



NOTTINGHAMSHIRE
Fire & Rescue Service
Creating Safer Communities

Nottinghamshire and City of Nottingham
Fire and Rescue Authority
Finance and Resources Committee

REVENUE, CAPITAL, AND PRUDENTIAL CODE MONITORING REPORT TO FEBRUARY 2022

Report of the Chief Fire Officer

Date: 22 April 2022

Purpose of Report:

To report to Members on the 2021/22 financial performance of the Service and Prudential Code monitoring to the end of February 2022.

Recommendations:

It is recommended that Members:

- Note the contents of this report;
- Approve slippage of £1.166m for the rescue pumps to be slipped into 2022/23;
- Approve the creation of a £200k earmarked reserve for costs arising from the McCloud pension remedy.

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1. BACKGROUND

- 1.1 Budget monitoring is a key aspect of financial management for the Fire Authority. Regular reporting of spending against the revenue budgets is a check that spending is within available resources and if necessary, allows for financial resources to be re-assigned to meet changing priorities.
- 1.2 This report covers those areas with a higher risk of significant variance. An assessment of this risk has been made in the light of the size of the budgets selected and/or previous experience of variances, as well as the emergence of actual variances. It is vital that an overview of the budgetary position during the year is maintained, so that appropriate action can be taken in respect of significant variances and the budget is managed as a whole.
- 1.3 Monitoring against the revised prudential indicators is also included in this report, as required in the Prudential Code published by the Chartered Institute of Finance and Accountancy (CIPFA).

2 REPORT

REVENUE BUDGET

- 2.1 The revenue monitoring position is set out in Table 1 below. It shows a forecast outturn position of £46.107m, which is a £234k underspend against the revised budget of £46.341m.

Table 1 – Summary Expenditure and Funding Position

	2021/22 Budget £'000	Revised Budget £'000	Forecast Outturn £'000	Variance £'000
Net Expenditure	45,302	46,341	46,107	(234)
Revenue Support Grant	(5,452)	(5,452)	(5,452)	0
Business Rates (including related grants)	(10,860)	(10,860)	(10,860)	0
Pension Grant	(2,340)	(2,340)	(2,340)	0
Council Tax	(26,650)	(26,650)	(26,650)	0
General Fund	0	0	234	234
Earmarked Reserves	0	(1,039)	(1,039)	0
Total	0	0	0	0

- 2.2 A more detailed analysis of expenditure can be found at Appendix A. Major variances on specific budgets are shown below.
- 2.3 **WHOLETIME PAY:** The forecast for total wholetime pay is £93k below the revised budget. However around £330k of expenditure has arisen from activities relating to the Covid-19 pandemic and most of the costs are recoverable. When recovered costs and secondment income are taken into consideration there is an overall underspend of £397k. More details about the cost of supporting the vaccination programme can be found at section 2.7 below.
- 2.4 **ON-CALL PAY:** Overall, on-call pay is expected to overspend by £197k. The main areas of overspend are turnout payments and payments relating to sickness absence and modified duties. The number of turnout hours claimed during the first 11 months of the year is higher than the same period in 2020/21. Turnout payments are difficult to forecast as they are driven not only by the number of incidents, but also by the duration of the incidents and by the numbers of people crewing the appliance. The payment rate received by individuals for both sick pay and modified duties is based on their earnings from the previous year which were inflated due staff being available during lockdown and the increased activity due to the service's response to Covid.
- 2.5 **NON-UNIFORMED PAY:** non-uniformed pay is expected to underspend by £167k (after compensating for secondment income, posts being funded from grants, and expenditure being recovered from partner agencies). The budget calculation assumes a vacancy level of 3% but the current level is 11%.
- 2.6 **PENSION COSTS:** pension costs, including scheme sanction charges, are expected to overspend by £75k. This is largely due to the creation of an accounting provision for estimated costs relating to the McCloud remedy. It is possible that additional provisions will be created once more details of the cases and their likely financial impact on the Authority are known. There is currently a lot of uncertainty around the overall financial impact of the McCloud remedy. For this reason, it is recommended that a new earmarked reserve of £200k is established in 2022/23 in order to mitigate this risk.
- 2.7 **VACCINATION PROGRAMME:** The Service has provided both uniformed and non-uniformed staff to the Covid-19 vaccination programme. During the period from 1 April to 6 Feb over 20,000 staff hours have been provided. The majority of the costs have been reclaimed from the clinical commissioning group, and the deficit of £41k has been funded from an NHS Support Covid grant received from the Home Office.
- 2.8 **TRAINING COSTS:** the forecasted underspend of £80k has two underlying causes. Firstly, many training courses have switched from in-person delivery to webinars and online conferences, and this has reduced training costs. The second factor is that some departments are focussing on their core business in order to catch up on projects and workloads affected by

the pandemic, and as a result some development training has been delayed.

2.9 **TRANSPORT COSTS:** the forecasted overspend is £106k. This is largely comprised of the following significant variances:

- The budget for vehicle equipment is expected to underspend by £65k. The budget includes an amount for national resilience vehicles which is no longer required, and the budget for 2022/23 has been reduced accordingly.
- Unplanned fleet maintenance is expected to overspend by £305k. The budget assumed that 6,000 hours would be required for labour, but the total number of labour hours so far this year significantly exceeds this amount. This is partly due to an ageing fleet. Budget holders are working with VIA to prioritise the fleet repairs for the rest of 2021/22, and the issue is being addressed in the 2022/23 budget.
- The budget for officers' car leases is expected to underspend by £86k. The £42k budget for car leasing is no longer required as the contract has now ended, so this budget has been removed for 2022/23. £6k of invoices that no longer need to be paid have been credited back to the account. In 2018/19 a provision was created for the estimated cost of tax charges relating to officers' car leasing. The actual cost of £32k has now been settled and was considerably lower than first estimated. The remaining unused provision of £38k has been credited back to revenue, increasing the total underspend to £86k.
- The budgets for mileage and public transport costs are expected to underspend by a total of £61k as more meetings and training events are now taking place online. The decrease in detachments due to measures put in place to reduce the spread of the Covid-19 virus between stations has also affected spending on mileage payments.
- The fuel budget is expected to overspend by £33k. Fuel prices are rising, and the number of miles driven by Service vehicles has increased. This is partly due to an increase in the number of Safe and Well visits carried out.
- There is a £54k underspend relating to vehicle insurance due to a retendering of the contract. Further details of the insurance contract can be found in paragraph 2.11.

2.10 **PREMISES COSTS:** the forecasted underspend is £35k. The majority of this variance relates to business rates, which is expected to underspend by £51k. A review of business rates has been carried out and this has led to the Authority receiving refunds of £265k for 2020/21 (net of £97k in fees paid to the surveyors). Further refunds are expected for 2021/22. It is possible that the Authority will also receive a business rates refund relating

to Headquarters, but as it is not certain at this stage this has not been included in the estimated outturn.

- 2.11 **SUPPLIES & SERVICES:** the forecasted overspend is £11k. There have been significant underspends on insurance due to savings on the new contract (£99k) which has offset overspends in audit fees(45k), operational equipment (£41k).
- 2.12 **SALES, FEES & CHARGES:** The forecasted surplus of £286k mostly relates to the recovery of costs related to Covid-19 related activities. This has been used to offset the additional costs included in the paragraphs above.
- 2.13 **OTHER INCOME:** There is a forecasted surplus of £431k relating to other income. £240k of this relates to government grants, including £63k for fire protection, £29k for Firelink, £77k for ESMCP. There is also a £181k surplus relating to apprenticeship levy income, which was not budgeted for as it was not clear at the time how much income the Authority could expect to receive. An estimate for this has been included the budget for 2022/23.
- 2.14 **CAPITAL FINANCING COSTS:** There is a forecasted overspend of £331k. The net overspend is comprised of the following variances:
- Interest charges are expected to underspend by £46k as interest rates have been lower than anticipated. The Authority borrowed £2m from the Public Works Loan Board in October and a further £4m in January. This enabled the Authority to secure debt at relatively low rates before bank rate increases and higher inflation began to push up gilt yields and therefore PWLB rates.
 - Minimum revenue provision (MRP) charges are expected to underspend by £21k. This is due to a decision to fund some ICT capital expenditure from a revenue contribution to capital in 2020/21.
 - It is proposed to utilise up to £400k revenue funding to finance the capital programme in order to fund short life equipment. This will reduce the minimum revenue position over the next 5 years and assist with reducing the budget deficit detailed in the budget report to Fire Authority in February 2022. The funding for the Capital Programme will be confirmed in the final outturn report to this Committee on 24 June 22.

RESERVES

- 2.15 Details of the use of reserves during 2021/22 can be found in Appendix B.
- 2.16 Expected levels of reserves at 31 March 2022 are £9.993m as detailed in Table 3 below.

- 2.17 The opening balances as at 1 April shown in the table below are provisional and may change, as the audit of the 2020/21 Statement of Accounts has yet to be finalised.

Table 3 – Anticipated Movement in Reserves 2021/22

Reserves	Balance 01/04/21 £'000	Anticipated Use 2021/22 £'000	Expected Balance 31/03/22 £'000
Contributions from earmarked reserves ¹	5,529	(959)	4,570
General Fund ¹	5,087	234	5,321
Total	10,616	(725)	9,891
ESMCP² Regional Reserve¹	182	(80)	102
Total	10,798	(805)	9,993

¹ Provisional opening balance figures

² Emergency Services Mobile Communications Programme

- 2.18 The Emergency Services Mobile Communications Programme (ESMCP) regional reserve has been shown separately to those reserves held by the Authority to reflect that the funds are to be allocated regionally and do not belong to Nottinghamshire Fire and Rescue Service (NFRS).
- 2.19 The general reserve is predicted to be £5.321m at the end of the financial year. This is above the minimum level of £4.5m agreed by Fire Authority in November 2021.
- 2.20 The Authority received Covid-19 grants from central government totalling £1.211m. At 31 March 2021 the unspent balance of £453k was transferred to an earmarked reserve and carried forward to 2021/22. The entire balance of this earmarked reserve has now been spent. The Authority will continue to record additional expenditure arising as a result of the pandemic even though the government funding has been spent, so that the impact on the revenue budget can be assessed. The earmarked reserve has been allocated as follows:

Expenditure description	Total 2021/22 £'000
Employee costs	326
Premises costs	41
Transport costs	19
Supplies and Services costs	67
Total	453

CAPITAL PROGRAMME

2.21 The 2021/22 Capital Programme approved by Fire Authority in February 2021 was £5.835m. After the addition £2.741m slippage from 2020/21 of and other adjustments approved this year (mostly timing adjustments for Worksop Fire Station and Eastwood Fire Station), the revised Capital Programme for 2021/22 is £9.9m. The total capital spend to date is £5.165m and the forecast outturn expenditure is £6.161m. The current capital programme is shown at Appendix C. The most significant areas of variance are detailed below.

ICT

2.22 The ICT programme has been developed from the Digital Strategy. It includes replacement equipment and software and supports the specific schemes which underpin the strategy.

2.23 The Human Resources (HR) system upgrade was a 2020/21 project created to enable document scanning to retain documents electronically ahead of the move to the new joint Headquarters. Additional expenditure of £8k has been incurred on the project. This will be funded from underspends elsewhere in the capital programme.

2.24 The £185k Rostering project has been slightly delayed and slippage in the region of £35k is anticipated. This will be monitored, and the underspend will be requested to be slipped into 2022/23.

2.25 The ICT Replacement Programme is used to replace equipment that has reached the end of its life. A review of the programme has recently been undertaken and it has become apparent that some IT equipment has not been included in the programme, particularly the IT equipment at stations which is becoming obsolete and now needs replacing as a matter of urgency. A robust long-term plan is now being put in place and future budgets will be reviewed as part of the budget process.

2.26 The Performance Management System project is now complete.

2.27 The Emergency Services Mobile communications project, Tri service and Emergency Services Network original timeframe has slipped nationally, and it is currently anticipated that £302k will be slipped into 2022/23 at this stage.

2.28 The Occupational Health system original budget may prove to be insufficient for the project - an additional £18k is available in Earmarked Reserves for this purpose should it be required.

ESTATES

2.29 The new build (project phase 3 works) at Joint Head Quarters is 99% complete with the Notts Police and NFRS granted occupation in late January 2022, there are however some outstanding tasks preventing practical completion from being issued. Due mechanical and electrical design the

savings gained at tender have now been expended bringing the budget back to the original £18m of which NFRS has a liability capped at £3.461m, which we will be expected to pay. Phase 4 works (alterations and refurbishment of the existing buildings) have returned tender prices £750k over the pre-tender estimate.

- 2.30 Value Engineering is being carried out with the preferred bidder to reduce this amount, however it is likely the overall project budget will be overspent by over half a million pounds, that said NFRS should not be expected to contribute more than the capped amount. Phase 4 works are due to complete in August 2022, which may delay the closing of Bestwood Lodge. Other project works include the relocation of Stores and the Diesel Fuel Tank which are still in the design stage but forecasted to complete in July 2022. The overall NFRS JHQ project is forecasted to be slightly under the approved budget of £4.5721m.
- 2.31 Worksop Station - The project is progressing well and is still forecasted to complete at the end of April 2022.
- 2.32 Eastwood Station – A feasibility study costing £16k for a new Fire and Ambulance station in Eastwood is nearing completion, the results of which will be considered in the proposed revision of the 2022-2025 Property Strategy. The initial early results are the new Fire and Ambulance station constructed on the existing site would cost in the region of £3.5m with EMAS' capital contribution of £1.5m. Unfortunately EMAS, on receiving the benchmark figures and after previously committing to the project have now withdrawn, meaning the original study is now flawed. A request to redo the study for a Fire Station only has been submitted and a revised fee proposal is awaited.
- 2.33 Hucknall Fire Station project is now complete with an underspend of £80k, it is no longer required for 2021/22 a capital receipt of £385k for the sale of Hucknall will be used to finance the capital programme.

EQUIPMENT

- 2.34 The CCTV and the Airbag Replacement projects are now complete.
- 2.35 The Fire Gloves project £104k was approved July 2021, with an additional £50k in and Earmarked reserve. This project is now underway and required sizes for staff are being collated. The order has been placed, however due to delays in the supply chain these may not arrive before the end of the year and is this is the case the budget will be required to slip into 2022/23.
- 2.36 The Department for Environment, Food and Rural Affairs (DEFRA) have drawn up the specification for the water rescue equipment, which has been adopted by NFRS. The tender process is now complete, but the tender price has come in over the initial budget approval has been granted for underspends within the capital equipment be used to fund the additional £25k required. This project will now be delayed due to the lead time so the slippage of £105k will be required to be carried forward to 2022/23.

- 2.37 The Airbag project is now complete.
- 2.38 The National Inter-agency Liaison Officers (NILO) and Specialist Responders project was added to the capital programme in January 22 following the receipt of a £13,700 capital grant to purchase equipment. This project is expected to slip into 2022/23.

TRANSPORT

- 2.39 The Fleet Replacement programme is derived from the Fleet Strategy and reflects current and future expected demand.
- 2.40 The Rescue Pump Budget of £1.018m is for the purchase of fire appliances. The specification has been finalised and the tender progress is in progress with the order likely to be raised in April. The lead time is expected to be approximately 12 weeks due to extended delivery times in the vehicle industry following Covid-19. Therefore, it is requested that the budget of £1.166m be slipped into 2022/23.
- 2.41 The light vehicles budget for 2021/22 of £179k, is for the purchase of 6 pool vehicles (£111k) 1 stores vehicle (£21k) and a principal officer's vehicle (£47k). Due to a worldwide shortage of parts, current new vehicles lead times are rather long. The £179k is likely to now be required in 2022/23.

PRUDENTIAL CODE MONITORING

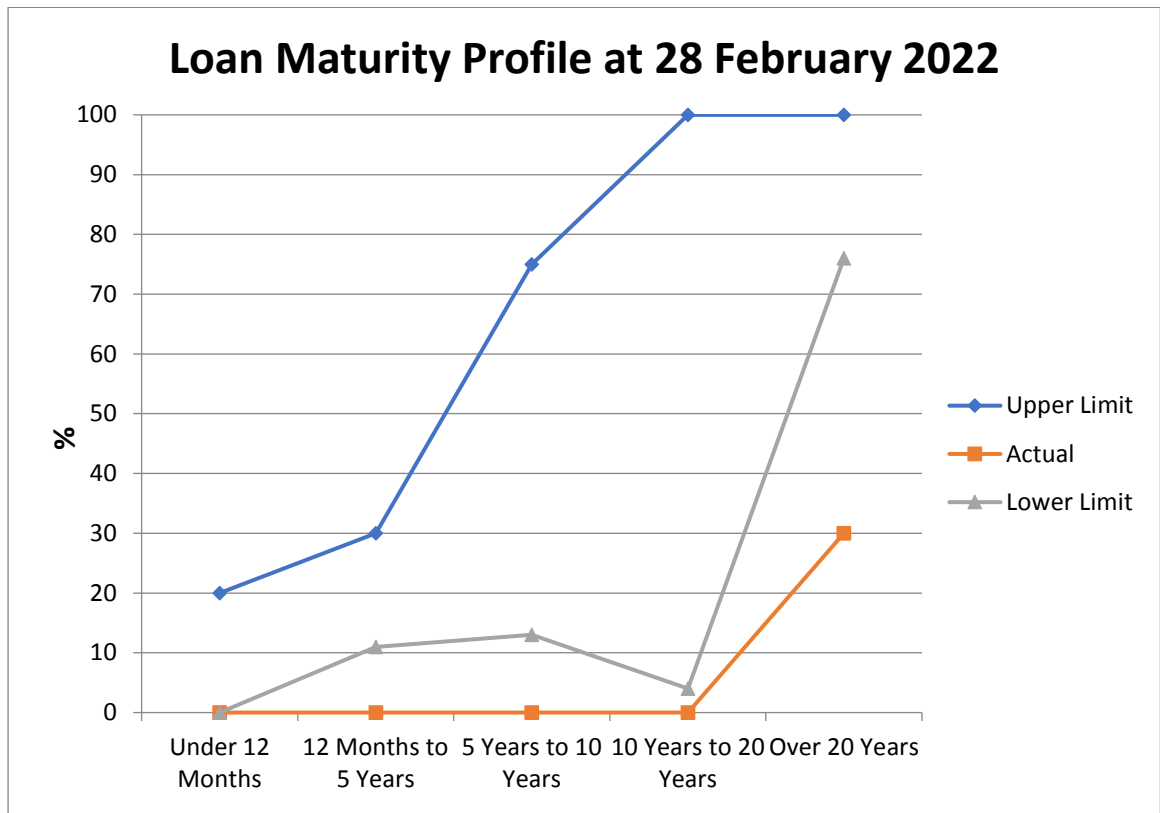
- 2.42 The Fire Authority approved the prudential indicators for 2021/22 at its meeting on 26 February 2021. The Prudential Code requires that performance against these indicators is reported to Members.
- 2.43 The approved indicators along with performance as of 31 February 2022 are shown in the table below. There are some indicators which cannot be calculated until the year end expenditure is known.

Table 4 - Prudential Code Monitoring

Prudential Indicator	Approved Indicator	As at 28 February 2022
Estimate of Ratio of Financing Costs to Net Revenue Stream	5.4%	Year End Only
Estimate of Total Capital Expenditure to be Incurred	£5,835,000	Year End Only
Actual Borrowing		£28,932,000
Estimate of Capital Financing Requirement	£31,971,000	£31,971,000
Operational Boundary	£33,959,000	£33,959,000
Authorised Limit	£38,255,000	£38,255,000
Upper limit for fixed rate interest exposures	100%	100%
Upper limit for variable rate interest exposures	30%	30%
Loan Maturity:	<u>Limits:</u>	
Under 12 months	Upper 20% Lower 0%	See Graph
12 months to 5 years	Upper 30% Lower 0%	See Graph
5 years to 10 years	Upper 75% Lower 0%	See Graph
Over 10 years	Upper 100% Lower 0%	See Graph
Over 20 years	Upper 100% Lower 30%	See Graph
Upper Limit for Principal Sums Invested for Periods Longer than 365 Days	£2,000,000	0
Upper limit for internal borrowing as a % of the Capital Financing Requirement	20%	-2.84%

2.44 The total borrowing at the end of March 2022 was £32.9m, including £2m taken in January to take advantage of low rates. This exceeds the Estimate of Capital Financing Requirement, but within the Operational and Authorised Limits set out in Table 4. The Authority should ensure that gross debt does not except in the short term, exceed the total capital financing requirement in the preceding year plus the estimate of any additional capital financing requirement for the current and next two financial years. The Service will be undertaking a review of the long-term capital programme in the coming months to ensure it best meets the needs of the Community Risk Management Plan and ensures the long-term sustainability of the Authorities resources. This is expected to deliver efficiencies which will keep the CFR within the £40m limit which has been approved for future years.

2.45 The loan maturity profiles are all within the limits set. These are best demonstrated by graph:



2.46 Investments as of 31 March 2022 totalled £8m. Investment rates are monitored within the benchmarking group supported by Link Asset Services. There are seven councils and NFRS within the group. As at the end of December 2021, NFRS weighted average rate of return was 0.15%, compared with a group average of 0.17%.

3. FINANCIAL IMPLICATIONS

The financial implications are set out in the body of the report.

4. HUMAN RESOURCES AND LEARNING AND DEVELOPMENT IMPLICATIONS

There are no human resources or learning and development implications arising directly from this report. Some of the efficiency targets will have had staffing implications which were considered as part of the decision-making process at the time.

5. EQUALITIES IMPLICATIONS

An equality impact assessment has not been undertaken because this report is not associated with a policy, function or service. Its purpose is to explain variances to the approved budget which reflects existing policies.

6. CRIME AND DISORDER IMPLICATIONS

There are no crime and disorder implications arising from this report.

7. LEGAL IMPLICATIONS

There are no legal implications arising directly from this report.

8. RISK MANAGEMENT IMPLICATIONS

Budget monitoring and the regular receipt of financial reports is key to managing one of the most significant risks to the organisation, that of financial risk. The process of budget monitoring is a key risk management control measure, as are the management actions which are stimulated by such reporting.

9. COLLABORATION IMPLICATIONS

This report identifies several areas where collaboration is taking place between NFRS, other fire authorities, East Midland Ambulance Service and Nottinghamshire Police. Opportunities for collaboration around asset use and ownership are continually being investigated.

10. RECOMMENDATIONS

It is recommended that Members:

- 10.1 Note the contents of this report.
- 10.2 Approve slippage of £1.166m for the rescue pumps to be slipped into 2022/23.
- 10.3 Approve the creation of a £200k earmarked reserve to mitigate the financial risks arising from the McCloud pension remedy.

11. BACKGROUND PAPERS FOR INSPECTION (OTHER THAN PUBLISHED DOCUMENTS)

None.

Craig Parkin
CHIEF FIRE OFFICER

**REVENUE BUDGET MONITORING POSITION
AS AT 28 FEBRUARY 2022**

Budget Area	Annual Budget £'000	Revised Budget £'000	Exp to Date £'000	Forecast Outturn £'000	(Under) / Over Spend Against Revised budget £'000
Employees	36,140	37,141	33,915	37,221	80
Premises	2,801	2,839	2,062	2,804	(35)
Transport	1,794	1,823	1,666	1,929	106
Supplies & Services	3,757	3,959	3,361	3,970	11
Third Party	783	883	546	873	(10)
Support Services	177	166	52	166	0
Capital Financing Costs	2,431	2,488	1,979	2,818	330
Fees and Charges	(362)	(374)	(440)	(660)	(286)
Other Income	(2,220)	(2,584)	(767)	(3,015)	(431)
Net Cost	45,302	46,341	42,374	46,107	(234)
Financed by:					
Government Funding	(12,729)	(12,729)	(11,816)	(12,729)	0
Non-Domestic Rates	(2,010)	(2,010)	(2,515)	(2,010)	0
Council Tax	(26,650)	(26,650)	(23,985)	(26,650)	0
Pension Grant	(2,340)	(2,340)	(2,340)	(2,340)	0
Business Rates Covid Relief Grant	(1,573)	(1,573)	(1,573)	(1,573)	0
Earmarked Reserves	0	(1,039)	(1,039)	(1,039)	0
General Reserve	0	0	0	234	234
Funding Total	(45,302)	(46,341)	(43,268)	(46,107)	234
Total	0	0	(894)	0	0

ESTIMATED RESERVE POSITION AT 31 MARCH 2022

Reserve	Opening Balance* 01/4/21 £'000	Movement During 2021/22 £'000	Reallocation Approved in MTFS £'000	Closing Balance 31/3/22 £'000
Resilience Crewing and Training	348	9	(333)	24
Prevention Protection and Partnerships	429	(157)	(69)	203
Business Systems Development	59	0	0	59
Transformation and Collaboration	1,799	(489)	(785)	525
Operational	673	(30)	(100)	543
Covid-19	1,054	(407)	(600)	47
ESN Reserve	1,307	(80)	0	1,227
Headquarters move	0	0	50	50
Budget Pressure Support	0	0	937	937
Efficiency Programme	0	0	900	900
Other	42	114	0	156
Total	5,711	(1,039)	0	4,672
General Reserve	5,087	234	0	5,321
Total Reserves	10,798	(805)	0	9,993

*Provisional opening balance figures

APPENDIX C

Capital Budget Monitoring as at 28 February 2022

CAPITAL PROGRAMME	Approved Budget 2021/22	Approved Changes to Budget 2021/22	Revised Budget 2021/22	Spend to Date	(Under)/Over Budget	Estimated Outturn to the end of March 2021	Outturn Variance
ICT & COMMUNICATIONS							
HR System Upgrade				8	8	8	8
Business Process Automation		19	19	14	-5	19	
Mobile Computing	100	6	106	88	-18	102	-4
HQ - Link ICT Replacement	30	40	70	8	-62	64	-6
ICT SharePoint Internet/Intranet		16	16	18	2	28	12
Performance Management System				3	3	3	3
ESMCP Grant from DCLG (ESN)		41	41		-41		-41
Tri-Service Control Project		161	161		-161		-161
Unit4 Business World Upgrade	30	-30					
ICT funded from Covid				13	13	13	13
Replacement Equipment	50	125	175	56	-119	179	4
HQ Project - Cloud Migration Work	150		150	2	-149	12	-138
Emergency Services Mobile							
Communication Programme ESN	100		100		-100		-100
Rostering Project - ICT Capital	185		185	12	-173	150	-35
One off Projects - ICT Capital	35		35	32	-3	35	
Occupational Health - ICT Capital	65		65	36	-29	65	
	745	378	1,123	290	-833	678	-445
ESTATES							
Joint Headquarters Project	1,623	1,155	2,778	2,073	-705	1,991	-787
Workshop Fire, Police and Ambulance Station Project (capital – strategic new build project)	2,000	1,662	3,662	2,328	-1,334	2,822	-840
Newark Fire Station		10	10		-10		-10
Hucknall Fire Station		94	94	16	-78	16	-78
Eastwood Fire station		16	16	8	-8	16	
	3,623	2,937	6,560	4,425	-2,135	4,845	-1,715
EQUIPMENT							
CCTV - vehicles		100	100	94	-6	105	5
Water Rescue - Capital	100	25	125		-125	20	-105
Gloves		143	143		-143	143	
Air Bag Replacements		41	41	43	2	43	2
National inter-agency Liaison Officer and specialist responders						14	14
	100	309	409	138	-271	325	-84
TRANSPORT							
Vans & Other Light Vehicles	179	313	492	293	-199	313	-179
Rescue Pumps	1,018	148	1,166		-1,166		-1,166
Special Appliances	150		150	20	-130		-150
	1,347	461	1,808	313	-1,495	313	-1,495
	5,815	4,085	9,900	5,165	-4,735	6,161	-3,739

Capital Programme Financing 2021/22

TO BE FINANCED BY	Actual	Estimated Outturn
Revenue contributions to capital	428	428
Earmarked Reserve	0	50
Capital Grant (Nilo)	0	14
Capital Receipts - Property	412	429
Internal Financing	4,325	5,240
Total	5,165	6,161