0.050)
Part night lighting in all residential areas.	0.030	0.030	0.000
<b>Total Streetscene &amp; Transportation</b>	<b>2.158</b>	<b>1.763</b>	<b>(0.395)</b>

**Planning & Environment**

Staffing - management restructure.	0.105	0.105	0.000
Staffing - service review.	0.127	0.088	(0.039)
Self financing for Public Protection Services.			
- Animal & Pest Control.			
- Licencing Charging.	0.050	0.020	(0.030)
Various Planning Efficiencies.	0.101	0.101	0.000
Reduce cost of newspaper advertising.	0.010	0.010	0.000
Savings from Development Management process improvements.	0.020	0.020	0.000
<b>Total Planning &amp; Environment</b>	<b>0.413</b>	<b>0.344</b>	<b>(0.069)</b>

<b>Total 2015/16 Budget Efficiencies</b>	<b>100</b>	<b>£</b>
<b>Met from Contingency Reserve</b>		<b>11.282</b>
<b>Revised Efficiency Target</b>	<b>100</b>	<b>10.521</b>
<b>Total Projected 2015/16 Budget Efficiencies Underachieved</b>	<b>9</b>	<b>0.985</b>
<b>Total Projected 2015/16 Budget Efficiencies Achieved</b>	<b>91</b>	<b>9.536</b>



**APPENDIX 4**

**Movements on Council Fund Unearmarked Reserves**

	<b>£m</b>	<b>£m</b>
Total Reserves as at 1 April 2016	10.144	
Less - Base Level	(5.769)	
Total Reserves above base level available for delegation to Cabinet		<b>4.375</b>
Less - allocation from contingency reserve to meet historic child claims		(0.133)
Less - allocation from contingency reserve to meet costs of summer play schemes		(0.076)
Less - allocation from contingency reserve to meet shortfall in the essential car user allowance efficiency		(0.211)
Less - allocation from contingency reserve to meet shortfall in the community asset transfers efficiency		(0.200)
Less - allocation from contingency reserve to meet shortfall in the rationalisation of household recycling centres efficiency		(0.250)
Less - allocation from contingency reserve to meet shortfall in the Flint car park income efficiency		(0.100)
Less - allocation from contingency reserve to meet shortfall in the County Hall car park income efficiency		(0.100)
Less - allocation from contingency reserve to meet the resource requirements for specialist social work for child protection		(0.100)
Less projected overspend as at Month 6		(1.553)
<b>Total projected Contingency Reserve as at 31<sup>st</sup> March 2017</b>		<b>1.652</b>



Budget Monitoring Report  
Housing Revenue Account Variances

MONTH 6 - SUMMARY

Service	Revised Budget (£m)	Projected Outturn (£m)	Variance (£m)	Last Month Variance (£m)	Cause of Major Variance	Action Required
<b>Housing Revenue Account</b>						
Income	(31,899)	(31,879)	0.020	0.025		
Capital Financing - Loan Charges	7,285	7,124	(0.161)	(0.161)	The projected underspend of £0.161m relates to a reduction in the anticipated borrowing costs apportioned to the HRA. This is due to the reduction in our total borrowing requirement and the reduction in interest rates following the BREXIT referendum.	
Estate Management	1,633	1,599	(0.034)	(0.058)		
Landlord Service Costs	1,207	1,202	(0.005)	(0.010)		
Repairs & Maintenance	9,546	9,681	0.135	0.172	The reduced borrowing costs have allowed for £0.172m of additional resource to be allocated to Void properties. This will support the significant work being undertaken in empty properties contributing to the achievement of the Welsh Housing Quality Standards.	
Management & Support Services	2,232	2,314	0.082	0.028	The projected revenue expenditure for fleet recharges has been reduced by £0.042m as we have identified that expenditure relating to the team working on disabled adaptations can be capitalised. The remaining £0.005m relates to minor variances. £0.023m relates to site investigation fees relating to the SHARP project which are in addition to the original budget. If schemes are approved, these costs can be capitalised and will not impact on revenue. The remaining £0.027m relates to minor variances.	
Capital Expenditure From Revenue (CERA)	10,077	10,077	0.000	0.000		
Contribution To / (From) Reserves	(0,080)	(0,118)	(0,037)	0.003		
<b>Total Housing Revenue Account</b>	<b>0.000</b>	<b>0.000</b>	<b>0.000</b>	<b>0.000</b>		

