

CABINET – 4TH JULY 2019

Report of the Head of Finance & Property Services Lead Member: Councillor Barkley

Part A

ITEM 8 REVENUE OUTTURN 2018/19 AND CARRY FORWARD OF BUDGET

Purpose of Report

This report is to inform Cabinet of the Revenue Outturn position of the General Fund and Housing Revenue Account (HRA) for 2018/19 compared with the Original budgets and request budget carry forwards of £39k for the General Fund and £484.7K for the HRA.

Recommendations

1. That the Revenue Outturn positions of the General Fund and Housing Revenue Account for 2018/19 be noted.
2. That carry forwards of budgets amounting to £39k for the General Fund and £484.7k for the HRA be approved, funded from the General Fund Working Balance and HRA Balance in 2019/20 as detailed in paragraph 32 and 33 below.

Reasons

1. To enable the information to be used when considering future budgets and the Medium Term Financial Strategy.
2. To enable the budgets to be carried forward to cover costs of committed services in 2019-20.

Policy Justification and Previous Decisions

Financial resources are required to carry out all the aims and strategies of the Council.

Implementation Timetable including Future Decisions and Scrutiny

This report will be considered by the Corporate Services Committee on 25th June 2019. The budget amounts to be carried forward, if approved and subject to there being no call-in, will be added to the 2019/20 budget.

Report Implications

The following implications have been identified for this report.

Financial Implications

The financial implication of this report is that, if the carry forward requests are approved, there will be an additional use of funding in 2019/20 of £39k General Fund and £484.7k HRA. There are sufficient reserves to cover these requests from within the overall General Fund revenue budget and HRA budget. This is effectively a transfer of resources from one year to another.

Risk Management

There are no specific risks associated with the decisions requested.

Key Decision: Yes

Background Papers: None

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Part B

Background - Outturn for General Fund and HRA

1. The General Fund Revenue Outturn for 2018/19, as summarised in Appendix 1, shows Net Service Expenditure of £17,844k against an Original Budget of £18,221k producing a favourable variance of £377K, net of recharges (2% of the Original Budget). (£346K 2% 2017/18 Budget).
2. Main variances between budget and outturn in terms of the total borough expenditure are as follows:
 - Net Service Expenditure –. The Net Service Expenditure is under spent by £377K as per Appendices 1 and 2. Major variances within this figure are explained in paragraphs 6 to 15 of this report.
 - Revenue Contribution to Capital ('RCCO') - £752K relates to planned capital costs approved by Cabinet and were funded as follows; £451K from Capital Plan Reserve; £269K funded from Reinvestment Reserve and £32k Revenue Savings.
 - Interest Received on Balances - £147k higher than budget due to investments in Property Funds, higher interest rates gained and higher balances available for investment. This is as a result of underspends in revenue and capital expenditure and timing differences on collection of council tax and NDR receipts and payments.
 - Interest Paid - £116k overspend on the budget set due to a one off entry cost for the purchase of investment of Hermes Property Fund, providing a higher rate of investment returns than Money Market Funds.
3. The General Fund Reserve Balances at 31st March 2019 are £2,237k (26%) higher than the Original Budget, being the Capital Plan Reserve £966k, this budget was not utilised in the year and this has slipped into 2019/20. Additional NDR S31 Reliefs of £1,263k were received for supporting small businesses, new pub reliefs. This balance will however be used fund the 2018/19 NDR deficit for the year of £880k. The NDR deficit is primarily due to an increase cost of empty properties in the year. An NDR earmarked reserve will be set up to fund the £880K. The Total General Fund Reserve balance as at 31st March 2019 is £10,737k.
4. The Housing Revenue Account outturn for 2018/19 (Appendix 4) shows a surplus of £1,075k compared with a budgeted surplus of £299k. The HRA general balances at the end of the year were £613k following a transfer of £1,079k to the HRA Financing Fund. This gave the HRA Financing Fund a balance at the end of the year of £8,061k.
5. The General Fund and Housing Revenue Account are both provisional as the Statement of Accounts are currently in production and will need to be audited before being finalised and signed off.

Outturn – General Fund

Directorate Controllable Costs Outturn (Appendix 2)

6. Appendix 2 shows an underspend of £480K for the General Fund controllable current budgets at Directorate and Service level. Controllable costs are those that budget officers have direct responsibility for managing and these exclude year-end recharges. Paragraphs 7 to 17 below explains the major General fund variances within this figure.
7. Head of Private Sector Housing – underspends of £430k (42% of budget) includes £67K budget for empty homes enforcement costs not required. External grant £269k relating to preventing homelessness and £65k Rogue Landlord grants which have been transferred to earmarked reserves in order to fund the 2019/20 programme; in addition, £27k has been requested as a carry forward to fund a temporary Social Lettings Officer Post in 2019/20, and a small balance of £2k.
8. Head of Planning & Regeneration – overspends of £371k (29% of budget). This is due to a shortfall of £100K in Building Control fees, and a shortfall in Planning fees £363k, offset by underspend of £50k being DCLG Planning Grant received in the year and the balance of £42k underspent on small variances across Planning Service.
9. Head of Waste, Engineering & Open Spaces – underspends of £170k (2.8% of budget) primarily being additional Garden Bin income £115K, which has been adjusted for in 2019-20 Income Budget and Recycling Credit income £52K, and a small balance of £3k.
10. Head of Finance & Property Services – underspends of £67k (4% of budget) £12K underspend has been requested as a carry forward for Agresso upgrades being making Tax Digital/GDPR in 2019/20, other underspends include Messenger Close, this being a new Income stream £18k, Southfields Offices various utility and service underspends of £37k.
11. Head of Customer Experience – underspends of £67k (4% of budget) Capita one off backdated pension claim and contract adjustments £150k, reduction in the provision of Council Tax costs £117k, Localisation of council tax grants received £39k, offset by £305k shortfall Housing rent allowance income received due to a change in claimants portfolio.
12. A managed vacancy salary savings budget of £257.3k was approved during 2018-19 across the three Directorates. As part of the Budget Monitoring process vacant salary budget were transferred to each of the Directorates from services and the £257.3k saving budget was achieved.

Contributions from/to Reserves (Appendix 1)

13. The net contribution from working balance in the year was £186K leaving a balance of £6,871k as at March 2019. This is well above the agreed minimum of £2m.
14. The Reinvestment Reserve has been used in accordance with the Council's financial procedures to help achieve corporate aims through service improvements. £455K has been utilised this year, also a transfer from General Fund working balances of £669k was made to the Reinvestment Reserve giving a net transfer of £214k in the year. A balance of £809k is held in this Reserve which is within the £500K minimum level for this reserve.
15. The Other Revenue Reserves of £763k relate to specific reserves as follows: - Planning Reserves £117K, Section 106 Agreement Reserve £235K, £342k Homelessness Reserves, £22k Service Pressure Reserve which relate to amounts approved in 2018-19 to be spent in 2019-20 and the balance of £47K being two smaller earmarked reserves.

Loughborough Special Expenses (Appendix 3)

16. The actual Loughborough Special Expenses were £1,350k; against an original budget of £1,351k, being £1K underspent (0.06% of the budget). The main underspends are Parks Loughborough £48K and Derby Road Playing fields £10K, offset by additional work at various sites being Loughborough Cemetery £28k, Nanpantan Sport Ground £31K, Carillon Tower £16k, with a balance of £18k underspend on other services within Loughborough Special Expenses.
17. The underspend will be carried forward within the Loughborough Special Expense Account and reflected in future year's Loughborough Special Levy.

Housing Revenue Account Outturn (Appendices 4 & 5)

18. The provisional Housing Revenue Account outturn for 2018/19 is a surplus of £1,075k compared with a budgeted surplus of £299k, an increase of £776k. This gives HRA general balances at the end of the year of £613k following a transfer of £1,079k to the HRA Financing Fund. This transfer gives the HRA Financing Fund a balance at the end of the year of £8,061k. The Council's preferred minimum level of balances is £110 per property.
19. The HRA Balances at 31st March 2019 In 2018/19 the HRA made a contribution to the Major Repairs Reserve of £3,025k. This reserve has a balance at 31 March 2019 of £3,926k compared with £2,633 at 31 March 2018. This balance is the unspent amount carried forward to 2019/20 after the 2018/19 capital financing entries. This reserve finances capital expenditure and the repayment of debt, in accordance with the HRA Business Plan.
20. The Housing Financing Fund balance at 31 March 2019 was £8,061k. The HRA owes £79m in loans following the self-financing settlement in 2012 and, as well

as paying the interest due, the principal amounts borrowed will either, in time, need to be refinanced or paid back. The first loan to be paid back following the self-financing settlement is in 2024. The money required to pay back the principal will be from HRA Reserves – principally those from the HRA Financing Fund. The total HRA Balances at 31st March 2019 are £12,600k

21. Supervision and Management - £13k underspend (0.3%). There were Pension adjustment of £193k offset by underspends of Housing Allocation Salaries £77k (12%), Community Projects £49k (98%), Utilities £33k (38%), and £24k (49%) Bank Charges and a balance of £3k.
22. Repairs and Maintenance - £268k underspend (4%) This includes underspending on salaries of £225K (8.3%), and £79k (24%) on electrical testing offset by a £29k (4.5%) overspend on Gas Servicing and a balance of £7k.
23. Net Recharges to the HRA were £35k (2.44%) greater than the budget.

The Depreciation of £3,025k was credited into the Major Repairs Reserve to fund the capital programme. Revaluations were reversed out and do not affect the HRA outturn position.

24. The 2018/19 rent income for dwellings was 1% lower than 2017/18 due to current Government policy. Void loss was 2.16% against a budget of 2.2%. Dwelling Rent income was £25k (0.1%) under budget. Right to buy sales were budgeted at 40 sales, compared with 47 actual sales, 1 conversion to a scooter store and 11 additional properties bought using right to buy 1 for 1 receipt.
25. As at 31 March 2019 rent arrears were £965k compared with £866k at 31 March 2018. Court costs were £104k at 31 March 2019 compared with £95k at 31 March 2018. As a percentage of dwelling rents the total arrears including court costs is 5.05% compared with 4.47% in 2017/18. The amount of HRA debt written off in the year was £245k compared to £189k in 2017/18.
26. The effect of the introduction of universal credit full service to the borough in June 2018 has been the principal factor in the rise in rent arrears over the year 2018-2019. From fewer than a hundred tenants receiving universal credit at the beginning of the year we ended that year with almost six hundred receiving the benefit. This has proved extremely challenging to the income, financial inclusion and tenancy support teams but helped by additional resourcing. This UC-fuelled increase in arrears has had a consequential effect on former tenant arrears where tenants have left properties owing rent and having been in receipt of universal credit. The amount of former tenant arrears recovered reduced also, mostly because of a reduction in recovery rates by our debt collection agency which is subject to a procurement exercise in 2019/20.
27. Appendix 5 details the controllable cost outturn for the HRA as at 31 March 2019. This shows the controllable budgets and actuals as they were presented within

the monitoring reports during the year. The descriptions of Employee related expenditure include all employee related costs, not just salaries.

Carry Forward of Budget

28. These budgets were approved as part of the 2018-19 budget process however either the committed services were not complete or the goods were not received by 31st March 2019. These are also detailed in the Directorate Outturn Report above. As required by the Councils financial procedure rules, the overall controllable service budgets were underspent by at least this amount in 2018/19. General Fund carry forward requests total £39k and HRA requests total £484.7K.

General Fund Carry Forward Requests

£12K Unit 4 various upgrades, Making Tax Digital/GDPR – Finance & Property Services

£27K Homelessness Prevention Grant to fund Social Lettings Officer – Strategic and Private Sector Housing Service

£39K Total General Fund

HRA Carry Forward Requests

£445.8K Planned Maintenance – Landlord Services

£2.5K Tenant Participation Community Projects – Landlord Services

£20K Update of Tenancy agreements – Landlord Services

£16.4K Direct Debits upgrade – Landlord Services

£484.7K Total HRA

Appendices

Appendix 1 – General Fund Outturn 2018/19

Appendix 2 – General Fund Controllable Outturn 2018/19 by Directorate

Appendix 3 – Loughborough Special Expenses Outturn 2018/19

Appendix 4 – HRA Outturn 2018/19

Appendix 5 – HRA Controllable Outturn 2018/19 by Directorate

Appendix 1

GENERAL FUND OUTTURN 2018-19			
	Outturn	Original Budget	Variance underspend (overspend)
	£000	£000	£000
Net Service Expenditure	17,844	18,221	377
Revenue Contributions to Capital (RCCO)	752	0	(752)
Interest Paid	356	240	(116)
Council Tax Support Grant to Parishes	29	29	0
Less: Interest on Balances	(447)	(300)	147
Total Borough Expenditure	18,534	18,190	(344)
Contribution to (from) Reinvestment Reserve	214	0	(214)
Contribution to/(from) Working Balance	48	(1,164)	(1,212)
Contribution (from) Working Balance/Collection Fund	(234)	(234)	0
Contribution to (from) Growth Support Fund	(13)	0	13
Contribution to/(from) Other Revenue Reserves	(51)	(8)	43
Contribution to/(from) Capital Plan Reserve	(451)	0	451
Precept Requirement	18,047	16,784	(1,263)
Revenue Support Grant	745	745	0
NNDR	4,957	4,957	0
Council Tax Receipts	6,502	6,502	0
Loughborough Special Levy	1,194	1,194	0
Collection Fund Surplus/(Deficit)	(234)	(234)	0
New Homes Bonus	3,620	3,620	0
S31 & NDR Grants 2017 & 2018 Compensation	1,263	0	1,263
Precept Income	18,047	16,784	1,263
2018/19	£000	£000	£000
<u>Working Balance 1st April</u>	7,057	7,474	(417)
Transfer from General Fund	28	(1,398)	1,426
Transfer from/(to) Reinvestment Reserve	(214)	(43)	(171)
Balance at 31 March	6,871	6,033	838
<u>Reinvestment Reserve 1st April</u>	595	457	138
Transfers From General Fund	214	0	214
Balance at 31 March	809	457	352
<u>Capital Plan Reserve 1st April</u>	2,644	1,790	854
Funding of Capital Expenditure	(451)	(563)	112
Balance at 31 March	2,193	1,227	966
<u>Growth Support Fund 1st April</u>	114	96	18
Funding of Capital Expenditure	(13)	(96)	83
Balance at 31 March	101	0	101
<u>Other Revenue Reserves 1st April</u>	813	791	22
Transferred from General Fund	(50)	(8)	(42)
Balance at 31 March	763	783	(20)
TOTAL BALANCES	10,737	8,500	2,237

Appendix 2

Charnwood Borough Council		2018-19		
Controllable Service Costs		Actual £000's	Current Budget £000's	Variance Underspend/ (Overspend) £000's
Housing, Planning, Regeneration & Regulatory Directorate				
	Housing, Planning & Regeneration Director	112	114	1
	Head of Strategic & Private Sector Housing	584	1,014	430
	Head of Landlord Services	(194)	(170)	24
	Head of Planning & Regeneration	1,634	1,263	(371)
	Head of Regulatory Services	650	729	79
		2,786	2,949	163
Neighbourhoods & Community Wellbeing Directorate				
	Head of Waste, Engineering & Open Spaces	5,818	5,988	170
	Neighbourhoods & Community Wellbeing Director	282	281	(1)
	Head of Leisure & Culture	514	516	2
	Head of Neighbourhood Services	1,592	1,589	(3)
		8,206	8,373	168
Corporate Services Directorate				
	Corporate Services Director	113	113	(0)
	Chief Executive's Team	237	238	2
	Head of Finance and Property Services	1,444	1,511	67
	Head of Customer Experience	4,066	4,133	67
	Head of Strategic Support	2,695	2,709	14
		8,555	8,705	149
	Grand Total	19,547	20,027	480
Note: Reconciliation to Appendix 1				
Grand Total as above		19,547	20,027	480
Adjustment for Non-Controllable Recharges to HRA		(1,695)	(1,681)	15
Budget changes since Original Budget		0	(126)	(126)
Other		0	8	8
Net Service Expenditure per Appendix 1		17,852	18,229	377

				Appendix 3	
LOUGHBOROUGH SPECIAL EXPENSES					
2017/18			2018/19		
Original Budget	Actual	Service	Original Budget	Actual	Variance under/(Over spend)
£	£		£	£	£
61,200	61,515	Loughborough CCTV	68,600	61,566	7,034
77,300	76,137	Community Grants - General / Fearon Hall / Gorse Covert	79,600	78,965	635
44,900	37,910	Marios Tinenti Centre / Altogether Place / Community Hubs	45,100	38,951	6,149
9,200	9,428	Charnwood Water Toilets	9,100	6,403	2,697
32,600	32,394	Voluntary & Community Sector Dev Officer post (75% LSX)	33,500	33,259	241
4,000	3,517	Biggin Street Toilet - Friday Opening	5,700	4,202	1,498
7,500	7,500	Part Funding of Post Graduate Student for HMO Study (3years)	0	0	0
35,000	30,352	Support for Loughborough Heritage Initiatives	0	0	0
117,900	117,917	Contribution towards Loughborough Open Spaces Grounds Management	119,000	118,998	2
-9,400	-3,181	November Fair	-5,900	-1,539	(4,361)
		<u>Parks:</u>			
421,000	378,430	Loughborough - including Loughborough in Bloom	428,200	390,558	37,642
68,300	64,552	Gorse Covert and Booth Wood	69,000	65,748	3,252
		<u>Sports Grounds:</u>			
120,200	110,067	Derby Road	114,100	94,583	19,517
44,100	48,444	Lodge Farm	46,700	40,841	5,859
57,400	69,586	Nanpantan	63,100	94,339	(31,239)
21,100	18,021	Park Road	21,200	18,681	2,519
24,400	21,246	Shelthorpe Golf Course	23,500	27,377	(3,877)
7,400	64,477	Loughborough Cemetery	19,000	47,120	(28,120)
64,200	50,155	Allotments - Loughborough	56,800	54,597	2,203
13,100	15,899	Carillon Tower	12,700	28,255	(15,555)
50,700	39,938	Festive Decorations and Illuminations	49,300	56,025	(6,725)
92,100	90,537	Town Centre Management	92,400	90,981	1,419
1,364,200	1,344,841		1,350,700	1,349,908	792

Appendix 4

2017/18 Actual	Housing Revenue Account	2018/19 Original Budget	2018/19 Outturn	Variance
£000		£000	£000	£000
	Expenditure			
4,602	Supervision and Management	4,914	4,901	13
6,204	Repairs and Maintenance	6,557	6,289	268
116	Rents, Rates and other charges	138	130	8
0	Rent Rebates	1	0	1
330	Provision for Bad and Other Charges	383	335	48
2,969	Depreciation/Revaluation increase/Impairment of non-current assets	2,955	3,025	(70)
(9,597)	Net Revaluation increase of non-current assets	0	(13,072)	13,072
16	Debt Management Expenses	12	19	(7)
4,640	Expenditure Sub-total	14,960	1,627	13,333
	Income			
21,038	Dwelling Rent Income	20,673	20,698	25
372	Rent of Income from Shops, Land and Garages	384	365	(19)
56	Warden Service Charges	57	55	(2)
315	Central Heating and Communal Charges	309	293	(16)
158	Leasehold Flat and Shop Service Charges	117	226	109
30	Hostel Service Charges	27	26	(1)
10	Council Tax recharged	11	11	0
21,979	Income Sub-total	21,578	21,674	96
(17,339)	Net (income)/Cost of service	(6,618)	(20,047)	13,429
(80)	Transfer from General Fund - Grounds Maintenance	(83)	(82)	(1)
2,777	Interest Payable	2,742	2,743	(1)
(51)	Investment Income and Mortgage Interest	(56)	(93)	37
(14,693)	Net Operating Expenditure/(Income)	(4,015)	(17,479)	13,464
2,581	Revenue Contribution to Capital	3,716	3,716	0
(495)	Pension Adjustment	0	(389)	389
(1)	Accumulated Absence Adjustment	0	5	(5)
9,597	Reversal of Gain on Revaluation	0	13,072	(13,072)
63	Adjusted to charges based on impairment of General Fund Asset	0	0	0
11,745	Appropriations	3,716	16,404	(12,688)
(2,948)	(Surplus)/Deficit for the Year	(299)	(1,075)	776
(621)	HRA Balance at Beginning of Year	(616)	(617)	1
(2,948)	(Surplus)/Deficit for the Year	(299)	(1,075)	776
2,952	Transfer to/from the HRA Financing Fund	303	1,079	(776)
(617)	HRA Balance at end of Year	(612)	(613)	1
(4,030)	HRA Financing Fund at Beginning of Year	(6,196)	(6,982)	786
(2,952)	Transfer to HRA Financing Fund	(555)	(1,079)	524
(6,982)	HRA Financing Fund at End of Year	(6,751)	(8,061)	1,310

Appendix 5

Charnwood Borough Council HRA Revenue Monitoring Report as at March 2019 Period (201813) Based on Original Budget	Period			Year-to-Date (YTD)			YTD Variance as % of YTD Budget	Full Year Budget
	Amount	Current Budget	Variance Under/ (Over)	Amount	Current Budget	Variance Under/ (Over)		
	£000's	£000's	£000's	£000's	£000's	£000's		£000's
General Management								
Repairs & Maintenance								
Employee Related Costs	33	0	(33)	2,481	2,705	225	8.3%	2,705
All Other Controllable Costs	325	0	(325)	3,236	3,469	234	6.7%	3,469
Controllable Income	0	0	0	(78)	(74)	4	-5.6%	(74)
Total Repairs & Maintenance	358	0	(358)	5,639	6,101	462	7.6%	6,101
Allocations & Lettings								
Employee Related Costs	1	0	(1)	626	639	13	2.0%	639
All Other Controllable Costs	0	0	0	44	34	(11)	-32.0%	34
Controllable Income	(5)	0	5	(31)	(42)	(10)	24.7%	(42)
Total Allocations & Lettings	(3)	0	3	639	631	(8)	-1.3%	631
Housing Strategy								
Employee Related Costs	0	0	0	92	99	7	7.0%	99
All Other Controllable Costs	0	0	0	20	38	17	46.1%	38
Controllable Income	0	0	0	0	0	(0)	0.0%	0
Total Housing Strategy	0	0	0	113	137	24	17.6%	137
Supervision & Management								
Employee Related Costs	6	0	(6)	2,116	2,250	135	6.0%	2,250
All Other Controllable Costs	49	0	(49)	1,237	1,467	229	15.6%	1,467
Controllable Income	(1)	0	1	(230)	(242)	(12)	4.9%	(242)
Total Supervision & Management	54	0	(54)	3,123	3,475	352	10.1%	3,475
Total General Management	409	0	(409)	9,514	10,344	830	8.0%	10,344
Rents, Rates and Other Charges								
Rents, Rates and Other Charges								
All Other Controllable Costs	0	0	(0)	131	139	8	6.0%	139
Total Rents, Rates and Other Charges	0	0	(0)	131	139	8	6.0%	139
Total Rents, Rates and Other Charges	0	0	(0)	131	139	8	6.0%	139
Grand Total	409	0	(409)	9,645	10,483	838	8.0%	10,483

Income								
Dwelling Rent Income - Gross	2	0	(2)	(21,154)	(21,138)	16	-0.1%	(21,138)
Dwelling Rent Void loss	0	0	0	456	465	9	1.9%	465
Net Dwelling Rent Income	2	0	(2)	(20,698)	(20,673)	25	-0.1%	(20,673)
Non-Dwelling Rent	0	0	0	(476)	(474)	3	-0.6%	(474)
Non-Dwelling Rent Void Loss	0	0	0	112	90	(21)	-23.6%	90
Net Non Dwelling Rent Income	0	0	0	(365)	(384)	(19)	4.9%	(384)
Charges for Services & Facilities - Charge	(226)	0	226	(699)	(607)	92	-15.2%	(607)
Charges for Services & Facilities - Void Loss	0	0	0	88	85	(2)	-2.6%	85
Net Charges for Services and Facilities	(226)	0	226	(611)	(522)	90	-17.2%	(522)
Total Income	(225)	0	225	(21,674)	(21,578)	96	-0.4%	(21,578)

Reconciliation to Income and expenditure account	£000
Employee Related Costs	5,316
All Other Controllable Costs	4,668
Bad Debt Provision (not included above)	335
Total expenditure on Income and Expenditure Account	10,319
Controllable Income	
Repairs and Maintenance income	(21,674)
Allocations and lettings income	(78)
Supervision and management income	(31)
Grounds maintenance income (not included above)	(230)
Total income on Income and Expenditure account	(82)
	(22,095)

Reconciliation to HRA Outturn appendix	£000
General Management (above)	9,514
Add Support Services Recharges (costs)	2,690
Add Corporate and Democratic Core	114
Minus Support Service Recharges (income)	(1,128)
	11,190
Supervision and Management (outturn)	4,901
Repairs and Maintenance	6,289
	11,190