

RIBBLE VALLEY BOROUGH COUNCIL REPORT TO COMMUNITY SERVICES COMMITTEE

Agenda Item No

meeting date: 6 NOVEMBER 2012
 title: REVENUE MONITORING 2012/13
 submitted by: DIRECTOR OF RESOURCES
 principal author: ROBIN BRAMHALL

1 PURPOSE

1.1 To let you know the position for the first six months of this year's revenue budget as far as this committee is concerned.

1.2 Relevance to the Council's ambitions and priorities:

- Community Objectives – none identified
- Corporate Priorities – to continue to be a well-managed Council, providing efficient services based on identified customer need, and meets the objective within this priority, of maintain critical financial management controls, ensuring the authority provides council tax payers with value for money.
- Other considerations – none identified

2 FINANCIAL INFORMATION

2.1 Shown below, by cost centre, is a comparison between actual expenditure and the original estimate for the period to the end of September. You will see an overall underspend of £120,225 on the net cost of services, after allowing for estimated transfers to and from earmarked reserves. Please note that favourable variances are denoted by figures with a minus symbol.

| Cost Centre | Cost Centre Name | Net Budget for the Full Year £ | Net Budget to the end of period £ | Actual including Commitments to the end of the period £ | Variance £ | |
|-------------|-------------------------------|-----------------------------------|--------------------------------------|--|---------------|---|
| COMMD | Community Services Department | 0 | 633,122 | 623,538 | -9584 | R |
| HWAGY | Highways Agency | 11,480 | 502 | 0 | -502 | G |
| HWREP | Highway Repairs | 3,130 | 252 | 214 | -38 | G |
| NHWAG | Non-Agency Highways Work | 25,200 | 0 | 0 | 0 | G |
| CULVT | Culverts & Water Courses | 20,480 | 1,608 | 3,402 | 1,794 | G |
| DRAIN | Private Drains | 11,910 | -94 | -60 | 34 | G |
| RIVBK | Riverbank Protection | 3,120 | 576 | 293 | -283 | G |
| BUSSE | Bus Shelters | 18,340 | 3,442 | 377 | -3,065 | A |
| SEATS | Roadside Seats | 6,710 | 1,144 | 366 | -778 | G |

| Cost Centre | Cost Centre Name | Net Budget for the Full Year £ | Net Budget to the end of period £ | Actual including Commitments to the end of the period £ | Variance £ | |
|-------------|---|--------------------------------|-----------------------------------|---|------------|---|
| SIGNS | Street Nameplates & Signs | 21,430 | 1,684 | 4,135 | 2,451 | A |
| RIGHT | Public Rights of Way | 2,250 | -34,136 | -33,858 | 278 | G |
| STCLE | Street Cleansing | 317,610 | 163,783 | 154,109 | -9,674 | R |
| VARIOUS | Public Conveniences | 233,950 | 113,339 | 73,373 | -39,966 | R |
| LITTR | Litter Bins | 16,850 | 4,222 | 3,727 | -495 | G |
| RCOLL | Refuse Collection | 1,075,870 | 180,552 | 165,110 | -15,442 | R |
| RECYC | Recycling & Waste Awareness | 76,550 | -7,221 | -5,502 | 1,719 | G |
| TFRST | Waste Transfer Station | 77,280 | 36,504 | 41,372 | 4,868 | A |
| TRREF | Trade Refuse | -28,130 | -116,655 | -124,699 | -8,044 | R |
| CRIME | Crime and Disorder | 64,260 | 8,080 | 7,750 | -330 | G |
| CRIMP | RV Crime Reduction Partnership | 14,260 | 7,670 | 6,208 | -1,462 | G |
| CCTEL | CCTV Equipment | 106,420 | 57,879 | 56,188 | -1691 | G |
| LDAAT | Lancashire Drug and Alcohol Action Team | 0 | 0 | -8,548 | -8,548 | R |
| LNGCH | Longridge Civic Hall | 9,180 | 0 | 0 | 0 | G |
| ARTDV | Art Development | 31,620 | 6,777 | 6,481 | -296 | G |
| PLATG | Platform Gallery | 63,570 | 29,451 | 43,663 | 14,212 | R |
| MUSEM | Castle Museum | 214,900 | 4,265 | 10,523 | 6,258 | R |
| MCAFE | Museum Café | 1,660 | -2,750 | -1,239 | 1,511 | A |
| TURSM | Tourism | 133,680 | 42,824 | 19,930 | -22,894 | R |
| VARIOUS | Car Parking | -102,530 | -59,232 | -57,393 | 1,839 | G |
| LDEPO | Longridge Depot | 0 | 5,746 | 10,043 | 4,297 | A |
| SDEPO | Salthill Depot | 0 | 22,606 | 25,077 | 2,471 | A |
| VARIOUS | Refuse Collection Vehicles | 0 | 189,626 | 191,170 | 1,544 | G |
| VARIOUS | Grounds Maintenance Vehicles | 0 | 37,944 | 34,274 | -3,670 | A |
| VARIOUS | Works Administration Vehicles | 0 | 19,571 | 15,765 | -3,806 | A |
| VARIOUS | Plant | 0 | 3,254 | 4,676 | 1,422 | G |
| TWOWR | Two Way Radio | 0 | -1,404 | -1,579 | -175 | G |
| VEHCL | Vehicle Workshop | 0 | -7,598 | -8,129 | -531 | G |

| Cost Centre | Cost Centre Name | Net Budget for the Full Year £ | Net Budget to the end of period £ | Actual including Commitments to the end of the period £ | Variance £ | |
|---|------------------------------------|--------------------------------|-----------------------------------|---|-----------------|---|
| WKSAD | Works Administration | 0 | -47,708 | -49,454 | -1,746 | G |
| CARVN | Caravan Site | -7,040 | 0 | 121 | 121 | G |
| EDPIC | Edisford Picnic Area | -6,750 | -7,512 | -8,561 | -1,049 | G |
| PKADM | Grounds Maintenance | 0 | -107,268 | -109,497 | -2,229 | A |
| ROEBN | Roefield Barn | 1,170 | -22 | -13 | 9 | G |
| RVPRK | Ribble Valley Parks | 409,150 | 163,012 | 164,019 | 1,007 | G |
| RPOOL | Ribblesdale Pool | 284,850 | 50,809 | 31,895 | -18,914 | R |
| EALLW | Edisford All Weather Pitch | -8,170 | -9,016 | -6,557 | 2,459 | A |
| LNGYM | Longridge Gym | 7,820 | 0 | -495 | -495 | G |
| CYCLS | Cycling | 5,590 | 0 | 0 | 0 | G |
| EXREF | Exercise Referral Scheme | 36,530 | 33,899 | 27,004 | -6,895 | R |
| SPODV | Sports Development | 91,610 | 17,530 | 13,889 | -3,641 | A |
| GRSRC | Grants & Subscriptions - Community | 28,070 | 280 | 0 | 280 | G |
| XMASL | Xmas Lights & RV in Bloom | 3,110 | 926 | 400 | -526 | G |
| RECU | Recreation and Culture Grants | 34,430 | 10,253 | 8,889 | -1,364 | G |
| SPOGR | Sports Grants | 5,870 | 336 | 300 | -36 | G |
| CULTG | Culture Grants | 4,810 | 1,920 | 1,850 | 70 | G |
| WBHEQ | Wellbeing and Health Equality | 0 | 0 | 0 | 0 | G |
| Total: | | 3,322,100 | 1,454,772 | 1,334,547 | -120,225 | |
| Transfers to and from earmarked reserves | | | | | | |
| | Community Safety | -14,260 | 0 | 0 | 0 | |
| | Wellbeing and Health Equality | -12,420 | 0 | 0 | 0 | |
| Total transfers to and from earmarked reserves | | -26,680 | 1,454,772 | 1,334,547 | -120,225 | |
| Total after transfers to and from earmarked reserves | | 3,295,420 | 1,454,772 | 1,334,547 | -120,225 | |

- 2.2 The variations between budget and actuals have been split into groups of red, amber and green variance. The red variances highlight specific areas of high concern, for which budget holders are required to have an action plan. Amber variances are potential areas of high concern and green variances are areas that currently do not present any significant concern.

| Key to Variance shading | |
|--|---|
| Variance of more than £5,000 (Red) | R |
| Variance between £2,000 and £4,999 (Amber) | A |
| Variance less than £2,000 (Green) | G |

- 2.3 We have then extracted the main variations for the items included in the red shaded cost centres and shown them with the budget holder's comments and agreed action plans, in Annex 1.
- 2.4 The main variations for items included in the amber shaded cost centres are shown with budget holders' comments at Annex 2.
- 2.5 In summary the main areas of variance which are unlikely to rectify themselves by the end of the financial year are summarised below

| Description | Variance to end of September 2012 |
|--|-----------------------------------|
| Public Conveniences - reduction in staff hours and delay in recruitment | -31,372 |
| Refuse Collection – Recycling Credits – better performance than expected for the first 6 months of the year | -7,787 |
| Trade Refuse additional contract income re wheeled bins, offset by fall in income from collection of sacks | -9,376 |
| Children's Trust Grant – additional income | -15,000 |
| Car park charges – reduced income – probably because of poor weather for the first 6 months | 9,195 |
| Ribblesdale Pool – greater take up of courses and contracts | -14,092 |
| Insurance Costs – increased premiums | 4,821 |

3 CONCLUSION

- 3.1 The comparison between actual and budgeted expenditure shows an underspend of £120,225 for the first six months of the financial year 2012/13.
- 3.2 For this Committee the great majority of 'Red' and "Green" variances are favourable to the Council.

SENIOR ACCOUNTANT

DIRECTOR OF RESOURCES

CM11-12/TH/AC
22 OCTOBER 2012

For further information please ask for Robin Bramhall extension 4433

COMMUNITY COMMITTEE

RED VARIANCES

| Ledger Code | Ledger Code Name | Original Budget for the Full Year £ | Original Budget to the end of the period £ | Actual including Commitments to the end of the period £ | Variance £ | Reason for Variance | Action Plan as agreed between the Budget Holder and Accountant |
|--------------|---|--|---|--|---------------|---|--|
| COMMD /1040 | Community Services Department/ Employee Insurances | 32,110 | 32,110 | 37,606 | 5,496 | Overall increase of around 10% in employee insurances. However, the allocation this year is based on previous year's claims, and this has led to the increase here. | Monitor employee claims to try and minimise premiums for future years. |
| COMMD /8093z | Community Services Department/ Children's Trust Grant | -5,000 | -5,000 | -20,000 | -15,000 | Additional funding for 2012/13. | This will help support the costs of operating the Community Services Department |
| PUB /2402 | Public Conveniences/ Repairs and Maintenance of Buildings | 85,580 | 58,845 | 38,998 | -19,847 | Reduction in staff hours, and delay in recruitment of seasonal employees due to the closing of some conveniences | Monitor expenditure to see whether further savings can be achieved during the year. |
| PUB /2475 | Public Conveniences/ General Cleaning | 27,550 | 13,780 | 2,255 | -11,525 | Significant reduction on staff hours. This will be continued throughout the year | Monitor expenditure - further significant savings should be achieved by the end of the year. |

| Ledger Code | Ledger Code Name | Original Budget for the Full Year £ | Original Budget to the end of the period £ | Actual including Commitments to the end of the period £ | Variance £ | Reason for Variance | Action Plan as agreed between the Budget Holder and Accountant |
|-------------|--|--|---|--|---------------|--|---|
| DSCO /2602 | Refuse Collection Vehicles/ Repairs to Vehicles | 127,790 | 64,483 | 78,773 | 14,290 | Two large and unexpected items of expenditure- repairs to bodywork and replacement of driver's seat, together with a number of commitments | Monitor expenditure closely to ensure annual Budget is not exceeded |
| DSCO /2612 | Refuse Collection Vehicles/ Diesel | 178,200 | 88,205 | 79,232 | -8,973 | Diesel prices have not been as high as expected, and there has been an overall reduction in fuel consumption as a result of various changes in operation | Monitor expenditure - if the current trends are continued, further significant savings should be achieved by the end of the year. |
| DTRN /8420n | Car Parks/ Car park charges | -282,170 | -150,616 | -141,421 | 9,195 | This year's weather has been particularly poor. This has impacted on car park income levels, with Edisford Car Park income being hit particularly hard. | Monitor income to see whether the annual Budget can be achieved |
| LDAAT /2944 | Lancashire Drug and Alcohol Action Team/Sundry Purchases | 0 | 0 | 13,216 | 13,216 | Expenditure includes funding of the management of the Community Alcohol Network Project (£7,000), Grant Schools Youth forum Radio Station (£3,500) and hire of Longridge Community Gym | Expenditure has been identified to offset against additional income |

| Ledger Code | Ledger Code Name | Original Budget for the Full Year £ | Original Budget to the end of the period £ | Actual including Commitments to the end of the period £ | Variance £ | Reason for Variance | Action Plan as agreed between the Budget Holder and Accountant |
|--------------|---|--|---|--|---------------|---|---|
| LDAAT /3277 | Lancashire Drug and Alcohol Action Team/Promotional Activities | 0 | 0 | 16,083 | 16,083 | Expenditure includes part funding of the council's Community Sports Facilitator post (£10,000) and the funding of Binge Productions at the Grand (£3,350) | Expenditure has been identified to offset against additional income |
| LDAAT /8576z | Lancashire Drug and Alcohol Action Team/Contributions and Donations | 0 | 0 | -39,880 | -39,880 | Funding for use in 2012/13 on the reduction of drug and alcohol abuse | Expenditure has been identified to offset against this income and ensure it is fully utilised |
| RCOLL /8431z | Refuse Collection/ Recycling Credits | -288,640 | -132,341 | -140,128 | -7,787 | Better performance than expected on the recycling of both green and comingled waste | Continue to monitor recycling performance. If the current trend is continued there could be considerable additional income by the end of the year |
| RECYC /3074 | Recycling & Waste Awareness/Private Contract Payments | 79,970 | 26,662 | 33,697 | 7,035 | The cost for disposal of paper increased after the Budget was agreed following the end of the previous temporary arrangements | Continue to monitor recycling performance. |

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|-----------------|---|--|---|--|---------------|---|--|
| RECYC /8431z | Recycling & Waste Awareness/Recycling Credits | -84,100 | -35,051 | -44,377 | -9,326 | Income shown here relates to recycling credits claimed at the higher rate. LCC are in dispute with RVBC concerning this. If the lower rate was applied, this would mean £12,500 less income for the period shown, and £31,900 less income for the full year | Continue to monitor recycling performance and LCC dispute |
| RIGHT /2402 | Rights of Way/Repairs and maintenance | 13,100 | 6,552 | 14,117 | 7,565 | More work than expected carried out in the first few months. Annual Budget already exceeded | Income has been received which will offset this overspend, but any further spending will be curtailed. |
| RIGHT /8586n | Rights of Way/Footpath Diversion Orders - vatable | 0 | 0 | -7,053 | -7,053 | Additional income - will be spent on additional works, advertising and staff time implementing these diversions | Monitor income and expenditure to see whether the annual Budget is likely to be exceeded |
| RPOOL /8542l | Ribblesdale Pool/ Courses | -83,840 | -55,032 | -62,136 | -7,104 | Greater take up of courses than during the same period in 2011, particularly in relation to parent toddler classes | Monitor income to see whether the annual Budget is likely to be exceeded |

| Ledger Code | Ledger Code Name | Original Budget for the Full Year £ | Original Budget to the end of the period £ | Actual including Commitments to the end of the period £ | Variance £ | Reason for Variance | Action Plan as agreed between the Budget Holder and Accountant |
|--------------|----------------------------------|--|---|--|---------------|--|---|
| RPOOL /8543n | Ribblesdale Pool/ Contracts | -15,160 | -7,607 | -14,595 | -6,988 | Much greater take up of contracts than during the same period in 2011. Overall attendances have increased – possibly due to the Olympic Games effect | Monitor income to see whether the annual Budget is likely to be exceeded |
| WKSAD /0110 | Works Administration/ Wages | 111,060 | 57,484 | 47,816 | -9,668 | Savings due to reductions in working hours, and delays in filling seasonal post with regard to public conveniences. | Monitor expenditure to see the eventual savings on the annual Budget. |
| WKSAD /8900z | Works Administration/Oncost 100% | -219,980 | -113,861 | -99,439 | 14,422 | Reduction in recovery of costs due to reduced staffing. | Monitor expenditure, income and oncost rate to ensure all costs are fully recovered |
| WKSAD /8920z | Works Administration/Oncost 120% | -27,000 | -13,977 | -2,567 | 11,410 | Reduction in recovery of costs as overtime is down considerably against the budgeted figure | Monitor expenditure and income to ensure all costs are fully recovered |
| TRREF /8411z | Trade Refuse/ Contracts | -93,830 | -93,830 | -106,694 | -12,864 | Invoices already raised exceed the annual Budget, as more businesses move from sacks to bins (see amber variances with regard to sacks) | Monitor income to see how much the annual Budget will be exceeded by |

COMMUNITY COMMITTEE

AMBER VARIANCES

| Ledger Code | Ledger Code Name | Original Budget for the Full Year £ | Original Budget to the end of the period £ | Actual including Commitments to the end of the period £ | Variance £ | Reason for Variance |
|-------------|---|--|---|--|---------------|---|
| BUSSH /2402 | Bus Shelters/ Repairs and Maintenance | 6,880 | 3,442 | 377 | -3,065 | Reduction in expenditure following review of the council obligations with regard to bus shelters |
| COMMD /0100 | Community Services Department/ Salaries | 912,550 | 456,456 | 459,697 | 3,241 | The Budget allows for a 2% saving to reflect likely vacancies. Vacancies so far this year cover only about half of these savings |
| COMMD /2501 | Community Services Department/ Premises Insurance | 7,340 | 7,340 | 4,482 | -2,858 | Overall increase of around 20% in premises insurances. However, the allocation this year is based on previous year's claims, and this has led to the larger reduction here. |
| CULVT /2402 | Culverts & Watercourses/ Repairs and Maintenance of Buildings | 2,710 | 1,356 | 3,402 | 2,046 | The very wet summer has necessitated much more frequent inspections and clearances of flood grates. A virement will be made to cover this additional expenditure. |

| Ledger Code | Ledger Code Name | Original Budget for the Full Year £ | Original Budget to the end of the period £ | Actual including Commitments to the end of the period £ | Variance £ | Reason for Variance |
|--------------|---|--|---|--|---------------|--|
| DSCO /2614 | Refuse Collection Vehicles/ Tyres | 30,460 | 15,242 | 12,957 | -2,285 | Lower level of expenditure than in previous years, but as these tyres can cost between £500 and £1,000 each, this saving could soon be eroded. However, if this trend continues, any savings arising may be needed to offset additional spending on repairs and maintenance of vehicles |
| EXREF /0100 | Exercise Referral/Salaries | 85,390 | 42,781 | 38,682 | -4,099 | Savings due to delay in filling vacancy, and to maternity leave |
| LDAAT /2402 | Lancashire Drugs and Alcohol Action Team/Repairs and Maintenance of Buildings | 0 | 0 | 2,033 | 2,033 | Repairs to ground floor of Bowling Green Café. Expenditure to be met from additional grant income (See Red Variances) |
| LDEPO /2402 | Longridge Depot/Repair and Maintenance of Buildings | 2,590 | 1,296 | 5,264 | 3,968 | Additional expenditure on renewal of roof covering. A virement will be made to cover this. |
| PCADM /8576z | Public Conveniences Administration/ Contributions and Donations | 0 | 0 | -3,000 | -3,000 | Contribution from Clitheroe Town Council towards the running costs of the Market Conveniences |

| Ledger Code | Ledger Code Name | Original Budget for the Full Year £ | Original Budget to the end of the period £ | Actual including Commitments to the end of the period £ | Variance £ | Reason for Variance |
|----------------------|---|--|---|--|---------------|--|
| RCOLL /0160 | Refuse Collection/Drivers Wages | 231,910 | 116,002 | 111,589 | -4,413 | Savings mainly due to refuse collection staff covering staff sickness at the waste transfer station (see later variance on Waste Transfer Station) |
| RCOLL /1013 | Refuse Collection/Tuition Fees | 4,790 | 2,396 | 245 | -2,151 | Just one training course so far this year. |
| RECYC /3085 | Recycling & Waste Awareness/Consultants | 0 | 0 | 2,250 | 2,250 | Legal fees with regard to the ongoing dispute over waste paper |
| RVPRK /2402 | Ribble Valley Parks/ Repairs and Maintenance of Buildings | 19,620 | 8,598 | 13,066 | 4,468 | Spending well ahead of profile, even after allowing for commitments of £2,283. A virement will be undertaken to cover this variance. |
| TFRST /0110 and 0130 | Transfer Station/Wages and Temporary Staff | 18,830 | 9,434 | 14,063 | 4,629 | Budget for full year will be exceeded as extra staffing needed to cover extended sickness absence (use of refuse collection staff) |
| TRREF /2881 | Trade Refuse/Purchase of Equipment | 1,000 | 1,000 | 3,217 | 2,217 | Purchase of bins - additional income generated will eventually offset this. |

| Ledger Code | Ledger Code Name | Original Budget for the Full Year £ | Original Budget to the end of the period £ | Actual including Commitments to the end of the period £ | Variance £ | Reason for Variance |
|--------------|--|--|---|--|---------------|--|
| PCADM /3085 | Public Conveniences Administration/ Consultants | 9,800 | 4,902 | 875 | -4,027 | This relates to payments for local management of public conveniences. Some delays in finalising agreements. |
| PKADM /0111 | Parks Administration/Overtime | 6,930 | 3,468 | 1,298 | -2,170 | Reduction in overtime working, especially following change in opening and closing arrangements for public conveniences. |
| PKADM /1040 | Parks Administration/Employee Insurances | 5,570 | 5,570 | 7,753 | 2,183 | Overall increase of around 10% in employee insurances. However, the allocation this year is based on previous year's claims, and this has led to the increase here. |
| PKADM /8900z | Parks Administration/Oncost 100% | -13,940 | -6,972 | -2,595 | 4,377 | Reduced recovery following reduction in overtime working, especially as a result of change in opening and closing arrangements for public conveniences. This is more than offset by reduced service costs. |
| RPOOL /8572n | Ribblesdale Pool/Junior Admissions | -45,020 | -24,306 | -28,932 | -4,626 | Higher level of attendances, particularly in July and August, possibly because of the Olympic Games effect. |
| SDEPO /2402 | Salthill Depot/ Repairs and Maintenance of Buildings | 10,870 | 7,175 | 9,857 | 2,682 | Only £1000 of annual Budget not now committed. A virement will be made to cover additional expenditure |

| Ledger Code | Ledger Code Name | Original Budget for the Full Year £ | Original Budget to the end of the period £ | Actual including Commitments to the end of the period £ | Variance £ | Reason for Variance |
|--------------|---|--|---|--|---------------|---|
| SIGNS /2402 | Street Nameplates and Signs/ Repairs and Maintenance of Buildings | 2,720 | 1,362 | 3,702 | 2,340 | Annual Budget already exceeded. A virement will be made to cover additional expenditure |
| SPODV /2971 | Sports Development/ Printing and Stationery | 0 | 0 | 2,810 | 2,810 | Expenditure on production of cycle map - financed from additional funding (see below) |
| SPODV /3012 | Sports Development/ Grants to other Bodies | 7,010 | 6,238 | 4,221 | -2,017 | Significant savings on insurance premium for skate park |
| SPODV /8073z | Sports Development/ Lancashire Sport Funding | 0 | 0 | -3,500 | -3,500 | Grant for production of cycle map not anticipated when Budget was set. Funding used to finance additional expenditure as shown above (SPODV/2971) |
| SPODV /8085z | Sports Development/ School Sports | 0 | 0 | -3,000 | -3,000 | Grant for walking and cycling initiatives not anticipated when Budget was set. Funding used to finance additional expenditure as shown above. |
| TRREF /8550z | Non Trade Waste Collection - sacks etc. | -22,550 | -11,278 | -7,790 | 3,488 | Lower level of usage - but more than offset by increased income from collection of wheeled bins |
| WKSAD /0111 | Works Administration/ Wages Overtime | 11,540 | 5,972 | 1,167 | -4,805 | Further savings due to introduction of automatic locks and closure of some conveniences |

| Ledger Code | Ledger Code Name | Original Budget for the Full Year £ | Original Budget to the end of the period £ | Actual including Commitments to the end of the period £ | Variance £ | Reason for Variance |
|--------------|--|--|---|--|---------------|---|
| WKSAD /0119 | Works Administration/ Superannuation | 16,040 | 8,301 | 6,148 | -2,153 | Further savings due to reduced staffing and closure of some conveniences |
| WKSAD /8920z | Works Administration/ Recovery of oncost - Capital | 0 | 0 | -3,665 | -3,665 | When the Original Budget was prepared, no recharge to Capital was anticipated. However, due to slippage on the capital programme some time has now been charged to capital. |