

1. Revenue Forecasts by Service Area

Table 1 The budget of £29m is compared to the forecast outturn to give a forecast year end under-spend of £1,326k. If you take out the Statutory Accounting & Contingency items totaling £840k, we are forecasting a £486k overall underspend.

Directorate	Area Manager	Total Budget	Actual Year to Date	Forecast Outturn	Projected Year End Variance	Variance %
Corporate Core	Corporate Core	902,752	554,901	908,247	5,495	0.61%
	Legal & Governance	148,905	68,602	146,413	-2,492	-1.67%
Corporate Core Total		1,051,657	623,503	1,054,660	3,003	0.29%
Finance & Assets	Finance Team	625,860	203,370	632,339	6,479	1.04%
	Resource Management	2,619,984	1,702,401	2,661,928	41,944	1.60%
	Knowledge & Information Services	1,355,765	676,634	1,277,096	-78,669	-5.80%
Finance & Assets Total		4,601,609	2,582,406	4,571,363	-30,246	-0.66%
People & Organisation Development	Training & Development	1,522,217	658,194	1,495,258	-26,959	-1.77%
	Operations & Services	686,807	430,674	697,671	10,864	1.58%
People & Organisation Development Total		2,209,024	1,088,868	2,192,929	-16,095	-0.73%
Delivery, Corporate Development & Planning	Service Delivery	15,112,131	7,490,842	14,868,729	-243,402	-1.61%
	Communication, Consultation & Admin	428,571	229,516	401,990	-26,581	-6.20%
	Service Development	2,442,353	1,195,156	2,270,223	-172,130	-7.05%
Delivery, Corporate Development & Planning Total		17,983,055	8,915,514	17,540,942	-442,113	-2.46%
Statutory Accounting & Contingency	Capital Charges	720,000	155,366	720,000	0	0.00%
	Direct Revenue Financing	1,438,000	1,438,000	1,438,000	0	0.00%
	Contingency	968,342	1,542	128,000	-840,342	-86.78%
	Non Distributed Costs	15,963	-10,549	15,963	0	0.00%
Statutory Accounting & Contingency Total		3,142,305	1,584,358	2,301,963	-840,342	-26.74%
Grand Total		28,987,650	14,794,648	27,661,857	-1,325,793	-4.57%

The key variations are;

Corporate Core – There is a provision to cover the overspend due the full effect of the savings from the SMT restructure not being felt until next financial year.

Finance & Assets £30k under - The finance team is forecasting an overspend of £7k due to the employment of agency support during the staffing restructure and unplanned work required to facilitate the upcoming change of banks. This is partly offset by a VAT reimbursement from HMRC relating to overpayments in previous years and a current vacancy in the team. There is a £42k overspend in resource management due to projected rental savings not being realised this financial year. The overspend is offset by two vacant procurement officer positions one of which is currently being covered by a temporary member of staff and a vacant trainee post in workshops which will not be filled. The knowledge & information services team is forecasting a £29k underspend in staffing due to vacant posts following the recent restructure. There is also a £50k underspend in ICT communications due to the delayed implementation of the APN project and smaller underspends in other headings.

People & Organisation Development £16k under - The £27k underspend in training & development relates to a vacant supervisor post in the training unit, although some of this will be used to fund additional responsibility payments and increased hours for a part-time member of staff. There is also a shortfall in course fee income. The £11k overspend in operations and services relates to a supernumerary post charged here for part of the year which has not generated income in the same way as the other seconded officers.

Delivery, Corporate Development & Planning £442k under – Service delivery is projecting a £243k underspend despite currently being eight firefighters over budgeted establishment across a number of stations (Great Holm, High Wycombe, Buckingham, Aylesbury & Gerrards Cross). The budget has been reduced by £462k to reflect a reduction in twelve firefighters, and we anticipate that by year end these savings will be achieved. There is a £107k underspend in USAR allowances and equipment budgets following the amalgamation with Aylesbury, a projected underspend of £125k in RDS, an underspend of £107k due to staff not opting in to the pension scheme and a £160k underspend in admin staff the majority of which is in fire safety prevention and protection. The 27k underspend in communication, consultation & admin relates to an under establishment of two, however these posts will not be recruited to and the underspend has been identified as a saving as part of the 2014/15 budget setting process.

The majority of the underspend in service development relates to the control room which is currently five posts under establishment. Arrangements have been made to ensure resilience in this area by setting specific rotas in advance. Existing control room staff can swap rota days and overtime arrangements are in place to ensure cover. The business continuity plan has included contingency cover for control staff who have already been redeployed to other posts within the service, they are required to maintain their control room competencies through regular training and testing. There are currently five members of staff available for emergency cover under this arrangement.

Statutory Accounting & Contingency £840k under - The contingency fund was originally set up in the budget to cover the costs of modernisation under the Moving Forward agenda and any pay award and pay protection arrangements. Contingency funds will be required this year to cover any costs incurred relating to the recent period of Industrial Action and any planned future action.

2. Revenue Forecasts by subjective heading

Table 2 shows the budget and forecast out-turn for each subjective heading as at the end of September 2013.

Subjective	Total Budget	Actual Year to Date	Forecast Outturn	Projected Year End Variance
Employees - Direct	22,316,807	10,939,873	21,789,290	-527,517
Employees - Indirect	903,057	276,187	912,482	9,425
Premises	1,718,781	1,292,942	1,785,327	66,546
Transport	1,104,084	470,593	1,148,911	44,827
Supplies and Services	2,170,306	718,862	2,073,630	-96,676
Contingency & Provisions	888,342	0	48,000	-840,342
3rd Party Payments	315,533	-28,436	304,728	-10,805
Capital Charges	720,000	155,366	720,000	0
Direct Revenue Financing	1,438,000	0	1,438,000	0
Transfer to/from Reserve	-1,181,426	17,574	-1,181,426	0
Grants, Reimbursements & Contributions	-377,850	-49,145	-370,887	6,963
Customer and Client Receipts	-957,984	-433,079	-936,198	21,786
Interest Received	-70,000	-4,089	-70,000	0
Grand Total	28,987,650	13,356,648	27,661,857	-1,325,793

Employees – There is a net underspend of £519k on employee related expenditure which includes pay, national insurance and pension costs of staff as well as consultancy and employment agency costs. The majority of this underspend relates to current staffing levels under budgeted establishment in RDS, the control room and administrative staff across the whole organisation.

Premises – The overspend relates to projected rental savings not being achieved this financial year.

Transport – The budgets for fuel have now been realigned to accurately reflect the current position. The overspend relates to the new car lease scheme for officers. The budget was reduced at the start of the year in anticipation of the scheme which didn't start until part way through the year.

Supplies and Services - The main underspends are in the following areas; ICT due to the delayed implementation of the APN project and savings in the cost of communications; protective clothing for USAR.

Customer and Client Receipts – the forecasted shortfall relates to course fee income and is offset by an underspend on staffing in the training unit.

3. Aged Analysis of Agency Staff

Post Designation	From	To	Duration (months)
12 months +			
Management Accountant	Apr-11	Jun-12	15
ICT Manager	Jun-12	Jun-13	13
Control Project Accountant	Jul-12	Jun-13	12
6-12 months			
Financial Accountant	Apr-11	Oct-11	7
Management Accountant	Aug-12	Feb-13	7
Management Accountant (Deputy Director)	Apr-11	Sep-11	6
ICT Service Desk Technician	Jan-13	Jun-13	6
Less than 6 months			
HR Administrator	May-11	Sep-11	5
Receptionist	Oct-11	Feb-12	5
Control Project ICT Project Support	Aug-12	Sep-13	1.5
Team Administrator	Sep-12	Sep-13	1
ICT Project Manager	Jul-11	Aug-11	1
ICT Systems Administrator	Jul-13	Jul-13	1
ICT Project Manager	Jun-11	Jul-11	0.5
Control Project Accountant	Jun-12	Jun-12	0.5

The posts indicated in the table above have been filled by agency staff in support of staffing restructures within the Finance and ICT teams. Agency staff have also been used to cover for existing staff who have been temporarily re-assigned to support the control room project, the cost of this support is funded by a CLG (combined control) grant.

4. Major Risk Areas

The monitoring process will focus on areas identified by management as high risk. An initial assessment of the main financial risks faced has been undertaken by finance against the following categories:

- High value budgets
- Historically volatile budgets
- Demand led income and expenditure budgets

		Total Budget	Actual Year to Date	Forecast Outturn	Projected Year End Variance
A.	Employee Direct Costs	22,316,807	10,939,873	21,789,290	-527,517
B.	Knowledge & Information Services	1,355,765	676,634	1,277,096	-78,669
C.	ICTU Course Fee Income	165,000	75,505	145,000	-20,000
D.	Fuel Charges	360,000	157,348	357,837	-2,163
E.	Energy/Utilities	270,744	81,305	273,109	2,365
F.	Employment Agencies/Consultants	356,685	235,367	426,708	70,023
G.	Control Room project	0	123,341	0	0

Key variance explanations:

Knowledge & Information Services – Following the restructure there are a number of vacant posts in this team, some of which are being covered by agency members of staff.

Course Fee Income – forecasted shortfall here due to lower than expected sales in the summer period. This will be continue to be closely monitored.

Fuel – The budgets for fuel have been realigned to more accurately reflect the current position. This area is still considered a risk due to the volatile nature of fuel prices and will continue to be monitored closely.

Employment Agencies/Consultants - Consultancy work continues to contribute towards delivering the moving forward agenda, implementing the new asset management system, restructure of the knowledge information services team (KIS), SAP HR and work on the control room project.

Control Room Project - The control room project budget and projected costs are for the use of CLG (combined control) grant. The actual to date is higher than forecast as the grant will not be applied until the end of the financial year.

5. Savings and efficiencies

Of the £1,584k savings offered up in the 2013/14 MTFP £887k is from operations, £612k from finance & assets with the remainder from the people and organisation development directorate.

The savings relating to the reduction of firefighter posts will be realised in line with the retirement profile. When the budget is set the establishment is reduced by the full number of post reduction proposed. Currently there are eight firefighters over the budgeted establishment however we anticipate that by year end these savings will be achieved.

Dept	Description	Target Saving £000	Forecast Actual Saving £000	Under/ (Over) Recovery £000	Comments
Delivery, Corporate Development and Planning	Reduction of 12 FF posts & changes to day crewing	887	579	308	currently 8 FF over budgeted establishment
People & Organisation Development	Training & Admin Support savings	85	85	0	
Finance & Assets	Finance & Assets savings - various	612	612	0	
Total Savings		1,584	1,276	308	

6. Capital Forecasts

The capital programme for 2013/14 is £2.459m which together with a number of carry forward schemes totals £3.546m.

Project Name	Original Budget 2013-14	Agreed 12-13 Carry Forwards Executive	Revised Budget 2013-14	Actual Year to Date	Commitments 2013-14	Forecast Out-turn 2013/14	Slippage	Year End Variance
Property Portfolio								
Bletchley - M & E Phase 2	0	0	0	-12,390	0	0	0	0
High Wycombe Roof	0	0	0	-2,173	0	0	0	0
Beaconsfield Electrical & Drainage	0	0	0	-2,022	0	0	0	0
Gerrards Cross Electrical	0	0	0	-2,022	0	0	0	0
Chesham Roof	0	12,000	42,000	-3,000	46,199	43,199	0	1,199
Great Holm - Boiler & Roof	0	100,000	100,000	73,830	1,158	74,988	0	-25,012
High Wycombe Drill Tower	0	58,000	58,000	56,958	0	59,769	0	1,769
Environmental Improvements	243,000	0	213,000	31,000	31,000	199,000	0	-14,000
Property Review	940,000	0	940,000	0	0	940,000	0	0
<i>Sub Total</i>	1,183,000	170,000	1,353,000	140,182	78,357	1,316,956	0	-36,044
Fire Appliances & Equipment								
Operational Equipment	135,200	0	135,200	28,650	17,364	135,200	0	0
BA Set Replacement	0	15,371	15,371	13,456	0	13,456	0	-1,915
Operational Vehicles	865,000	0	865,000	0	0	582,500	282,500	0
Environmental Protection Unit	48,000	0	48,000	0	0	48,000	0	0
New Boats	30,000	0	30,000	0	0	30,000	0	0
<i>Sub Total</i>	1,078,200	15,371	1,093,571	42,107	17,364	809,156	282,500	-1,915
Community Safety								
Smoke Alarms	58,000	0	58,000	35,402	1,550	58,000	0	0
Sprinklers	25,000	0	25,000	0	8,000	25,000	0	0
<i>Sub Total</i>	83,000	0	83,000	35,402	9,550	44,952	0	0
Support								
ICT	115,000	100,000	215,000	12,541	60,678	213,653	0	-1,347
Asset Management System	0	0	69,525	50,150	9,773	69,525	0	0
Staff Cars	0	0	118,875	88,890	0	118,875	0	0
<i>Sub Total</i>	115,000	100,000	215,000	151,581	70,451	402,053	0	-1,347
Control Room Project								
Control Room	0	800,000	800,000	0	0	800,000	0	0
TOTAL	2,459,200	1,085,371	3,544,571	369,272	175,722	3,373,117	282,500	-39,306

Capital Funding

The capital programme will be funded as follows;

Funding Source	£
Capital Grant 2013/14	2,014,077
Unapplied/Unused Capital Grant 2012-13 Brought forward	54,007
Transfer from RCCO Reserve	1,166,508
Vehicle Replacement Provision/Reserve	69,000
Asset Management Reserve	69,525
Total Funding Available	3,373,117

Property Portfolio

High Wycombe roof and the electrical contract for both Beaconsfield and Gerrards Cross all have retention fees which have been accrued from 2012/13 which are payable in 2013/14. Bletchley fire station repair works have an 18 month retention schedule which is likely to be paid at the start of 2014/15 financial year, once all repair works have been reviewed and confirmed to have no defects. The boiler contract at Great Holm was completed in May with work to the internal ceiling roof completed in July. High Wycombe drill tower scheme is now complete with the outturn reflecting the total cost for the scheme including the retention fee. The project has slightly overspent against the agreed budget due to additional brickwork required to complete the drill tower.

Chesham roof was temporarily fixed in 2012, however after inspection it was recommended that the roof be replaced. The contract was awarded at the start of September to replace the roof with construction work due to start by the end of September. This will cost in the region of £46k, thus requiring additional funding of £30k. The budget holder has identified an underspend in the Environmental Improvements due to the cost of the LED and roof mounted PV system contracts being lower than planned which will be used to cover the additional cost to replace the roof.

The Environmental Improvements budget consists of two schemes; LED and roof mounted PV systems. The LED tender was awarded in July and the contractor commenced work in August with all installations completed in September. The PV systems contract has been awarded and technical survey carried out at the start of September. Work will commence at BHQ first and then Broughton and Winslow stations. It is projected that both these schemes will be completed with an underspend which will be offset against overspends identified above. The property review is ongoing and we have made contact with the interested parties to open discussions.

Fire Appliances & Equipment

The contract for the breathing set apparatus is now complete and the transition to the new breathing apparatus sets replacement programme was carried out in May 2013. The planned expenditure for operational equipment is for the following areas; £39k for ladders, £34.2k for new equipment for the 4x4 appliances and the remaining £62k for general equipment. A compressor requiring immediate replacement at Bletchley in April was replaced at a cost of £8k which was not part of the original budget for operational equipment; however this will be managed by the budget holder to keep expenditure in line with the original plan. The budget holder is currently in the process of selecting a supplier to purchase the ladders and anticipates making an order by the end of October with an estimated delivery time of 12 weeks. The budget for the 4x4 equipment may be slipped into next year due to issues relating to the 4x4 appliance purchase.

The environmental protection unit (EPU) funding has been match funded by the environmental agency and the budget holder has sent the specification to the agency, which has been agreed. Manufacturers have been contacted regarding the specification required and the budget holder has highlighted the difficulty in finding a suitable manufacturer who will produce the chassis for the EPU under Euro 5 emission regulations as Euro 6 will be introduced next year. This is likely to delay the purchase until the end of this financial year or possibly into next year. Once the purchase of the EPU has been made, the current EPU will be taken out of service and transferred to Manchester fire authority as part of the funding agreement with the environmental agency.

The operational vehicles budget is split into two schemes; £565k aerial replacement scheme and £300k for 4X4 appliances. A paper was submitted to SMB at the start of September requesting a mini competition to take place in order to select a suitable supplier for the aerial replacement equipment. The chief fire officer and the chief operating officer have approved the specification and given the go-ahead to tender. Tender is due out at the start of October with the aim of selecting a supplier by December. There is a risk that the purchase will be delayed into next financial year due to the issues relating to the Euro 5/6 regulations.

The remaining budget will be used to purchase two 4X4 appliances. The authority is part of the Framework Agreement for Light Rescue Pumping Appliances which has been procured for all UK fire services. A prototype of the vehicle was displayed at the Emergency Services show which the budget holder attended in September and held meetings at the emergency services show with various manufacturers. A full test is due in October with the option of trialing the vehicle at our premises. Once testing has taken place, a decision will be made on the type of vehicle the authority would like to purchase and procurement process will follow.

The new boats scheme has had the specification agreed by the end users which is in line with the national requirements for water rescue teams. A boat and engine trial is due at the end of October to ensure they are suitable to the authority and procurement process will follow with the aim to make a purchase by the end of December.

Community Safety

There is a plan to purchase 10,000 smoke alarms during the year to replenish stock and meet the fitting schedule of which 4,368 smoke alarms have been purchased to date. A plan of £25k has been agreed for the portable domestic sprinkler system budget to purchase and install 10 sprinklers (£2k to purchase, £500 to install). To date, four sprinklers have been ordered and stock will be replenished as and when required. The budget holder has contacted the community safety coordinators and station commanders to remind them of the portable domestic sprinkler system being available to high fire risk premises in order to protect vulnerable occupants. The prevention team is also working with local authority housing providers to identify high risk individuals in need of this system.

Support

ICT is currently projecting an underspend which mainly relates to the work on the Wi-Fi infrastructure which is no longer required and expenditure relating to the replacement telephony systems being lower than anticipated. The savings made from the Wi-Fi infrastructure and telephony systems have been reallocated to cover additional spend on the server visualisation and other hardware which has been agreed. The majority of the orders relating to network, hardware and software purchases are planned to take place between October and January.

The planned expenditure on staff cars for this financial year relates to four vehicles, three of which have been purchased with the remaining one planned for October. The expenditure on staff cars will be part-funded from the vehicle replacement reserve.

7. Performance Indicators

The table below shows the performance targets and actuals (rolling averages) for the year to date.

Description	2010/11 Actual	2011/12 Actual	2012/13 Actual	2013/14 Target	2013/14 Actual (rolling average)
Budget Monitoring Training	35%	100%	95%	90%	78%
Managers accessing SAP Cost Centre Report	76%	100%	86%	100%	84%
% invoices paid within 30 days	97%	100%	97%	98%	98%
Budget Mon. Report turn-around (working days)	44 days	21 days	14 days	8 days	9 days

Budget setting training sessions were attended by 78% of budget holders in September. The sessions were used to update budget holders on the budget setting and medium term financial planning cycle and to assist them with their role in the process. Budget holders are being encouraged by the finance team to identify areas of possible over and underspend and also to consider how these areas can be addressed, whether this is by requesting virements or submitting savings/growth bids. On-line budget monitoring training sessions have also been developed and details will be circulated to all budget holders in the coming weeks.

The number of managers accessing the SAP cost centre report was only 64% in September due to a number of managers being involved in industrial action planning. This has brought the rolling average for the first two quarters of the year down to 84% which is below the target of 100% and finance will continue to work with all cost centre managers to ensure that this is improved and the target level is reached.

The consistent high level of creditor invoices paid within 30 days continued with 98% paid within 30 days in September. This has been consistently high each month April to September and gives a rolling average for the first two quarters of 97.8%, in line with the 2013/14 target of 98%.

The budget monitoring report was produced for performance management board in three working days by the finance team. This has brought the average down to nine days which is almost in line with the eight days target. This is a significant improvement on the overall average for 2012/13 of 14 days and every effort is being made by the management accounting team to ensure that this is maintained.

8. Debt Management

The table (below) shows the key Debtor performance figures for the six months to September;

DEBTOR KEY PERFORMANCE INDICATORS 2013/14	Q1	Q2
Debts over 60 days overdue	£33,304	£24,454
Total Debt outstanding	£115,504	£109,957
Debts over 60 days overdue as a % of total debt outstanding	29.8%	23.9%
Debts over 60 days overdue as a % of total income to date	1.7%	1.2%
Average time from raising invoices to receipt of income	66	73

Total debt outstanding decreased significantly from April to May, before rising significantly again in June and then falling again in August and September. This is due to the cyclical nature of the quarterly invoices raised to recover income for officers seconded to other organisations. Of the £94k outstanding at the end of September, £69k relates to invoices for seconded officers.

Debts over 60 days overdue, both in absolute terms and as a percentage of income, have fallen between the first and second quarters of 2013/14. The restructure of the Finance team has allowed us to place additional emphasis on debt collection, and the focused effort of the staff involved is reflected in the much improved figures shown above.

9. Virements

The table below shows in summary the virements actioned in this financial year to date on a subjective basis;

Subjective	April 2013 Agreed Plan	Permanent in year virements	Revised base budget	Temporary in year virements	Revised Budget 13/14
Employees - Direct	21,973,573	176,710	22,150,283	166,524	22,316,807
Employees - Indirect	904,557		904,557	-1,500	903,057
Premises	1,667,932		1,667,932	50,849	1,718,781
Transport	1,180,879	-85,405	1,095,474	8,610	1,104,084
Supplies and Services	2,147,739	1,460	2,149,199	21,107	2,170,306
Contingency & Provisions	1,160,128	-191,210	968,918	-80,576	888,342
3rd Party Payments	305,493	10,040	315,533		315,533
Capital Charges	720,000		720,000		720,000
Direct Revenue Financing	1,473,000		1,473,000	-35,000	1,438,000
Transfer to/from Reserve	-1,181,426		-1,181,426		-1,181,426
Grants, Reimbursements & Contributions	-420,390	42,540	-377,850		-377,850
Customer and Client Receipts	-873,835	45,865	-827,970	-130,014	-957,984
Interest Received	-70,000		-70,000		-70,000
Capital Grants Received	0		0		0
Grand Total	28,987,650	0	28,987,650	0	28,987,650

Temporary in-year virements authorised and actioned:

Narrative	From (credit)	To (debit)
Property Management Consultant (£35,000)	Direct Revenue Financing	Employees – direct
Realignment of business & water rates budgets (£576)	Contingency	Premises
Apprentice post budget vacancy (£16,380)	Employees – direct	Supplies & Services
General Training budget (£1,500)	Employees – indirect	Employees – direct
Realignment of Property Maintenance budgets (£4,727)	Premises	Supplies & Services
Income from seconded Information Governance post (£24,792)	Employees – direct	Grants, Reimbursements & Contributions

Permanent virements authorised and actioned:

Narrative	From (credit)	To (debit)
Realignment of 2013/14 budget (£28,040)	Customer & client receipts (£10,000)	Employees – direct (£10,000)
	Customer & client receipts (£17,000)	3 rd party payments (£17,000)
	Supplies & Services (£1,040)	3 rd party payments (£1,040)
Treasury Management support costs (Finance SLA/Consultancy) (£5,500)	3 rd Party Payments	Supplies & Services
Treasury Management support costs (Finance SLA/Software) (£2,500)	3 rd Party Payments	Supplies & Services
Fuel Budget realignment (£42,540)	Transport	Grants, Reimbursements & Contributions

Virements requiring authorisation;

		Subjective						
From/To	Cr/Dr	Employees - Direct	Premises	Transport	Supplies and Services	Customer & Client Receipts	Contingency & Provisions	
Current budget 2013/14		22,033,985	1,663,781	1,095,474	2,170,306	-882,762	1,159,552	
(A)	RDS retaining fees budgets	Cr	161,210					
	Contingency	Dr					-161,210	
<i>Correction to the 2013/14 RDS retaining fees budgets</i>								
(B)	Fleet Management - Vehicle Leasing Income	Cr				30,000		
	Contingency	Dr					-30,000	
<i>Realignment of 2013/14 Fleet budget for vehicle leasing</i>								
(C)	Fleet Management - Vehicle Leasing Expenditure	Cr		130,904				
	Response Support - Vehicle Leasing Expenditure	Dr		-130,904				
<i>Realignment of 2013/14 Fleet budget for operational vehicle leasing expenditure</i>								
(D)	Industrial Action - CCTV	Cr		55,000				
	Industrial Action - Emergency Expenditure	Cr	25,000					
	Contingency	Dr					-80,000	
<i>Emergency expenditure to cover planned industrial action</i>								
(E)	Seconded Officers - Expenditure	Cr	96,612	8,610				
	Seconded Officers - Income	Dr				-105,222		
<i>Realignment of seconded officers budgets</i>								
Revised budget 2013/14		22,316,807	1,718,781	1,104,084	2,170,306	-957,984	888,342	

Capital virements requiring authorization;

From/To	Cr/Dr	Subjective	
		Purchase of Equipment	General Maintenance (Capital)
Chesham Roof	Cr		30,000
Environmental Improvements	Dr	30,000	
<i>Use of underspend on Environmental Improvements projects to fund Chesham Roof works</i>			