



**NOTTINGHAMSHIRE**  
**Fire & Rescue Service**  
*Creating Safer Communities*

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

# **REVENUE AND CAPITAL MONITORING REPORT TO AUGUST 2016**

Report of the Chief Fire Officer

**Date:**

**Purpose of Report:**

To report to Members on the financial performance of the Service in the year 2016/17 to the end of August 2016. This report focuses on those key areas where outturn variances are likely to occur.

## **CONTACT OFFICER**

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## 1. BACKGROUND

- 1.1 Budget monitoring is a key aspect of financial management for the Fire and Rescue Authority. Regular reporting of spending against both the revenue and capital 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 For this report, those key areas with a higher risk of significant variance are reported on. 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.
- 1.3 In this financial year, the overall revenue budget is at its lowest level since 2007/08 and 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.

## 2 REPORT

### REVENUE BUDGET

- 2.1 **Headlines:** When the 2016/17 revenue budget of £41.295m was approved by the Fire Authority in February 2016 it was on the basis that a £98k deficit in the budget would be supported by a transfer from general reserves. This was in line with the Medium Term Financial Strategy which sets out as a principle that financial planning will take account of the possible use of reserves to minimise the effect of reductions in funding as a means of transition. However, at this stage in the year there is a forecasted underspend of **£683k** so the transfer from general reserves is unlikely to be necessary.
- 2.2 The forecasted underspend of £683k is largely due to two significant variances, the first of which is a forecasted underspend of £386k relating to interest charges. The second significant variance has arisen due to the number of wholetime employees falling faster than expected, meaning that staffing levels have already decreased to 478.6 FTE against the new approved establishment of 476. This, together with further retirements forecasted before the end of the financial year, means that the wholetime pay budget is no longer expected to significantly overspend. The creation of a £350k earmarked reserve, which Members approved to support the wholetime pay budget during this period of transition, is therefore unlikely to be required. This has resulted in a forecasted underspend of £350k. These two key variances are explained further in the report below. The Revenue Monitoring position is shown in summary at Appendix A.
- 2.3 **Wholetime Pay:** the variance to date is a £114k overspend, and this budget is expected to be overspent by **£34k** by the end of the financial year. This is due to four main reasons:

- The Wholetime establishment was reduced to 476 from 1 April 2016, and at that time it was assumed that the actual number of employees would not reduce to this level through natural turnover until approximately the end of the financial year. However, there have been 13 retirements during the period 1 April to 31 August, with a further two confirmed for September. As at the end of August, the number of Wholetime employees in post had reduced to 478.6 full time equivalent (FTE). This over-establishment of posts in the first five months of the year has caused an overspend of £157k to date. Although it is difficult to accurately forecast retirements, it is likely that there will be at least eight more retirements before the end of the financial year. As a result, the underspend accruing as the number of staff falls below the establishment level will almost offset the overspend arising in the first half of the year and a net £26k overspend is forecasted for the full financial year. Members approved the creation of a £350k earmarked reserve in 2016/17 to support the Wholetime pay budget during this period of transition, and in June Members of this committee approved a virement of £108k from this reserve into the Wholetime pay budget to fund the overspend that was forecast at that time. This virement has since been reversed, as current forecasts indicate that this earmarked reserve will not be required.
- Pre-planned and operational overtime is overspent to date by £15k, and it is forecasted to be overspent by £121k by the end of the financial year. This is mainly due to an increase in pre-planned overtime to cover vacancies on the ridership.
- The forecasted overspend of £34k includes expenditure of £73k relating to employee costs for the Emergency Services Mobile Communications Project (ESMCP). This expenditure could be funded from an earmarked reserve, which would change the £34k forecasted overspend to a £38k underspend.
- The wholetime pay budget includes £185k for short term project work, which was intended to support key projects such as the ESMCP, Tri-Service Control Phase 2 and “Shaping the Future” work. None of this money has needed to be spent to date as costs have been covered within the main Wholetime pay budget, although this project work will impact on overtime requirements as indicated above. The resulting underspend of £185k is included within the overall forecasted overspend of £34k.

2.4 **Retained Pay:** This budget is overspending by £18k, but this overspend is expected to reduce to **£12k** by the end of the financial year due to the timing of expenditure on paid annual leave. The forecasted overspend is mainly due to higher than expected expenditure on drills and training, which can be attributed to the relatively high number of recently recruited retained firefighters.

2.5 **Administrative and Support Pay:** the variance to date is an underspend of £117k, and this budget is expected to underspend by **£160k** by the end of the financial year. £31k of the forecasted £160k underspend relates to net savings arising from the restructuring of posts in Corporate Support,

and £72k relates to posts which have been deleted from the Prince's Trust establishment. The remaining underspend has arisen due to a number of vacant posts, although the savings relating to these are being partially offset by the appointment of a number of temporary posts which have been approved to work on projects such as Public Sector Network (PSN). The cost of this project work is around £112k.

- 2.6 **Training:** the training budget is overspent by £48k to date, but it is expected to be underspent by **£11k** by the end of the financial year. The forecasted underspend is due to a combination of a £15k overspend relating to specialist rescue training, and a £26k underspend relating to the Prince's Trust. Specialist rescue is overspending because additional accommodation costs have been incurred. The Prince's Trust expenditure budget was set prior to the decision to reduce the number of teams being run, and this reduction in the level of activity will lead to an underspend. Further detail about the financial position of the Prince's Trust can be found in paragraph 2.14.
- 2.7 **Pension Costs:** the pension revenue budgets are overspent to date by £139k, however this overspend is expected to reduce to **£92k** at year end. This overspend is due to two main reasons:
- Ill health charges are forecast to overspend by £114k. This is largely due to the ill health retirements of four employees in 2014/15, the final instalment of which will impact on the revenue budget this year. The forecast outturn also includes the cost of one lower tier retirement which took place in July, and the estimated cost of three additional lower tier retirements (one Wholetime and two retained) which are likely to occur before the end of the financial year. There is an earmarked reserve which can be used to support this budget if required.
  - The budget for injury pensions is expected to underspend by £22k due to there being no new injury pensions so far this year compared to a budget assumption of one new case.
- 2.8 **Redundancy and Severance Payments:** redundancy costs of £13k have been incurred, resulting in a **£51k** underspend against a £64k budget. There has been one redundancy, which occurred as a result of the reduction in the size of the Prince's Trust Team. Further redundancies were avoided due to redeployment and the deletion of a vacant post. No further expenditure is planned at this time.
- 2.9 **Premises related expenditure:** the Rent of Premises budget is underspent by £26k to date, and this underspend is expected to increase slightly to **£28k** by the end of the financial year. This budget covers the Guildhall accommodation recharges for Central Fire Station. There are plans to vire some of this budget to cover the district heating and electricity costs of the new London Road Fire Station, which are estimated at £35k per annum and this is essentially an on-going saving. The forecasted underspend figure of £28k takes into account the part year costs for London Road. The premises insurance budget is expected to underspend by £22k by the end of the financial year due to a saving which arose as a result of the recent tendering process.

## 2.10 Transport related expenditure:

- **Finance Lease Extensions and Terminations:** the leased appliances which were used to bolster the fleet during industrial action periods have now been returned to the leasing company. The leases for these appliances had been extended and this overspend of £16k is for the final payment. Three fire appliances have been purchased off-lease at a cost of £19k. These have been bought to backfill appliances being temporarily taken out of the fleet due to the BA Telemetry Modification Programme. The three appliances will be sold or donated on completion of the project, which is due to finish in July 2017. The total overspend on this budget is therefore **£35k**.
- **Fuel:** the fuel budget is expected to underspend by **£50k** by the end of the financial year. This is due to a reduction in the size of the fleet, and a general decrease in vehicle usage. Expenditure against this budget is very volatile and is affected by factors such as fluctuations in oil prices. Fuel costs will therefore be closely monitored, and any significant change to the forecasted outturn will be reported at the earliest opportunity.

## 2.11 Supplies and Services: Overall the Supplies and Services budget is expected to be overspent by **£37k**. This variance is due to a number of reasons:

- The Smoke Alarm budget is expected to underspend by £12k. Expenditure on smoke alarms has fallen in recent years, from £90k in 2014/15 to £60k in 2015/16. Expenditure during the first five months of 2016/17 is £37k. This reduction in expenditure is attributed to the adoption of a risk profiling method to decide which households should receive a smoke alarm, which has resulted in a reduction in the number of alarms issued. However, Service Delivery is looking at restructuring the working day of operational crews to give them more time to undertake the new Safe and Well checks. The first districts planned to undertake this new work are Gedling, Ashfield, and the City. This is due to start in March 2017, and it is expected that all districts will be undertaking Safe and Well checks by the end of 2017. Expenditure on smoke alarms is therefore expected to increase during 2017/18 as the programme is rolled out. The Service is working with health data which is being cross-mapped with County Council Adult Social Care database to increase the number of referrals for Safe and Well checks.
- The Reference Books and Publications budget is due to overspend by £20k, however this can be funded from an earmarked reserve if required. The overspend is caused by a contribution to CFOA's National Operational Guidance project. The Service has a three year commitment to this project, so it was decided that it could be funded from the resilience earmarked reserve rather than the revenue budget.
- The Contribution to Partnership Working budget is expected to overspend by £40k due to a contribution to the New Cross Support Team, however that expenditure can be met from earmarked reserves if required. The Service is at an early stage of developing links with the wider public health

agenda, and this may result in new partnerships being formed with the health sector. At the moment there is some uncertainty around time scales, and if no new partnerships are entered into before the end of the financial year there could possibly be a further underspend of around £12k. This potential underspend is not included in the overall forecast overspend of £40k.

- 2.12 **Treasury Services:** the Treasury Services budget is expected to overspend by **£15k** by the end of the financial year. This is due to increased pension administration costs arising from additional workloads and adaptations to systems required for pension regulatory changes.
- 2.13 **Special Service Charges Income:** in December 2015 Members approved the implementation of a plan for the recovery of costs for attending special service incidents, and approved a new scale of charges. This plan has not yet been fully implemented, and as a result there is a forecasted deficit of **£22k** against the £42k income budget.
- 2.14 **Interest Receivable:** there is a forecasted deficit of **£31k** for investment income. This is partly due to a decrease in interest rates following the cut in the Bank of England base rate in August, and partly due to lower than expected levels of cash balances as a result of a decision to delay long term borrowing for capital expenditure and instead rely on “internally borrowing” funds from the Authority’s reserves. This strategy of using internally borrowed funds has reduced the Authority’s interest rate payments, and avoided an increase in cash balances at a time when investment rates are low and credit ratings are relatively volatile.
- 2.15 **Capital Financing Costs:** Overall the capital financing budgets are forecasted to underspend by **£421k** by the end of the financial year. £35k of this underspend is attributable to the minimum revenue provision charge, which is lower than anticipated due to an underspent capital programme in 2015/16. The remaining £386k underspend relates to interest rate charges. The Authority is advised by Capita on treasury management matters and, on advice, long term borrowing has been delayed and temporary borrowing was taken at a much lower rate instead. The Authority has recently taken a £3m long term loan from the Public Works Loans Board at a rate of 1.95%. This rate is particularly low when compared with the average loan rate during 2015/16, which was 3.2%. This underspend is therefore partly due to taking borrowing later in the year than budgeted, and partly due to taking borrowing at a lower interest rate than budgeted. The element of the underspend arising from the lower interest rate will be converted into a budgetary saving for 2017/18 onwards.
- 2.16 **The Prince’s Trust:** The overall forecasted deficit for the current financial year is **£84k**. This represents a net underspend of £111k against the budgeted net deficit of £195k. The most significant individual variances relate to salary costs, redundancy costs and training costs, and these variances are all detailed elsewhere in this report. The income forecast for 2016/17 is currently £192k against a budget of £161k. Around £80k of the estimated £192k relates to the previous financial year. However, there is some uncertainty around exactly how much income is still outstanding from 2015/16. The Delivery Partner Manager is arranging a meeting with Central

College in order to determine this, and the outcome of this meeting could potentially affect the forecasted outturn figure. If this is the case Members will be updated at the earliest opportunity.

#### 2.17 **Other Income:**

- Contribution to Earmarked Reserves: The budget included a contribution of £350k to earmarked reserves which was planned to be used to support the Wholetime pay budget during its transition this year towards 476 employees. As set out in paragraphs 2.1 and 2.2, this earmarked reserve is unlikely to be required this year and so the transfer to earmarked reserves has not taken place and this budget is therefore currently showing an underspend of **£350k**.
- Contribution from General Reserves: The underlying overspend of £98k in the Budget Requirement is reflected in the budget as a contribution from General Reserves to balance the budget. Due to the two significant underspends outlined in paragraph 2.1 there is likely to be a contribution to reserves as a result of the overall forecasted underspend this year and this will offset the £98k budget deficit, which still stands as a negative variance i.e. an overspend of **£98k**.

### **CAPITAL PROGRAMME**

2.18 A capital programme for 2015/16 of £1,964k was approved by Members at the February 2016 Fire Authority meeting.

2.19 There was slippage in the 2014/15 capital programme and Members approved that £2,809k be carried forward to 2016/17 at the Fire Authority meeting on 26 June 2015. In addition there is slippage from the 2015/16 capital programme and Members approved £1,211k be carried forward to 2016/17 at the Fire Authority meeting on 24 June 2016. This brings the total capital programme to £5,984k for the year. The total spend to date is £1,298k and the forecast out-turn expenditure is £3,458k, giving a forecast underspend of **£2,526k**, and the current capital programme is shown at Appendix B. The most significant area of underspend is within the Transport element of the capital programme and the current position has been fed into the Vehicle Replacement Strategy, which is also on the agenda for this meeting.

2.20 A capital grant has already been received for the Tri-Service Control Mobilising system (£319k remaining), as well as £12k of capital receipts from the sale of vehicles. The sale of Central Fire Station is expected to complete this year and this will result in a capital receipt of £2.5m. A £3m long term loan has been taken out in September 2016 to finance capital expenditure, and a temporary loan of £4m was taken out in May in advance of this to enable the management of cash.

2.21 **Transport:** The replacement programme for rescue appliances will need to slip into next year because a review is now underway to consider alternative fleet options to meet the objectives of the Sustainability Strategy 2020 and the operational need for vehicles required for Service Delivery. The outcome of this work will determine the type and number of vehicles within the long term vehicle replacement plan and should be known early in the next financial

year. This budget will be used to complete the appliances which are already in build and the remaining sum of £907k will slip forward to 2017/18.

- 2.22 The budget for special appliances is unlikely to be spent in 2016/17. The Command Support Unit is to go out to mini competition. A feasibility study has been carried out to ascertain the requirement of the unit, however work needs to be completed on the design. The HMEPU (Hazardous Materials and Environmental Protection Unit) requires re-specification to meet the changing needs of Service Delivery and duties of the Environment Agency. The process of determining the equipment to be carried on the HMEPU is currently underway and will dictate the type of vehicle needed to fulfil this role. Until this process is complete it will delay the start of the specification of the vehicle itself and require slippage of £151k into 2017/18.
- 2.23 A review of light vehicle utilisation has been undertaken and the results of this need to be considered and then fed into the medium term strategy for light fleet. At this stage in the year it planned that some vehicles will be replaced before the year end, but some of this budget will slip into next year and some of it will be permanently saved if, as is likely, it is determined that the light fleet size and specification can be reduced as a result of the review. An outturn of £150k is anticipated for the light fleet element.
- 2.24 **Equipment:** The replacement Holmatro pumps and hoses have been received and issued to stations. Additional hoses were required to meet operational requirements which was greater than the original estimate, and this has led to a slight overspend of £3k.
- 2.25 **Estates:** The London Road Fire Station Project is now completed and the new station was handed over to NFRS on 12 August 2016. The project is currently predicted to come in under the last reported estimate of £5.005m and is expected to be in the region of £4.7m. The majority of the project expenditure will be paid within the current financial year except for the contract retention and fees (estimated at circa £115k) which will be paid in the next financial year.
- 2.26 The new Newark Fire Station Project has now started with the early design work to rebuild the station on the western part of the same site whilst continuing to operate from the station on the eastern part of the site. On completion of the new station the surplus land (the site of the existing station building) will be disposed of, which has currently been valued at circa £275k. The initial programme is indicating that the design and tendering for the project will be complete by March / April 2017 with a construction period of up to sixteen months and a project completion in the summer of 2018.
- 2.27 Work with the East Midlands Ambulance Service on the potential collaboration concerning the existing Hucknall Fire Station is underway with both organisations working toward agreeing terms of a collaborative arrangement. The details and budget impact of these negotiations are to be reported once a draft agreement has been reached.
- 2.28 The initial feasibility work for a new Worksop Fire Station is currently underway.



- 2.29 **ICT:** The ICT capital programme budget will be used throughout the year for on-going ICT purchases such as additional software and hardware along with consultancy services.
- 2.30 The Skype for Business (telephony replacement) project is projected to be rolled out to all stations by March 2017 and the Mobile Working budget will be used to purchase additional hardware.
- 2.31 Business Process Automation – this budget will continue to be used to finance ICT Strategic developments such as the implementation of the new SharePoint solution and migration to Office365. The earmarked reserve created for SharePoint will supplement specific expenditure related to this system.
- 2.32 For business systems, the implementation phase of the project to upgrade the finance and procurement system in collaboration with Leicestershire Fire and Rescue Service has gone live in Nottinghamshire and is due to be completed this year. The payroll replacement system project implementation phase is also underway and again is expected to be delivered by the year end. Phase two of the Tri-Service Control system project is in progress and the project to upgrade the transport system is in the options appraisal stage.
- 2.33 All ICT projects are expected to come in at around the budget sum at this stage in the year.

### **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.

### **5. EQUALITY 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. RECOMMENDATIONS**

It is recommended that Members note the contents of this report.

## **10. BACKGROUND PAPERS FOR INSPECTION (OTHER THAN PUBLISHED DOCUMENTS)**

None.

John Buckley  
**CHIEF FIRE OFFICER**

**REVENUE BUDGET MONITORING TO AUGUST 2016**

<b>Account Description</b>	<b>Annual Budget</b>	<b>Profile Budget</b>	<b>Actual YTD</b>	<b>Commitments</b>	<b>Net Expenditure</b>	<b>Forecast Out-turn</b>	<b>Out-turn to Budget</b>
	<b>£000's</b>	<b>£000's</b>	<b>£000's</b>	<b>£000's</b>	<b>£000's</b>	<b>£000's</b>	<b>£000's</b>
Employees	32,598	13,370	13,463	82	13,545	32,452	-146
Premises-Related Expenditure	2,202	990	759	299	1,058	2,153	-49
Transport-Related Expenditure	1,704	757	739	470	1,209	1,714	10
Supplies & Services	3,590	1,501	1,081	440	1,521	3,627	37
Third Party Payments	58	24	23		23	58	
Support Services	211	43	136	19	158	226	15
Depreciation and Impairment Losses							
Sales Fees & Charges	-193	-75	-29		-29	-187	6
Other Income	-1,365	-694	-809		-809	-1,501	-135
Capital Financing Costs	2,392	0	349		349	1,971	-421
	<b>41,197</b>	<b>15,916</b>	<b>15,712</b>	<b>1,310</b>	<b>17,025</b>	<b>40,513</b>	<b>-683</b>

## Appendix B

**CAPITAL BUDGET MONITORING TO AUGUST 2016**

<b>CAPITAL PROGRAMME</b>	<b>2016/17 Approved Budget £000's</b>	<b>Slippage from 2014/15 £000's</b>	<b>Slippage from 2015/16 £000's</b>	<b>2016/17 Virements £000's</b>	<b>2016/17 Revised Budget £000's</b>	<b>Actual to Aug £000's</b>	<b>Remaining Budget to be Spent £000's</b>	<b>Estimated Out-turn £000's</b>	<b>Estimated Out- turn Variance £000's</b>
<b>TRANSPORT</b>									
Rescue Pump Replacement	907	313	-240	0	980	3	-977	73	-907
Special Appliances	52	202	119	0	373	0	-373	0	-373
Appliance Equipment (radios)	26	36	17	0	79	0	-79	50	-29
Light Vehicle Replacement	173	394	336	0	903	24	-879	150	-753
	<b>1,158</b>	<b>945</b>	<b>232</b>	<b>0</b>	<b>2,335</b>	<b>27</b>	<b>-2,308</b>	<b>273</b>	<b>-2,062</b>
<b>EQUIPMENT</b>									
Special Appliances Equipment (Holmatro)	157	0	0	0	157	160	3	160	3
	<b>157</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>157</b>	<b>160</b>	<b>3</b>	<b>160</b>	<b>3</b>
<b>ESTATES</b>									
London Road Fire Station Refurbishment and Rebuilding Fire Stations	0	0	268	1,335	1,603	896	-707	1,603	0
Feasibility Studies & Station Design	0	1,664	0	-1,538	126	0	-126	0	-126
Newark Fire Station	23	0	225	-60	188	95	-92	111	-77
Hucknall Fire Station	325	0	0	60	385	0	-385	184	-201
Worksop Fire Station	0	0	0	203	203	0	-203	203	0
Retention Payments	0	0	0	0	0	0	0	0	0
	0	0	64	0	64	0	-64	0	-64
	<b>348</b>	<b>1,664</b>	<b>557</b>	<b>0</b>	<b>2,569</b>	<b>991</b>	<b>-1,577</b>	<b>2,101</b>	<b>-468</b>
<b>I.T. &amp; COMMUNICATIONS</b>									
ICT Capital Programme	140	0	14	0	154	48	-106	154	0
Mobile Computing	20	0	0	0	20	0	-20	20	0
Business Process Automation	95	200	0	0	295	23	-273	295	0
Telephony Replacement	0	0	35	0	35	27	-8	35	0
	<b>255</b>	<b>200</b>	<b>49</b>	<b>0</b>	<b>504</b>	<b>98</b>	<b>-407</b>	<b>504</b>	<b>0</b>
<b>HUMAN RESOURCES</b>									
HR System Replacement	0	0	0	0	0	1	1	1	1
	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>1</b>

	2016/17 Approved Budget	Slippage from 2014/15	Slippage from 2015/16	2016/17 Virements	2016/17 Revised Budget	Actual to Aug	Remaining Budget to be Spent	Estimated Outturn	Estimated Out- turn Variance
<b>TRANSPORT</b>									
Tranman Software	11	0	25	0	36	0	-36	36	0
	<b>11</b>	<b>0</b>	<b>25</b>	<b>0</b>	<b>36</b>	<b>0</b>	<b>-36</b>	<b>36</b>	<b>0</b>
<b>CONTROL</b>									
Tri-Service Control & Mobilising System	0	0	178	0	178	2	-176	178	0
	<b>0</b>	<b>0</b>	<b>178</b>	<b>0</b>	<b>178</b>	<b>2</b>	<b>-176</b>	<b>178</b>	<b>0</b>
<b>FINANCE</b>									
Payroll System Replacement			100		100	16	-84	100	0
Finance Agresso Upgrade	35		70	0	105	4	-101	105	0
	<b>35</b>		<b>170</b>		<b>205</b>	<b>19</b>	<b>-186</b>	<b>205</b>	<b>0</b>
<b>Grand Total</b>	<b>1,964</b>	<b>2,809</b>	<b>1,211</b>	<b>0</b>	<b>5,984</b>	<b>1,298</b>	<b>-4,686</b>	<b>3,458</b>	<b>-2,526</b>

	2016/17 Approved Budget	Slippage from 2014/15	Slippage from 2015/16	2016/17 Virements	2016/17 Revised Budget	Actual to Aug
	£000's	£000's	£000's	£000's	£000's	£000's
<b>To Be Financed By :</b>						
Capital Grant – Tri Service Control	178				178	
Capital Receipts - Property	2,500				2,500	
Capital Receipts - Vehicles	15				15	12
New Borrowing	3,291				3,291	3,000
<b>Total</b>	<b>5,984</b>				<b>5,984</b>	<b>3,012</b>