

BABERGH DISTRICT COUNCIL

From: Assistant Director - Corporate Resources	Report Number: S52
To: Strategy Committee	Date of meeting: 1 September 2016

FINANCIAL MONITORING 2016/17 – QUARTER 1

1. Purpose of Report

- 1.1 Based on the financial performance of the Council during the first 3 months of this financial year and latest information, a reporting by exception approach has been adopted to reviewing income and expenditure budget variances in the first quarter of the year.

2. Recommendations

- 2.1 That Members note the potential or likely variations in relation to the General Fund, Housing Revenue Account (HRA) and Capital Programme compared to the Budget.
- 2.2 That, subject to any further budget variations that arise during the rest of the financial year, a General Fund cost pressure of £323,000 referred to in sections 11.6 (a) and (c) of the report be withdrawn from the Transformation Fund.

3 Financial Implications

- 3.1 These are detailed in the report.

4 Legal Implications

- 4.1 There are no specific legal implications.

5 Risk Management

- 5.1 This report is closely linked with a number of the Council's Significant Business Risks. Key risks are set out below:

Risk Description	Likelihood	Impact	Mitigation Measures
Forecast savings and efficiencies are not delivered	Probable	Noticeable	Monitored throughout the year by Finance Teams and Corporate Managers
Economic conditions and other external factors	Probable	Noticeable	Focus is on monitoring key income and expenditure streams – but Government changes and economic conditions continue to affect costs and income for a number of services

Risk Description	Likelihood	Impact	Mitigation Measures
Capital Programme delivery not on target	Unlikely	Noticeable	Regular monitoring by key officers

6 Consultations

- 6.1 Due to the timing of the first quarter report it has not been possible to consult with all Corporate Managers. Where consultation was not possible, the forecast including a high level review of salaries has been conducted by the Finance Team.

7 Equality Analysis

- 7.1 An equality analysis has not been completed because there is no action to be taken on service delivery as a result of this report.

8 Shared Service / Partnership Implications

- 8.1 Both authorities continue to work closely together with particular attention given to sharing integration costs and savings between the two Councils, which is reflected in the financial outturn for the year.

9 Links to Joint Strategic Plan

- 9.1 Ensuring that the Councils make best use of their resources is what underpins the ability to achieve the priorities set out in the Joint Strategic Plan. Specific links are to financially sustainable Councils, managing our corporate and housing assets effectively, and property investment to generate income.

10 Key Information

Strategic Context

- 10.1 In February 2016 Babergh District Council approved the updated Joint Medium Term Financial Strategy (MTFS). This confirms the direction of travel that was commenced two years ago, in that the Council is developing a new business model to respond to the financial challenges.
- 10.2 The strategic response to those challenges, to ensure long term financial sustainability, is set out in six key actions:
- (a) Aligning resources to the Councils' refreshed strategic plan and essential services
 - (b) Continuation of the shared service agenda, collaboration with others and transformation of service delivery
 - (c) Behaving more commercially and generating additional income
 - (d) Considering new funding models (e.g. acting as an investor)
 - (e) Encouraging the use of digital interaction and transforming our approach to customer access

- (f) Taking advantage of new forms of local government finance (e.g. new homes bonus, business rates retention)
- 10.3 The details within the Joint MTFs show that for Babergh the funding gap for 2017/18 is approximately £1m and over the next three years the cumulative funding gap is estimated to be £2.8m. These figures will be revised during the 2017/18 budget setting process. Work has commenced on closing this gap by identifying and modelling the outcomes of various initiatives as part of the delivery of the Joint Strategic Plan
- 10.4 The nature of local government funding has changed in recent years. There is less core funding in the form of Revenue Support Grant (RSG) and more incentivised and one-off funding like new homes bonus and retention of business rates. The business rates income is more uncertain than RSG, where appeals and the changing number of businesses within the district impact on the income that is available to the Council. It is also important that capital resources are used in ways to support the new business model. The Council is looking to use its assets and borrowing capacity to generate income from alternative sources in order to protect key services.
- 10.5 The total estimated core funding for future years is not a fixed guaranteed amount as it is dependent on variations in business rates income. This is carefully monitored and the volatility and risks, for example, rate relief for schools converting to academies and the level of appeals, will affect the amount of income received.
- 10.6 The outcome of these changes and uncertainties is that predicting the resources available to the Council over a period of time is more challenging, so more annual variances against budget will be seen as we develop our financial management skills and processes to fit the new funding environment. Members should therefore focus on whether strategic priorities are being achieved rather than in year variances against budget.

11 Quarter 1 Position

- 11.1 Based upon financial performance and information from April to June (with emerging trends extrapolated to the end of the financial year) and limited discussions with budget managers, key variations on expenditure and income compared to Budget have been identified.
- 11.2 The report covers:
- The General Fund Revenue Budget
 - The HRA Revenue Budget (Council Housing)
 - Both the General Fund and HRA Capital programmes.
- 11.3 Budget monitoring is a key tool and indicator on the delivery of the council's plans and priorities for the year. There will, of course, always be reasons why there are variances such as:
- Economic conditions and those services that are affected by demand
 - Base budgets being over or understated (a number were identified in the 2015/16 financial outturn report to Members)

- Uncertainties relating to funding or other changes that were not known at the time the Budget was approved.

11.4 Taking each area in turn, the position on key aspects of the 2016/17 Budget is summarised below:

General Fund Revenue Account

11.5 In relation to funding:

- (a) Council Tax (£4.8m): At the end of June, collection rates were 30.19%, compared with 30.03% for the same period last year. The collection of council tax remains challenging, especially from those receiving council tax reductions under the Local Council Tax Reduction Scheme (LCTR). Recovery Action is varied and is a high priority for the Shared Revenues Partnership (SRP).
- (b) Government Grants: RSG (£1m), baseline business rates (£1.9m) and New Homes Bonus (£1.8m) were allowed for in the Budget. RSG and NHB are fixed but the actual amount of business rates will vary.
- (c) Business Rates: At the end of June, collection rates were 28.77% compared with 27.19% for the same period last year. Uncertainty around the final Business Rates Pool position such as appeals makes it difficult to predict what the outturn position will be, but work is continuing by officers to better understand the impact on income levels of strategic decisions like enterprise zones.

11.6 On a reporting by exception basis, a review of expenditure and income budget variances was undertaken. These variances are summarised below:

(a) Staff budgets/costs

A vacancy management saving of £100,000 was included in the budget for 2016/17. It is currently anticipated that this will be exceeded by £165,000. This can be broken down as follows;

- Both Councils have a number of vacancies and are utilising agency staff to cover these roles temporarily. As a result Babergh is expecting additional savings of £246,000.
- In the 2015/16 outturn report, it was identified that the cost of the charge passed to the HRA for Corporate and Democratic Core i.e. the element of time that officers and members spend on democracy e.g. meeting, producing papers for committees and Council was lower than expected. For 2016/17 the same assumption has been made resulting in an additional cost of £81,000.

During the year, the finance team will review the process by which Corporate and Democratic Core is charged to the HRA to ensure that it is robust and fair.

(b) Transformation Fund

The table below provides a high level summary of the anticipated movement in the Transformation Fund during 2016/17. A more detailed breakdown is shown in Appendix A.

	£'000
Balance at 31 March 2016	1,930
New Homes Bonus Contribution	1,779
Business Rates Grant	624
Total contributions 2016/17	2,403
Revised Balance Available	4,332
LESS;	
Funding 2016/17 budget	1,986
Spend on projects as at 30 June 2016 (Appendix A)	67
2016/17 overspend - paragraph 11.6	323
Balance at 31 March 2017	1,956

(c) Non-pay expenditure and income – at Quarter 1, Babergh is forecasting a net overspend for the year of £488,000, broken down as follows;

- In the 2015/16 outturn report, it was identified that there were minimum revenue provision (MRP) cost implications associated with the early delivery of refuse freighters. The charge for the final year of the old freighters and the first year charges for the new freighters will be £219,000 higher than budgeted. There are also a number of capital projects where MRP costs have increased by £78,000. In summary MRP costs are expected to be £297,000 higher than budgeted for.
- ICT expenditure – an adverse variance of £43,000 due to the timing of invoices relating to costs associated with the joint working with Suffolk County Council. Invoices for 2015/16 have been paid for from the 2016/17 budget.
- In the 2015/16 outturn report, it was identified that despite the increased activity in the housing market and consequently the increase in the number of searches carried out by the land charges team, a number of these were 'no fee' personal searches which led to an income shortfall. This trend is continuing in 2016/17, resulting in a forecast adverse variance of £56,000
- Waste – an adverse variance of £50,000 is expected due to a reduction to income from recycling credits and increased cost to the garden waste contract – indexation of the contract is higher than anticipated.

- Health and Well Being - following the expiration of a service level agreement between the Council and South Suffolk Leisure (SSL) a number of years ago, the Council incorrectly continued to raise invoices of £15,000 a year. This means that debts raised in 2014/15 and 2015/16 and the budget for 2016/17 need to be corrected, totalling £45,000.
- A favourable variance of £40,000 is expected for rental income for both Navigation House (£17,000) and Gainsborough House (£23,000). In the 2015/16 outturn report, it was identified that Gainsborough House is looking to apply for lottery funding to enable them to purchase the building from Babergh and that timescales for the purchase could be up to three years. Navigation House has seen a number of new businesses move into the property.
- There are a number of other minor variances resulting in a net adverse variance of £37,000.

Some of the variances mentioned in 11.6 (c) above will have an impact in 2017/18 and will need to be adjusted as part of the budget setting process.

- 11.7 Due to the uncertain nature of some of the variances at this early stage in the year, it is not proposed that any action is taken to realign resources to priorities, but to keep the position under review. The adverse variance of £323,000 can be transferred from the Transformation Fund. The table below shows how the £323,000 adverse variance is made up.

Explanation and paragraph reference	Amount (£) Favourable / (Adverse)
Staff / Vacancy savings – paragraph 11.6 (a)	£165,000
Non-pay expenditure and income – paragraph 11.6 (c)	(£488,000)
TOTAL ADVERSE VARIANCE	(£323,000)

- 11.8 The Finance Team will continue to support Corporate Managers in monitoring their budgets for the rest of the year. An update will be provided as part of Quarter 2 budget monitoring in November 2016.

Housing Revenue Account (HRA - Council Housing)

- 11.9 In relation to the HRA Revenue Budget, the position on key activity areas is as follows:
- Rent and other income (Budget £16.8m) - It is currently anticipated that there will be no significant variations.

- Repairs and maintenance (Budget £2.1m) – Responsive maintenance demand continues at a high level and the potential for overspend remains strong. However, the appointment of a Professional Lead HRA Accountant to assist with Budget monitoring and a general review of the team will help ensure that this will be avoided if at all possible.
- Management and other costs (Budget £3.3m) - No significant variations have been identified.
- Funding the capital programme (Budget £5.3m) - Subject to the actual level of capital spending for the year and year-end capital financing decisions, this is expected to be in line with the Budget.
- Borrowing and associated costs (Budget £2.8m) - This is also expected to be in line with the Budget.

11.10 Based on the above, potential overspends will be closely managed so that the approved balanced budget is not affected.

11.11 The recent Government proposals that will impact upon the HRA, for example the Sale of High value Council Houses Levy and Pay to Stay Tenants, are being monitored and once details are known a review of the business plan will be undertaken.

Capital Programme

11.12 Capital resources should be aligned to the Councils Strategic Priorities and desired outcomes. The Priority Based Resourcing (PBR) approach has not been applied to capital, as the focus has been on revenue resources, but a zero based approach was adopted for the capital programme for 2016/17 to ensure that resources are aimed at delivering the council's strategic priorities.

11.13 With complex capital schemes it is difficult to accurately assess the level of payments that will be made during the financial year. The Council has also embarked on new projects e.g. building new homes where it is difficult to accurately predict at the planning stage how payments will fall. Members should therefore focus on whether overall outcomes are being achieved as a result of the capital investment rather than variances against the plan for a particular year.

11.14 Officers continue to develop the investment strategy to support the use of the £25m Delivery Programme Investment Opportunities budget that was carried forward from 2015/16. The procurement of an adviser to support the Council in the design of a Capital Investment Strategy and the associated governance framework and delivery model - Jones Lang LaSalle Ltd (JLL) was approved by Strategy Committee in July 2016. It is currently forecast that the budget will be fully spent in 2016/17.

11.15 Due to the uncertain nature of some of the variances at this early stage in the year, it is not proposed that any action is taken to realign resources to priorities, but to keep the position under review. An update will be provided as part of Quarter 2 budget monitoring in November 2016.

General Fund

11.16 Excluding the £25m, current investment plans for this year total £5.9m, against a revised programme (including carry forwards) of £6.0m as set out in Appendix B.

HRA (Council Housing)

11.17 Investment plans for this year total £13.4m as set out in Appendix B. No variance to budget is forecast at this stage in the year. A thorough review of the housing capital programme is being undertaken, in response to the Government's policy changes, which is likely to result in variances being reported later in the year.

12 Appendices

Title	Location
APPENDIX A – Transformation Fund	Attached
APPENDIX B – Capital Programme	Attached

13 Background Documents

23 February 2016 Budget Report 2016/17 – R102

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TRANSFORMATION FUND – PROJECTS

APPENDIX A

Project	Theme	Council	Indicator	Capital or Revenue	Date of Approval	Revised Amount Sought	Cumulative spend to 2015/16		Apr - June 2016/17		Total Spend	Variance to Revised Amount Sought - favourable / + adverse	
							BDC	MSDC	BDC	MSDC			
Approved:													
1	Priority Based Resourcing work to move to our new financial and business model and Delivery Programme Resources	Efficient Organisation	Shared Equally	Complete	Revenue	April and Nov 2014	212,000	66,666	66,901			133,567	-78,433
2	Interim organisational development capacity to build change management and leadership capacity within the organisation	Efficient Organisation	Shared Equally	Continuing	Revenue	May-14	277,000	110,003	110,003	7,451	7,451	234,909	-42,091
3	Development of evidence base for playing pitch and built sports/recreational facilities to feed into strategy and wider review of how leisure assets contribute towards health outcomes.	Community Capacity	Shared Equally	Complete	Revenue		37,000	20,862	15,902			36,764	-236
4	Investigation and research into the feasibility and viability of a Suffolk wide Building Control Partnership to support collaborative working across Suffolk	Efficient Organisation	Shared Equally	Continuing	Revenue	Oct-14	20,000	0	0			0	-20,000
5	Establishment of a joint contract register to support the commissioning for outcomes framework and the transparency agenda	Efficient Organisation	Shared Equally	Complete	Revenue	Nov-14	15,000	3,000	3,000			6,000	-9,000
6	Development and implementation of the Community Infrastructure Levy to support economic growth	Housing Delivery/Business Growth	Shared Equally	Complete	Revenue	Nov-14	133,000	66,721	65,808			132,529	-471
7	Additional resources within the Strategic Housing Team to support housing growth	Housing Delivery	Shared Equally	Continuing	Revenue	Nov-14	187,000	64,076	64,276	4,133	13,833	146,319	-40,681
8	Undertake research to develop a visitor destination plan with West Suffolk and Ipswich to support an emerging Suffolk tourism strategy	Business Growth	Shared Equally	Complete	Revenue	Nov-14	15,000	7,500	7,500			15,000	0
9	Contribution to a countywide project developing a website that showcases the local economy	Business Growth	Shared Equally	Complete	Revenue	Jun-14	50,000	25,000	25,000			50,000	0
10	Additional capacity in area of skills and work enabling to support the right skills for business project, thereby contributing towards a economic growth	Business Growth	Shared Equally	Continuing	Revenue	Nov-14	6,000	1,567	1,567	796	796	4,725	-1,275
11	External property consultancy to undertake preliminary options appraisal under the accommodation review to ensure optimum use of strategic assets (see also 25 below)	Efficient Organisation	Shared Equally	Complete	Revenue	Jan-14	24,000	16,359	15,183			31,542	7,542
12	Additional capacity within the Licensing Team to enable the Corporate Manager to work on the Open for Business Project thereby supporting business to thrive and grow	Business Growth	Shared Equally	Continuing	Revenue	Jan-15	30,000	8,144	8,144	2,621	2,621	21,531	-8,469

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Project	Theme	Council	Indicator	Capital or Revenue	Date of Approval	Revised Amount Sought	Cumulative spend to 2015/16		Apr - June 2016/17		Total Spend	Variance to Revised Amount Sought - favourable / + adverse	
							BDC	MSDC	BDC	MSDC			
Approved:							BDC	MSDC	BDC	MSDC			
13	Commissioning of external specialist feasibility / viability work on key sites as required, to be able to move them forward for approval and development to support economic and housing growth	Housing Delivery/Business Growth	Shared Equally	Continuing	Revenue	Jan-15	500,000	11,500	11,000		22,500	-477,500	
14	Additional Economic Development capacity to support a number of initiatives aimed at increasing economic growth e.g. key sites, market towns and engaging businesses	Business Growth	Shared Equally	Continuing	Revenue	Jan-15	100,000	32,390	32,390	6,757	6,757	78,294	-21,706
15	Review of the administrative function within the councils to ensure that it can support the organisation to be flexible and able to grasp new opportunities	Efficient Organisation	Shared Equally	Complete	Revenue		15,000	5,175	5,175			10,350	-4,650
16	Integrated employment service for young people in Stowmarket and surrounding area - MyGo	Business Growth	MSDC only	Continuing	Revenue	Jul-15	107,000	0	53,228		12,342	65,570	-41,430
17	Extension of fixed term Heritage & Design officer post for 2 years to support work on securing heritage assets	Business Growth	Shared Equally	Continuing	Revenue	Oct-15	69,000	3,306	3,306			6,613	-62,387
18	Commission Connect Education Businesses (CEB) to work with schools to help them to link up with local businesses more effectively	Business Growth	Shared Equally	Continuing	Revenue	Aug-15	30,000	8,560	15,440			24,000	-6,000
19	Extend the Enabling Officer, Community Led Planning post from mid-2016 until mid-2017	Business Growth	Shared Equally	Continuing	Revenue	Feb-16	49,000	0	0			0	-49,000
20	Inspecting Houses in Multiple Occupation - 12 mth fixed term post	Housing Delivery/Business Growth	Shared Equally	Continuing	Revenue	Dec-15	55,000	4,839	4,839	7,193	7,192	24,063	-30,937
21	Introduction of Glass collection round for trade waste service (income generation project) - cost of vehicle and wheeled bins	Business Growth	Shared Equally	Continuing	Capital	Dec-15	84,000	0	0			0	-84,000
22	Sales person to promote trade waste services - 6 months (linked to 23 above)	Business Growth	Shared Equally	Continuing	Revenue	Dec-15	20,000	0	0			0	-20,000
23	Accommodation Review - Phase 1 Analysis and Direction	Efficient Organisation	Shared Equally	Continuing	Revenue	Jan-16	100,000	13,964	13,905	7,304	7,304	42,477	-57,523
24	External support to undertake Local Housing Needs Surveys	Housing Delivery/Business Growth	Shared Equally	Continuing	Revenue	Feb-16	20,000	0	0			0	-20,000

TRANSFORMATION FUND – PROJECTS

APPENDIX A

Project	Theme	Council	Indicator	Capital or Revenue	Date of Approval	Revised Amount Sought	Cumulative spend to 2015/16		Apr - June 2016/17		Total Spend	Variance to Revised Amount Sought - favourable	
							BDC	MSDC	BDC	MSDC			
Approved:													
25	HRA projects: Review Of Trades Team	Housing Delivery/Business Growth	MSDC only	Continuing	HRA	Feb-16	96,625	0	56,625		10,400	67,025	-29,600
26	External support to create Joint Local Plan plus the building of the evidence base	Business Growth	Shared Equally	Continuing	Revenue	Feb-16	45,000	0	0			0	-45,000
27	Hadleigh Market - consultancy costs to test whether it is possible to develop and grow Hadleigh Market into a successful town market.	Business Growth	Babergh only	Continuing	Revenue	Apr-16	10,000	0	0			0	-10,000
28	Review leasehold and right to buy service to ensure fit for purpose for the future.	Housing Delivery	Shared Equally	Continuing	Revenue	Apr-16	40,000	0	0			0	-40,000
29	Community Engagement Planning - support for the Third Stage of the agreed programme to develop a coherent engagement plan to ensure the messages on growth to our communities are coherent and closely coordinated.	Housing Delivery	Shared Equally	Continuing		Feb-16	20,000	0	0	4,497	4,540	9,036	-10,964
30	Additional locality capacity in the Communities Team	Community Capacity Building	Shared Equally	Continuing	Revenue	May-16	90,000	0	0			0	-90,000
31	Open for Business - filming service area talks so that they are available to a wider audience	Efficient Organisation	Shared Equally	Continuing	Revenue	May-16	1,500	0	0			0	-1,500
32	Strategic Leisure Review - comprehensive condition survey of all 4 leisure facilities to understand future costs requirements.	Assets & Investments	Shared Equally	Continuing	Revenue		40,000	0	0			0	-40,000
33	Additional staffing capacity to migrate historic and future developer contribution information to the new ICT system supporting the Community Infrastructure Levy	Housing Delivery/Business Growth	Shared Equally	Continuing	Revenue	Jun-16	48,000	0	0			0	-48,000
34	Capital Investment Strategy (CIS) – external professional advisers to support the development of the Capital Investment Strategy, as well as the associated governance framework and delivery model to support implementation of a Capital Investment Fund.	Assets & Investments	Shared Equally	Continuing	Revenue	Jun-16	60,000	0	0			0	-60,000
35	Delivery of the Public Realm Review which will transform the management and utilisation of our public realm assets which include Open Spaces, Amenity areas, car parks and Countryside assets.	Community Capacity Building	Shared Equally	Continuing	Revenue	Jul-16	240,000	0	0			0	-240,000
36	General Transformation - other projects	Efficient Organisation			Revenue								
	- Interim Programme Delivery Director			Complete				67,808	67,808	7,350	7,350	150,317	150,317
	- Additional legal support for Planning			Continuing				35,709	35,709	10,400	10,400	92,218	92,218
	- Focussed Management Review			Complete				18,279	18,279			36,558	36,558
	- Other							3,279	11,110	8,713	15,563	38,665	38,665
APPROVED SUB-TOTAL							2,846,125	594,708	712,099	67,215	106,548	1,480,571	-1,365,554
											59%		

APPENDIX B

BABERGH CAPITAL PROGRAMME 2016/17	16/17 Original Budget £'000	Carry Forwards and other adjustments £'000	16/17 Revised Budget £'000	YTD spend Apr - June £'000	Variance - revised budget LESS actual spend £'000	Full Year Forecast £'000	Variance - revised budget LESS forecast £'000
Housing Revenue Account							
Housing Maintenance							
Planned maintenance	2,779	1,136	3,915	293	-3,622	3,739	-176
Other programmes	625	310	935	87	-848	1,111	176
Environmental Improvements	90	0	90	0	-90	90	0
Disabled Facilities work	200	0	200	22	-178	200	0
Horticulture and play equipment	33	0	33	0	-33	33	0
New build programme inc acquisitions	4,693	3,505	8,198	995	-7,203	8,198	0
Total HRA Capital Spend	8,420	4,951	13,371	1,396	-11,975	13,371	0
General Fund							
Housing							
Mandatory Disabled Facilities Grant	300	0	300	81	-219	300	0
Discretionary Housing Grants	100	0	100	19	-81	100	0
Empty Homes Grant	100	130	230	20	-210	230	0
Grants for Affordable Housing	100	200	300	0	-300	300	0
Total Housing	600	330	930	119	-811	930	0
Environmental Services							
Replacement Refuse Freighters - Joint Scheme	1,898	-1,691	207	0	-207	153	-54
Recycling Bins	74	0	74	0	-74	74	0
Planned Maintenance / Enhancements - Car Parks	30	9	39	1	-38	25	-14
Planned Maintenance / Enhancements - Kingfisher	56	252	308	3	-306	308	0
Planned Maint / Enhancements - Hadleigh Pool	25	44	69	3	-66	77	8
Play Equipment	50	12	62	0	-62	62	0
Total Environmental Services	2,133	-1,374	759	6	-753	699	-60
Community Services							
Community Development Grants	129	160	289	44	-245	289	0
Total Community Services	129	160	289	44	-245	289	0
Asset Management							
Planned Maint / Enhancements - Hadleigh HQ	25	27	52	0	-52	52	0
Planned Maint / Enhancements - Other Corp Buildings	33	38	71	4	-67	71	0
Carbon Reduction	34	140	174	-4	-179	174	0
Hadleigh Community facility	0	8	8	0	-8	8	0
Installation of PV Panels on Housing Stock	0	155	155	31	-124	130	-25
Total Asset Management	92	368	461	32	-429	436	-25
Corporate Services							
ICT - Hardware / Software (incl joint working with MSDC)	335	360	695	108	-587	695	0
Land assembly, property acquisition and regeneration opportunities	0	2,898	2,898	1,038	-1,860	2,898	0
Total Corporate Services	335	3,258	3,593	1,147	-2,446	3,593	0
Delivery Programme Investment Opportunities	0	25,000	25,000	1,541	-23,459	25,000	0
Total General Fund Capital Spend	3,289	27,743	31,032	2,890	-28,142	30,947	-85
Total Capital Spend	11,709	32,694	44,402	4,285	-40,117	44,318	-84