


<p style="text-align: center;">London Borough of Hammersmith & Fulham</p> <p style="text-align: center;">CABINET</p> <p style="text-align: center;">16 JANUARY 2017</p>	
<p style="text-align: center;">CORPORATE REVENUE MONITOR 2016/17 MONTH 7 – 31 OCTOBER 2016</p>	
<p style="text-align: center;">Report of the Cabinet Member for Finance – Councillor Max Schmid</p>	
<p>Open Report</p>	
<p>Classification - For decision and for information Key Decision: Yes</p>	
<p>Wards Affected: All</p>	
<p style="text-align: center;">Accountable Director: Hitesh Jolapara – Strategic Finance Director</p>	
<p>Report Author: Jade Cheung – Finance Manager</p>	<p>Contact Details: Tel: 020 8753 3374 Jade.Cheung@lbhf.gov.uk</p>

1. EXECUTIVE SUMMARY

- 1.1. The General Fund 2016/17 forecast year end variance for month 7 is a gross overspend of **£2.074m** (a reduction of **£0.485m** compared with £2.559m in month 6).
- 1.2. The potential value of mitigating actions is **£1.025m, if fully delivered**, which will result in a net overspend of **£1.049m** (a reduction of £0.682m, compared with £1.731m at month 6). Delivery of action plans is assigned to relevant responsible Directors, which seek to address the total General Fund forecast overspend (1.2% revised budget compared with 1.4% month 6) as set out in section 4.2.
- 1.3. The forecast overspend reported by five departments in overspend value order are: (1) Adult Social Care primarily due to home care, direct payments and Better Care savings reasons; (2) Children’s Services mainly due to commissioning and support services functions; (3) Environmental Services; (4) Housing General Fund; and (5) Libraries.
- 1.4. The Housing Revenue Account year end variance for 2016/17 is a surplus of **£0.563m** at month 7 (a decrease of £0.009m compared with a surplus at month 6 of £0.572m). HRA general reserves of **£1.061m** remain forecast to be carried forward into 2017/18, with a HRA balance of **£20.144m** at year-end.

2. RECOMMENDATIONS

- 2.1. To note the General Fund and Housing Revenue Account month 7 forecast revenue variances.
- 2.2. To note the action plans amounting to **£1.025m**, seeking to address the General Fund gross overspend forecast of **£2.074m**. All overspending departments to respond with further actions to reduce the net forecast overspend of **£1.049m**.
- 2.3. To approve the proposed virement requests in appendix 11.

3. REASONS FOR DECISION

- 3.1. The reasons for the recommendations are to report the revenue expenditure position for the Council and to comply with the Financial Regulations.

4. CORPORATE REVENUE MONITOR MONTH 7 GENERAL FUND

- 4.1. Table 1 below sets out the position for month 7.

Table 1: 2016/17 General Fund Gross Forecast Outturn Variance – Month 7

Department ¹	Revised Budget Month 7 £m	Forecast Outturn Variance Month 7 £m	Forecast Outturn Variance Month 6 £m	Variance Between Months 6 and 7 £m	Month 7 Forecast Variance %
Adult Social Care	58.698	2.065 ²	2.059	0.006	1.2%
Children's Services	47.581	0.437	0.345	0.092	0.2%
Controlled Parking Account	(22.406)	(0.472)	(0.156)	(0.316)	0%
Corporate Services	16.867	(0.324)	(0.324)	0	0%
Environmental Services	44.778	0.309	0.576	(0.267)	0.2%
Housing General Fund	8.143	0.082	0.082	0	0%
Library & Archives Service	3.175	0.014	0.014	0	0%
Public Health Services	0	0	0	0	0%
Centrally Managed Budgets	21.656	(0.037)	(0.037)	0	0%
Total	178.492	2.074	2.559	(0.485)	1.2%

¹ Figures in brackets represent underspends

² The ASC forecast includes the proposed budget virement request of £0.400m. This is the second virement request from ASC for a drawdown from their ASC Pressures and Demands earmarked reserve (the first was £0.716m approved in CRM3 also included in the forecast). Refer to appendix 1 and 11.

4.2. Action plans to mitigate the forecast overspends are summarised in table 2.

Table 2: Summary of Net Forecast Outturn Variances After Action Plans

Department	Gross Forecast Outturn Variance Month 7 £m	Potential Value of Action Plan Mitigations Month 7 £m	Forecast Outturn Variance Net of Planned Mitigations £m	Paragraph reference to action plans
Adult Social Care	2.065	0.600	1.465	4.2.1
Children's Services	0.437	0.225	0.212	4.2.2
Controlled Parking Account	(0.472)	0	(0.472)	
Corporate Services	(0.324)	0	(0.324)	
Environmental Services	0.309	0.104	0.205	4.2.3
Housing General Fund	0.082	0.082	0	4.2.4
Library & Archives Service	0.014	0.014	0	4.2.5
Centrally Managed Budgets	(0.037)	0	(0.037)	
Total	2.074	1.025	1.049	
%	100%	49%	51%	

4.2.1. Adult Social Care Revenue Overspend Action Plan

	Mitigating Actions (in priority order)	Proposed mitigations £m	Responsible Officer	Deadline
1	Review of high cost placements, Home care packages and Direct Payments customers.	500	Viv Whittingham	On-going
2	Review of 50/50 funded placements within Mental Health services.	100	Ranjit Kang	On-going
3	Review of Learning Disabilities Day Care costs and in-house day Services.	*	Viv Whittingham	On-going
4	Review of customer care needs as part of the transfer to the new Home care providers or through Direct Payments.	*	Viv Whittingham	31/12/2016
5	ASC Transformation Programme reviews progress on a two-weekly basis of the projects and programmes which will bring about the savings, with deep dives to check on progress.	*	Martin Calleja	31/03/2017
6	All spending will be reviewed that is not directly related to an eligible social care need as identified in an individual customers support plan.	*	Mike Boyle	On-going
	Total	600		

* A number of reviews relate to customer packages of care and any resultant savings will be factored into future month's forecast when completed.

4.2.2. Children's Services Revenue Overspend Action Plan

	Mitigating Action(s)	Proposed mitigations £m	Responsible Officer	Deadline
1	Reduced agency spend through recruitment of newly qualified social work posts in front line social work teams.	0.050	Heads of Service: CAS, FSCP, LAC&LC service	Ongoing
2	Continue to reduce looked after children cost through reduced entry, maintain children in lower cost placements, and maximising the opportunity for throughput.	0.100	Steve Miley: Director of Family Services	Ongoing
3	Reduced expenditure on care leavers through maximising throughput into permanent housing and use of the semi-independent contact placements.	0.75	Steve Miley: Director of Family Services	Ongoing
	Total	0.225		

4.2.3. Environmental Services Revenue Overspend Action Plan

	Mitigating Action(s)	Proposed Mitigations £m	Responsible Officer	Deadline
1	<p>Alternative Weed Treatment Included in the forecast is a £232k part year pressure from moving to alternative weed treatment in parks (£158k) and on street (£74k). If implementation is deferred to 2017/18, the forecast would reduce by this amount. Officers are looking at ways to minimise this pressure by reviewing recharges to the HRA and potential capital funding of the new equipment to minimise ongoing revenue costs. The service group is unable to absorb a new financial commitment of this size. If this priority is to progress additional funding will need to be identified.</p>	TBC ³	Sue Harris / Dave Page	31/12/2016
2	<p>Community Safety Restrict spend on various community safety initiatives, such as £10k Partners Tasking and £5k Safer Neighbourhood Boards administration. Further possible underspends on stray dogs service. All these limit flexibility and are high risk.</p>	0.015	Chris Reynolds	31/12/2016
3	<p>Environmental Health Early implementation of smarter budgeting savings (team restructure and additional income) plus agreement to unpaid leave for some staff with no back fill.</p>	0.025	Nick Austin	31/12/2016
4	<p>Building & Property Management Explore options for increased income generation through letting Council buildings (e.g. Bagleys Lane Depot) and identifying new advertising sites.</p>	0.064	Maureen McDonald-Khan /Nigel Brown	31/12/2016
	Total	0.104		

³ To be confirmed

4.2.4. Housing General Fund Revenue Overspend Action Plan

	Mitigating Action(s)	Proposed mitigations £m	Responsible Officer	Deadline
1	<ul style="list-style-type: none"> ● Further negotiations with landlords to increase the current rental margin. ● Work on complex 'No Duty' cases to release cheaper TA to meet on-going demand. ● Policy decision regarding out of borough procurement – rationale in progress and meeting to be arranged. 	0.082	Jo Rowlands / Glendine Shepherd	On-going to March 2017
	Total	0.082		

4.2.5. Library & Archives Service Revenue Overspend Action Plan

	Mitigating Action(s)	Proposed mitigations £m	Responsible Officer	Deadline
1	<p>Stock review</p> <p>A review of stock will be completed to assess whether any spend can be removed from this. This will be subject to reviewing orders already in place, as a lot of spend is committed to 3 months in advance.</p>	0.014	Mike Clarke	31/03/2016
	Total	0.014		

5. 2016/17 MONTH 7 HOUSING REVENUE ACCOUNT

- 5.1. The Housing Revenue Account currently forecasts a surplus outturn variance of **£0.563m** for 2016/17, a reduction of £0.009m compared with a surplus outturn variance of £0.572m in month 6 (appendix 10).

Table 3: 2016/17 Housing Revenue Account Forecast Outturn - Month 7

Housing Revenue Account	£m
Balance as at 31 March 2016	(18.520)
Add: Budgeted (Contribution) / Appropriation to Balances	(1.061)
Add: Forecast Surplus Outturn Variance	(0.563)
Projected Balance as at 31st March 2017	(20.144)

6. MEDIUM TERM FINANCIAL STRATEGY - EFFICIENCY SAVINGS

- 6.1. The 2016/17 General Fund budget included an efficiency savings target now revised to **£15.867m**. Progress against these is summarised in table 4 (and in appendices 1 to 10). The 2016/17 Housing Revenue Account efficiency savings are on target at **£0.922m**.

Table 4: 2016/17 Medium Term Financial Strategy - Efficiency Savings

Department	2016/17 Savings Target £m	Savings On Target £m	Savings In Progress £m	Savings Delayed / at risk £m
Adult Social Care	5.321	3.085	0.205	2.031
Children's Services	3.227	3.040	0	0.187
Corporate Services	3.175	3.175	0	0
Environmental Services	2.669	0.811	1.317	0.541
Housing General Fund	0.405	0.265	0	0.140
Libraries and Archives	0.020	0	0.005	0.015
Centrally Managed Budgets	1.050	0.550	0	0.500
General Fund Total	15.867	10.926	1.527	3.414
GF %	100%	69%	10%	21%
Housing Revenue Account Total	0.922	0.922	0	0
HRA %	100%	100%	0%	0%

7. VIREMENTS & WRITE OFF REQUESTS

- 7.1. Cabinet is required to approve all budget virements that exceed £0.1m. Proposed budget virement requests are stated in appendix 11.
- 7.2. No write-off requests for month 7.

8. CONSULTATION

- 8.1. N/A.

9. EQUALITY IMPLICATIONS

9.1. Adjustments to budgets are not considered to have an impact on one or more protected groups so an equality impact assessment (EIA) is not required.

10. LEGAL IMPLICATIONS

10.1. There are no legal implications for this report.

11. FINANCIAL AND RESOURCES IMPLICATIONS

11.1. This report is financial in nature and those implications are contained within. The ongoing implementation of Managed Services and Agresso have financial implications which are being reviewed and may impact on the accuracy of the figures in this report.

11.2. Implications completed by: Jade Cheung, Finance Manager, 0208 753 3374.

12. IMPLICATIONS FOR BUSINESS

12.1. There are no implications for local businesses.

13. RISK MANAGEMENT

13.1. Details of actions to manage financial risks are contained in the main report and appendices 1-10.

14. PROCUREMENT AND IT STRATEGY IMPLICATIONS

14.1. There are no implications for this report.

LOCAL GOVERNMENT ACT 2000 **LIST OF BACKGROUND PAPERS USED IN PREPARING THIS REPORT**

No.	Description of Background Papers	Name/Ext of holder of file/copy	Department/ Location
1.	None		

LIST OF APPENDICES

Appendix number	Title
Appendix 1	Adult Social Care Revenue Monitor
Appendix 2	Children's Services Revenue Monitor
Appendix 3	Controlled Parking Account Revenue Monitor
Appendix 4	Corporate Services Revenue Monitor
Appendix 5	Environmental Services Revenue Monitor
Appendix 6	Housing General Fund Revenue Monitor
Appendix 7	Library & Archives Service Revenue Monitor
Appendix 8	Public Health Services Revenue Monitor
Appendix 9	Centrally Managed Budgets Revenue Monitor
Appendix 10	Housing Revenue Account Revenue Monitor
Appendix 11	Virement Requests

APPENDIX 1: ADULT SOCIAL CARE
BUDGET REVENUE MONITORING REPORT – 2016/17 MONTH 7

1: Variance by Departmental Division

Departmental Division	Revised Budget £000	Variance Month 7 £000	Variance Month 6 £000	Variance Analysis
Integrated Care	44,902	2,570	2,126	<p>1. A projected overspend of £1,632,000 on the Home Care and Direct Payments budgets</p> <p>Similar to the last two years, there are continued pressures as part of the out of hospital strategy including 7 days social care services to support customers at home and avoid hospital admissions or to enable early discharge. This has naturally led to an increase in home care costs above that which is normally expected. In 2016/17, further reasons for projected overspends are:</p> <p>A. Additional pressures on the home care budget due to the tendering of new home care contracts which are now operational from an increase in price to improve quality and potential increase in demand totalling £1,900,000. Cabinet have agreed an additional transfer of (£400,000) from ASC Reserves to partly offset the pressures out of a total of £800,000 as a number of customers remain to be transferred to the new contract. Pressures continue within the budget with a net increases of 37 new customers since the last period. The Department is requesting a further £400,000 from ASC Pressures and Demand to assist with the budget pressures.</p> <p>B. There is an additional financial impact of the full year effect of customers from 2015/16. The projected overspend of £1,632,000 has been managed downwards by (£1,172,000) Better Care fund contribution, (£450,000) from Care Act funding and (£400,000) from ASC reserve.</p>

Departmental Division	Revised Budget	Variance Month 7	Variance Month 6	Variance Analysis
	£000	£000	£000	
				<p>2. Better Care Funding Savings of £412,000 Within the ASC 2016/17 base budget is an MTFS efficiency of £2m following the negotiations with health over the second year of the Better Care Fund. The £2m efficiency target has various target measures to deliver this saving which include avoidance of care in residential and nursing placement, reduction in home care hours, saving from jointly commissioning section 75 contracts and securing lower prices from placement providers. At this stage of the year the department is projecting the delivery of the following against this target: Reductions in residential and nursing placements is moving in the right direction with reduction in volumes of placements and supported living with savings of (£1,498,000) factored in. A number of contracts have been renegotiated relating to Elgin and Olive House homes with savings of (£182,000). There is a projected overspend in the PFI budget of £225,000 for Funding Nursing Contribution income shortfall due to reduced client numbers receiving nursing care, which has been offset by proposed drawdown from PFI earmarked reserve of (£133,000). This leaves a shortfall of £412,000 from the £2m target efficiency.</p> <p>3. A projected underspend in Learning Disability Services of (£479,000) The continued management actions from the reviews are leading to reduction of costs of care in LD packages and placements.</p> <p>4. Mental Health Service is projecting an overspend of £554,000 The budget pressures are due to demand pressures in Home Care and an increasing number of 50/50 placements with Health. The department has</p>

Departmental Division	Revised Budget £000	Variance Month 7 £000	Variance Month 6 £000	Variance Analysis
				<p>commenced a review plan which has been provided to the social care mental health lead.</p> <p>5. Total projected overspend on Social Care activity is £136,000 The overspend of £62,000 is due to the Customer Journey shortfall in savings due to delays in implementation of the Community Independence Service (CIS) to prevent entry into hospital. There are net budget pressures of £74,000 from Social work practice to additional customer demand.</p> <p>6. Income shortfall of £315,000 on Careline Services This is as a result of an unachievable MTFs measure resulting from no increase in charges. A new review has commenced exploring the options for the service.</p>
Strategic Commissioning & Enterprise	5,461	(90)	(52)	7. There is a small projected underspend of (£15,000) within this Division.
Finance & Resources	7,791		0	
Executive Directorate	544	(15)	(15)	8. Small underspend off in supply services budgets.
Total	58,698	2,465	2,059	
Funding from ASC Pressures and Demand Reserves		(400)		The department is requesting Cabinet approval for additional £400,000 from ASC Pressures and Demand reserves to partly offset the Home Care budget pressures.
Total	58,698	2,065	2,059	

2: Key Risks

Risk Description	Lower Limit £000	Upper Limit £000

Demand pressures on Adult Social Care services would continue to increase as the population gets older. We continue to experience increases in numbers during this financial year.	250	546
London Living Wage for Social Care Costs.	150	537
Inflationary pressures greater than provided in the 2016/17 budget settlement	150	300
Total	550	1,383

3: MTFS Progress (with explanations of schemes Delayed or at Risk)

Adult Social Care		MTFS Target	On Track	In Progress	Delayed/ At Risk
		£000	£000	£000	£000
Total MTFS Savings		5,321	3,085	205	2,031
Schemes Delayed / At Risk	£000	Reason			
Various savings are at risk	2,031	The department is projecting a number of savings at risk as a number of these savings are increasingly difficult to deliver year on year.			

4: Supplementary Monitoring Information

Adult Social Care (ASC) is projecting an overspend of £2,465,000 as at end of period seven, which is an increase in the overspend of £406,000 compared to the period six projected overspend of £2,059,000. After funding from the ASC Pressures and Demand reserve of (£400,000) which is proposed for Cabinet approval, this will mitigate the overall pressures to a net projected overspend of £2,065,000 a small change of £6,000 increase in the projection since last Month. Pressures continue within the Home Care and Direct Payment budget with a net increase of 37 customers since the previous period.

The department is expected to deliver savings of £5,321,000 in this financial year and at this stage of the year 58% are on track to be delivered in full and a further 4% in progress.

Similar to last year's forecasts, the projections should be treated with caution due to the on-going difficulties experienced following the introduction of the Agresso Managed Services system.

Like last year when the department was projecting an overspend for the majority of the year, the action plan delivered reductions in the budget to the extent the department out turned with a (£62,000) underspend. Historically, the Department's budget has had

underlying budget pressures, which were mitigated by using a combination of one off reserves, the carry forward of underspends and funding from health. The Department was unable to carry forward any underspends in 2015/16 and has estimated the budget pressures as detailed in the report for 2016/17. The department anticipates the recovery action plan will be more difficult to achieve a balanced budget by year end and may take the view, in conjunction with the Lead Cabinet Member, to request later in the year funding from Corporate balances to address the structural base budget shortfall.

Refer to overspend action plan in the main report.

APPENDIX 2: CHILDREN'S SERVICES
BUDGET REVENUE MONITORING REPORT – 2016/17 MONTH 7

1: Variance by Departmental Division

Departmental Division	Revised Budget £000	Variance Month 7 £000	Variance Month 6 £000	Variance Analysis
Family Services	29,898	223	87	<p>The increase in the forecast from P6 is mainly as a result of an agreement to fund an estimated budget shortfall in Housing, which is related to the work they do with families who have No Recourse for Public Funds (NRPF) status. An adverse variance of £191k has been created by this pressure on the NRPF service. Children's Services are working with housing colleagues to fully understand and refine the impact.</p> <p>There are a number of salary related pressures within the directorate as follows:</p> <p>MASH (Multi Agency Safeguarding Hub) £11k. Looked After Children (LAC) and Leaving Care Teams £78k. CAS (Contact and Assessment) £150k – There has been an increase in the demand for assessments. To address this demand, there has been an increase in the recruitment of agency supernumerary staff and a resulting pressure. Other staffing underspends -£48k - Underspends held within Early Help and Localities, plus Fostering and Adoption teams have helped to offset other small staffing overspends across the directorate.</p>

Departmental Division	Revised Budget	Variance Month 7	Variance Month 6	Variance Analysis
	£000	£000	£000	
				<p>Virtual Schools £200k - Whilst the confirmation of Pupil Premium (PPG) funding has reduced the forecast pressure, the historic MTFS target is not expected to be met in this financial year.</p> <p>Fostering & Adoption (F&A) -£348k – Within Fostering and Adoption, there are forecast underspends against post order support budgets due to an ageing out of the population. A mid year review of placement numbers has been undertaken to ensure the cohort still expected to come into the service, net of numbers expected to age out of care, remains realistic.</p> <p>LAC and Care Leaver placements -£80k - Budgets including client transport, asylum and remand are forecast to be underspent at year end.</p> <p>Other budget pressures £69k - These relate to delays to the implementation of the shared contact centre have resulted in a shortfall against the MTFS target (£48k), plus other small overspends within the department (£21k).</p>
Education	6,665	(28)	45	<p>SEN (Special Education Needs) £152k - pressures relating to staffing costs for the SEN Transfers Team.</p> <p>CWD (Children With Disabilities) £185k - Staffing pressures across the LBHF CWD service, partially offset by increased income from traded placements.</p> <p>Education Psychology (-£110k) - increased level of</p>

Departmental Division	Revised Budget	Variance Month 7	Variance Month 6	Variance Analysis
	£000	£000	£000	
				traded income expected to be achieved. Passenger Transport (-£181k) - favourable variance against contract spend. Further small underspends across the directorate within Educational Achievement, Lilla Huset additional traded services and a vacant early years lead advisor post (-£74k).
Commissioning	5,022	194	262	Commissioning Team £476k - Costs relating to additional resource to support the transition to new structure and deliver departmental projects. Contracts and Joint Commissioning (-£262k) – Due to underspends on youth contracts and CAMHS (Child and Adolescent Mental Health Services). Other small underspends -£20k.
Safeguarding, Review and Quality Assurance	1,208	35	61	SQRA is forecast to over spend by £35k in 1617, a favourable variance of -£26k from P6 which relates to the reduction in salary forecasts and confirmation of grant funding. The overspend remains, despite ongoing work to re-structure parts of the service. Prior year MTFS 2013/14 to 2014/15 have not been achieved and in year re-organisation does not result in aligning spend to base budget.
Finance and Resources	4,788	13	(110)	Overall forecast underspend of £13k, which is made up of pressures on salaries of £583k, offset by salary budget to be vired out to departments (-£481k) and an underspend on the 3BM contract (-£89k).
Schools Funding	0	0		

Departmental Division	Revised Budget	Variance Month 7	Variance Month 6	Variance Analysis
	£000	£000	£000	
Total	47,581	437	345	

2: Key Risks

Risk Description	Lower Limit £000	Upper Limit £000
Passenger Transport - There is a risk that volume decreases within the Sep-16 cohort of pupils could be somewhat reversed if parents successfully appeal some of the decisions with regards to pupil eligibility	0	75
Tower Hamlets Judgement - The likely liability should all connected carers be paid carers fees for prior years as far back as 2011 is estimated to be £2.1m. Work is being undertaken to analyse this further.	0	2,100
Risk of additional high cost placements entering the CWD service.	0	100
No Recourse for Public Funds - The forecast budget shortfall for Housing NRPF families is £191k at P7. This is based on the current families they are accommodating, but this risk represents the estimate from Housing as to possible max budget pressure.	191	484
Total	191	2,759

3: MTFS Progress (with explanations of schemes Delayed or at Risk)

Children's Services		MTFS Target	On Track	In Progress	Delayed/ At Risk
		£000	£000	£000	£000
Total MTFS Savings		3,227	3,040	0	187
Schemes Delayed / At Risk	£000	Reason			
Commissioning of a Children's Services contact service centre	48	Delayed implementation of the service until June 2016			
Disabled Children Team/ The Haven	92	Staffing Pressures			
Reorganisation of Commissioning Team	47	Although the reorganisation has been implemented, there has been a need to recruit agency staff to cover vacancies. This will be subject of a separate report.			
Total	187				

4: Supplementary Monitoring Information

Overall, Family Services is continuing to see placement costs stabilise. Intensive work has been undertaken around reviewing care leavers placements to try and move them into more sustainable and cost effective placements. This is starting to take effect through increased Housing allocations and quicker closure of cases no longer eligible for Public Funding. In addition, Family Services DMT are looking at options to further mitigate the in-year directorate overspend position for 2016/17.

Following discussion with Housing colleagues, agreement has been reached for Family Services to fund a housing budget shortfall in year in relation to their work with families who have No Recourse to Public Funds (NRFPs). A joint working strategy has been agreed with Housing, in order to review these cases and take appropriate action.

Budget has been established through historic successful growth bids and this spending pressure is sought to be contained within the departmental budget for 2016/17.

The Commissioning directorate is reviewing every opportunity to contain its pressures reported, however the resource required for the current work programme exceeds the available budget resource at present. The clear eligibility criteria developed by the SEN service in close collaboration with parents over the last year has helped reduce the pressure on the Passenger Transport service. Phase 2 of the finance team restructure is due to commence after consultation took place in September. This will deliver savings with the full year effect seen in 2017/18. Refer to overspend action plan in the main report.

APPENDIX 3: CONTROLLED PARKING ACCOUNTS (CPA)
BUDGET REVENUE MONITORING REPORT – 2016/17 MONTH 7

1: Variance by Departmental Division

Departmental Division	Revised Budget	Variance Month 7	Variance Month 6	Variance Analysis
	£000	£000	£000	
Pay & Display (P&D)	(11,808)	(290)	(10)	Income received in 2016/17 from P&D (including phone payments and card payments) is higher than in the same period in the previous year. The introduction of phone payment in some zones has resulted in an increase in the total. It is still early in the roll out plan, so this will be monitored closely to see if the increased income continues.
Permits	(4,496)	(133)	(116)	Income from resident permits in 2016/17 is higher than the same period last year, which has resulted in a favourable forecast.
Civil Enforcement Officer (CEO) Issued Penalty Charge Notice (PCN)	(6,814)	240	240	The numbers of PCNs issued at the start of 2016/17 were lower than the same period last year, due to a number of vacant enforcement posts. Recruitment has taken place in August and the service is now fully staffed, and the impact is beginning to be seen as we expected.
Bus Lane PCNs	(1,257)	(209)	(217)	The numbers of PCNs issued in 2016/17 are 7.5% less than the same period in the previous year.
CCTV Parking PCNs	0	(6)	(6)	There are restrictions on the areas where CCTV can be used for parking enforcement. The number of PCNs issued is at a minimal level and this is expected to continue for the rest of the year.
Moving Traffic PCNs	(6,314)	332	332	The numbers of PCNs issued in 2016/17 are significantly lower than in the same period last year (14.15%). However, the previous years activity was higher than would normally be expected due to the numbers of days with works on roads being higher than usual. The current forecast assumes the activity seen in June and July will continue for the rest of the financial year. This will be monitored closely and the forecast adjusted as appropriate.

Departmental Division	Revised Budget	Variance Month 7	Variance Month 6	Variance Analysis
	£000	£000	£000	
Parking Bay Suspensions	(3,223)	(2)	(54)	Income in 2016/17 is similar to the same period last year. The budgeted income was increased by £500k in the 2016/17 budget planning, to match activity.
Towaways and Removals	(325)	13	13	Income to date is similar to the previous year, so the forecast outturn is expected to be in line with the 2015/16 outturn.
Expenditure and Other Receipts	11,831	(417)	(338)	Staffing costs are forecast to be underspent by £440k based on current staffing and enforcement posts that have been vacant for part of the year. Supplies and services are forecast to be overspent by £23k.
Total	(22,406)	(472)	(156)	

2: Key Risks

Risk Description	Lower Limit £000	Upper Limit £000
Moving Traffic Offences – risk that driver behaviour changes	0	750
Economic downturn resulting in fewer parking bay suspension requests	0	750
Total	0	1,500

3: Supplementary Monitoring Information

The parking forecast is an underspend of £472k, which is explained in detail in the table above. Officers will continue to keep a close eye on the performance of Parking income and expenditure and in particular, review regularly the Parking Bay Suspension income which may change at short notice due to fluctuations in demand. Measures have been put in place to ensure the full establishment of CEOs is maintained.

APPENDIX 4: CORPORATE SERVICES REVENUE MONITOR
BUDGET REVENUE MONITORING REPORT – 2016/17 MONTH 7

1: Variance by Departmental Division

Departmental Division	Revised Budget	Variance Month 7	Variance Month 6	Variance Analysis
	£000	£000	£000	
H&F Direct	18,660	0	0	Similar to last financial year, there is likely to be continued budget pressure on the recovery of court costs. However, currently it is anticipated that the favourable savings from the delivery of taxi cards will negate these pressures to ensure that the service is within its overall budget.
Innovation & Change Management (ICM)	(251)	0	0	Cross borough cost recovery (recharges) of shared services are on-going
Legal and Electoral Services	786	0	0	No change
Finance Services	379	0	0	No change
Audit, Risk, Fraud and Insurance	12	(199)	(199)	This is made of one off underspends from: <ul style="list-style-type: none"> ■ £112k on Corporate Investigation team due to 3 vacant posts - recruitment for 2 post are in process: ■ £10k on Internal Audit Supply & Services budget. ■ £77k on Bi-Borough Insurance Service due to refund on S113 staffing charges (overpayment) from RBKC for 2015/16.
Shared ICT Services	(3,388)	0	0	No change
Commercial Directorate	70	40	40	The net adverse variance relates to the non recovery of budgets from departments for savings of £60k assumed from the new stationery contract offset by savings of £20k from a vacant post.
Executive Services	(721)	0	0	
Human Resources	650	0	0	No change

Departmental Division	Revised Budget	Variance Month 7	Variance Month 6	Variance Analysis
	£000	£000	£000	
Delivery and Value	670	(165)	(165)	£22k underspend is from part year staff vacancy within the service, £8k underspend on Supply & services for Mayoral services and £135k underspend on grants funding.
Total	16,867	(324)	(324)	

2: Key Risks

None

3: MTFS Progress (with explanations of schemes Delayed or at Risk)

Finance & Corporate Services	MTFS Target	On Track	In Progress	Delayed/ At Risk
	£000	£000	£000	£000
Total MTFS Savings	3,175	3,175		
Schemes Delayed / At Risk	£000	Reason		

APPENDIX 5: ENVIRONMENTAL SERVICES
BUDGET REVENUE MONITORING REPORT – 2016/17 MONTH 7

1: Variance by Departmental Division

Departmental Division	Revised Budget	Variance Month 7	Variance Month 6	Variance Analysis
	£000	£000	£000	
Cleaner, Greener & Cultural Services	21,461	(885)	(765)	(£730k) Waste disposal - £470k one off rebate relating to prior years; £260k other waste disposal due to continuation of reduced recycle charge. (£183k) Waste contract - contract inflation less than budgeted. Proposal to realign with unachievable savings elsewhere in the department is being considered. £74k Overspend in street cleaning. (£46k) Other smaller net underspends.
Safer Neighbourhoods	7,832	610	856	£307k Phoenix Leisure Centre - management fee not reducing due to delayed capital improvement works. Forecast has improved by £40k this month as works have now started, so there is expected to be a part year saving this year. £194k Transport service pressure due mostly to loss of Passenger Transport income following outsource of the service. This is £26k worse than last month due to a further decline in demand that is being reviewed. Forecast assumes part year saving from closing the workshop in January 2017. £158k Overspend projected in park maintenance and care. (£49k) Other smaller net underspends.
Other LBHF Commercial Services	45	29	(15)	£22k - Markets and Street Trading - £30k income shortfall based on year to date actuals, partially offset by salary underspend due to vacant post. Forecast is worse than last month. Options to increase income are being explored. £7k Other smaller net overspends

Departmental Division	Revised Budget	Variance Month 7	Variance Month 6	Variance Analysis
	£000	£000	£000	
Executive Support and Finance	70	8	8	£8k small net overspend.
People Portfolio Saving	150	150	150	£150k People Portfolio Saving – this historic savings target is not expected to be met again this year. Proposals to permanently remove this target through a realignment of other service budgets are being considered.
Building & Property Management (BPM)	(2,779)	789	496	<p>£543k in Advertising Hoardings – Based on the latest information available for Qtr1, the forecast income from the two Towers will be £751k below budget. However the effect of this adverse movement is offset by income over recovery from the other sites. Given the challenges and uncertainty from the previous year, this area will be monitored closely.</p> <p>£75k - Rent and Other Properties. The unfavourable variance is due to unachievable MTFS savings of £61k and an unachievable income target on Galena Road of £14k.</p> <p>£249k in Civic Accommodation – This is mainly the result of unachievable MTFS savings on the disposal of Fulham Town Hall. The disposal of this property has been delayed due to the expected buyer not producing a scheme that was planning compliant.</p> <p>£35k Technical Support and BPM Business Support – The Overspend relates to staffing costs in Technical Support. Options for generating income and internal recharges are currently being investigated to reduce the overspend.</p> <p>(£100k) Valuation Services – rebate from utility contract of (£30k) and a proposed drawdown from reserve of (£70k) depending on the outturn.</p> <p>(£9k) Building Control – As compared to last month's favourable variance of (£39k), there is an adverse movement due to lower</p>

Departmental Division	Revised Budget	Variance Month 7	Variance Month 6	Variance Analysis
	£000	£000	£000	
				income received in month six of £30k. (£4k) Other smaller underspends
Transport & Highways	13,706	(636)	(410)	(£636k) Transport & Highways -The favourable overall variance is due to staff costs that will be chargeable to projects.
Planning	1,998	229	233	£229k - Planning - The overall unfavourable variance is due to an increase in legal charges and costs. The Planning Division are using existing reserves to fund a proportion of these costs. This leaves unfunded costs of £309k. It is very likely that these costs will increase further during the year. Planning may be seeing the first drop in application for several years. This will affect income if sustained. This is tracked carefully each month. See the Risk Profile in section 2 below for further details.
Environmental Health	3,021	15	23	£15k Licensing Section – The adverse variance mainly relates to shortage of licensing income.
Former TTS Support Services	(726)	0	0	
Total	44,778	309	576	

2: Key Risks

Risk Description	Lower Limit £000	Upper Limit £000
Advertising Hoarding Income – Significant risk due to absence of up to date income information from contractors and uncertainty in income level on some advertising hoarding sites.	550	800
Unfunded Judiciary Review expenditure and exceptional items in Planning Division	310	420
If unplanned costs arise from the termination of the LINK shared service	0	400
Insurance of the Cecil French bequest - currently stored and insured at Sotheby's at nil cost. This arrangement is unable to continue. It is proposed the collection is to be stored in the strong room of Lilla Huset for free but the council will need to fund the insurance costs for which there is no budget.	20	30
The ducting contract remains problematic as the council has received no contract payments yet. The dispute process in the contract is being followed.	0	186
Planning applications may fall leading to a loss of income.	0	100
Total	880	1,936

3: MTFS Progress (with explanations of schemes Delayed or at Risk)

Environmental Services		MTFS Target	On Track	In Progress	Delayed/ At Risk
		£000	£000	£000	£000
Total MTFS Savings		2,669	811	1,317	541
Schemes Delayed/ At Risk	£000	Reason			
Additional Rental income	61	Charge to Amey for accommodation is recharged back to the Council under the contract.			
Accommodation Savings	245	Delays on the purchase from the council of Fulham Town Hall.			
Streetlighting Energy	155	Street lighting LED pilots are running, and plans are in place to roll out across the borough. Currently, the savings are unachieving as a result of a start date that is later than assumed in the budget.			
Environmental Health-Private Sector Housing	38	Improving standards in the Private Rented Sector via licensing. The additional licensing scheme is not expected to come into effect until 2017/18, therefore any saving will not be realised until next financial year.			
Additional filming income	42	The filming location library will not be implemented as quickly as originally planned this financial year.			
Total	541				

4: Supplementary Monitoring Information

This year the Environmental Services budget is seeing the financial impact of a number of factors not within its control, including advertising income, Fulham Town Hall, the Phoenix leisure centre, the transport vehicle workshop and alternative weed treatment. However, it has been able to absorb these pressures from non-recurring sources, principally waste disposal one-off benefits and a strong year for transport and highways projects. Refer to overspend action plan in the main report.

APPENDIX 6: HOUSING DEPARTMENT - GENERAL FUND
BUDGET REVENUE MONITORING REPORT – 2016/17 MONTH 7

1: Variance by Departmental Division

Departmental Division	Revised Budget	Variance Month 7	Variance Month 6	Variance Analysis
	£000	£000	£000	
Housing Strategy, Options, Skills & Economic Development	7,916	20	20	This mainly relates to a forecast overspend of £661k as a result of inflationary pressures on rents for suitable temporary accommodation from private sector landlords offset by: <ul style="list-style-type: none"> • a reduction in the net costs of Bed and Breakfast (B&B) accommodation of (£63k) due to lower average client numbers (106 forecast compared to 130 in the original budget), • a reduction in Bad Debt Provision (BDP) because of the better than expected collection performance on B&B (£65k) and on Private Sector Leasing (PSL) (£323k), • and income of (£190k) from the DWP New Burdens Fund for the removal of the TA Management Fee Subsidy.
Housing Strategy & Regeneration	8	62	62	This relates to costs associated with the Earls Court Regeneration Project for 70 Lillie Road which cannot be funded from capital of £62k.
Housing Services	44	0	0	
Strategic Housing Stock Options Appraisal - General Fund	0	0	0	
Finance & Resources	175	0	0	
Total	8,143	82	82	

2: Key Risks

Risk Description	Lower Limit £000	Upper Limit £000
Temporary Accommodation Procurement Costs – recent months have seen increased difficulties in containing the inflationary cost pressures associated with procuring suitable temporary accommodation from private sector landlords. Officers are continuing to make use of incentive payments to private landlords in mitigating this risk. In the event that this risk crystallises, the resultant costs will be mitigated by the Temporary Accommodation reserve.	82	205
No recourse to public funds - recent legislative changes mean that asylum seekers granted Leave to Remain are not given access to public funds. This means that households have the legal right to remain in the UK but are unable to access benefits and social housing. As a result, the Council has seen an increase in the number of applications for assistance. In mitigation, officers are reviewing the application and assessment process and liaising with colleagues from Adult Social Care Services to identify funding.	18	50
Housing Joint Venture - Costs relating to restructuring of the Council's joint venture vehicle are expected to be funded from Section 106. There is a risk that costs may exceed the funding available.	0	100
Economic Development schemes funded by Section 106 - following changes to the treatment of Section 106 funds related to the Earls Court Regeneration programme, officers have identified alternative Section 106 agreements to fund key Economic Development initiatives and Cabinet is expected to approve these in March 2017.	155	295
Total	255	650

3: MTFS Progress (with explanations of schemes Delayed or at Risk)

Housing Department	MTFS Target	On Track	In Progress	Delayed/ At Risk
	£000	£000	£000	£000
Total MTFS Savings £265k TA & £140k EDLS	405	265	0	140
Schemes Delayed / At Risk	£000	Reason		
Adult Learning and Skills Service MTFS	140	Officers are planning to achieve this saving through the implementation of a restructure. This is expected to be initiated shortly now the Director for Housing Growth & Strategy is in post.		

4: Supplementary Monitoring Information

The Housing and Regeneration department currently expects the overall outturn for the year 2016/17 to overspend against the budget by £82k. There has been no change in the forecast since last month. The department continues to work on ways to mitigate this forecast overspend. In addition, there are a number of significant risks to the outturn position which are outlined above in the Key Risks section. Officers are working to mitigate these risks and a further update will be provided next month.

It has not been possible to complete detailed budget monitoring via Agresso this month due to the delay on the roll out of key monitoring reports. However, finance officers have met with Heads of Service in order to identify significant variances from budget and to ensure that appropriate management action is taken in order to contain cost pressures. Nevertheless, there remains a significant risk to the accuracy of forecasts until Managed Services is fully implemented.

Refer to overspend action plan in the main report.

APPENDIX 7: LIBRARIES AND ARCHIVES SERVICES
BUDGET REVENUE MONITORING REPORT – 2016/17 MONTH 7

1: Variance by Departmental Division

Departmental Division	Revised Budget	Variance Month 7	Variance Month 6	Variance Analysis
	£000	£000	£000	
Libraries Shared Services	3,175	14	14	There is a forecast overspend of £14k for 2016/17. This is partly as a result of a Member decision to offer PC usage for free for the first hour instead of 30 minutes (£10k, this was identified as a risk in P4), and some delays in implementing new income streams, such as weddings at Fulham Library
Total	3,175	14	14	

2: Key Risks

N/A

3: MTFS Progress (with explanations of schemes Delayed or at Risk)

Libraries Shared Services	MTFS Target	On Track	In Progress	Delayed/ At Risk
	£000	£000	£000	£000
Total MTFS Savings	20		5	15
Schemes Delayed / At Risk	£000	Reason		
Weddings at Fulham Library	15	There has been a delay to launching weddings at Fulham Library, due to issues with setting up card payment facilities. This has led to 6 months lost income. It is hoped that Fulham will be able to take bookings from the end of October.		

4: Supplementary Monitoring Information

Refer to overspend action plan in the main report.

APPENDIX 8: PUBLIC HEALTH SERVICES
BUDGET REVENUE MONITORING REPORT – 2016/17 MONTH 7

1: Variance by Departmental Division

Departmental Division	Revised Budget	Variance Month 7	Variance Month 6	Variance Analysis
	£000	£000	£000	
Sexual Health	5,768	(192)	0	Invoicing is more up-to-date from large suppliers, with credits received for the previous year for under-performance on block contracts leading to a forecast underspend for the year.
Substance Misuse	4,870	(500)	(300)	Lower than expected costs associated with demand-driven detox placements. Forecast reduced as trend shows for the lower cost to be in relation to demand rather than slow invoicing from providers.
Behaviour Change	2,527	(112)	(112)	Health Trainers performance below target with an estimated underspend of £122k; with some minor overspends in Health Checks and Adult Malnutrition.
Intelligence and Social Determinants	60	(10)	(10)	Small underspends on Specialist Project Work and Health Promotion Resource Centre.
Families and Children Services	6,440	293	293	Some proposed savings will not be realised, due in part to delays in procurement and unattainable savings leading to £408k, offset in part by expected savings of £115k in obesity.
Public Health Investment Fund (PHIF)	2,162	39	39	Minor overspends of £39k which is due to projects spending in 2016/17 which were agreed in the previous year.
Salaries and Overheads	1,285	0	0	
Drawdown from Reserves	(596)	869	477	The current identified variances will reduce the estimated drawdown from reserves, which is budgeted at £596k and will instead be a contribution of £273k.
Public Health – Grant	(22,516)	(387)	(387)	Invoicing is more up-to-date from large suppliers, with credits received for the previous year for under-performance on block contracts leading to a forecast

Departmental Division	Revised Budget	Variance Month 7	Variance Month 6	Variance Analysis
	£000	£000	£000	
				underspend for the year.
Total	0	0	0	

2: Key Risks

Risk Description	Lower Limit £000	Upper Limit £000
Awaiting consultation response for Department of Health funding formula	0	1,930
Total	0	1,930

3: MTFS Progress (with explanations of schemes Delayed or at Risk)

N/A.

APPENDIX 9: CENTRALLY MANAGED BUDGETS
BUDGET REVENUE MONITORING REPORT – 2016/17 MONTH 7

1: Variance by Departmental Division

Departmental Division	Revised Budget	Variance Month 7	Variance Month 6	Variance Analysis
	£000	£000	£000	
Corporate & Democratic Core	5,863	0	0	
Housing and Council Tax Benefits	(291)	0	0	
Levies	1,570	0	0	
Net Cost of Borrowing	32	600	600	The unfavourable variance forecast is due to the poor outlook for interest rates over the next year which will lead to reduced income on the cash balances held by the Council.
Other Corporate Items (Includes Contingencies, Insurance, Land Charges)	5,032	(140)	(140)	A favourable variance of £400k on the corporate contingency held to fund the annual uplift in Non Domestic Rates is offset by a £260k adverse variance due to reduced Land Charge income caused by slowdown in housing market activity.
Pensions & Redundancy	9,450	(497)	(497)	Past Service costs less than budgeted.
Total	21,656	(37)	(37)	

2: Key Risks

Risk Description	Lower Limit £000	Upper Limit £000
Risk of lower income due to interest rates movements resulting from Brexit.	0	500
Total	0	500

3: MTFS Progress (with explanations of schemes Delayed or at Risk)

Centrally Managed Budgets		MTFS Target	On Track	In Progress	Delayed/ At Risk
		£000	£000	£000	£000
Total MTFS Savings		1,050	550	0	500
Schemes Delayed / At Risk	£000	Reason			
Investment Income	550	Interest rate movement following Brexit means saving will not be delivered			
Total	550				

4: Supplementary Monitoring Information

Currently there is £1.4m of commitments to be funded from unallocated contingencies. This leaves a balance of £0.9m.

APPENDIX 10: HOUSING REVENUE ACCOUNT
BUDGET REVENUE MONITORING REPORT – 2016/17 MONTH 7

1: Variance by Departmental Division

Departmental Division	Revised Budget	Variance Month 7	Variance Month 6	Variance Analysis
	£000	£000	£000	
Housing Income	(76,571)	0	0	
Finance and Resources	15,055	(499)	(499)	This underspend mainly relates to vacant posts (£150k), lower than expected redundancy costs (£100k) and other minor underspends (£139k) including a delay in IT project spend. Additionally, legal costs are expected to be lower than budgeted (£110k).
Housing Services	12,839	33	24	This includes an increase in grounds maintenance contract costs of £201k. These additional costs will be partially offset by (£168k) projected underspends in parking consultancy and hired and contracting services.
Strategic Housing Stock Options Transfer	0	0	0	
Property Services	2,699	0	0	
Housing Repairs	13,869	0	0	
Housing Options HRA	350	(14)	(14)	This mainly relates to higher than expected income from hostels due to a lower void rate than budgeted.
Adult Social Care	48	0	0	
Regeneration	241	24	24	This relates to refurbishment costs at Mund Street, which are forecast at £24k.
Safer Neighbourhoods	585	0	0	
Housing Capital	29,824	(107)	(107)	A reduction in debt servicing costs (£158k) due to lower than expected levels of borrowing is offset by a reduction in interest earned on HRA balances of £51k following a deterioration in the rate of interest on short term investments (from a budget of

Departmental Division	Revised Budget	Variance Month 7	Variance Month 6	Variance Analysis
	£000	£000	£000	
				0.55% to 0.3%) caused by a reduction in the base rate.
(Contribution to)/ Appropriation From HRA	(1,061)	(563)	(572)	

2: Key Risks

Risk Description	Lower Limit £000	Upper Limit £000
Universal Credit: A very prudent allowance was made in the budget for the impact of Welfare Reform, however, the full impact of Welfare Reform has not been felt yet. The timing of the roll out of Universal Credit and the resultant financial impact is being closely monitored and will be reported on monthly.	unknown	unknown
Managed Services: the general lack of data available from the system, the lack of systems assurance and reconciliation reporting, the time taken to resolve payment issues, the delay in implementing the system for leaseholder service charges, delayed and missing cash files preventing rent arrears from being managed and the associated bad debt risk, the opportunity cost of officer time in managing issues arising and other factors are expected to have both a financial and non-financial impact on the department.	unknown	unknown
Housing Development Programme: This relates to a reduction in the capitalisation of staffing costs resulting from delays in commencing construction on Housing Development programme projects compared to the position assumed when the original budget was prepared.	0	200
Advertising Income: A delay to the pruning of trees obscuring the hoardings at Falkland House on the West Cromwell Road is likely to result in a loss of income. Officers are engaging with Transport for London to gain access to enable the Council to carry out the pruning.	50	200
Termination of IT contract: the contract with Hammersmith & Fulham Bridge Partnership has terminated this year and it is expected that should there be any additional unbudgeted costs, these will be funded from an earmarked reserve set aside for this purpose.	unknown	unknown
Total	50	400

3: MTFS Progress (with explanations of schemes Delayed or at Risk)

Housing Revenue Account		MTFS Target	On Track	In Progress	Delayed/ At Risk
		£000	£000	£000	£000
Total MTFS Savings		922	922		
Schemes Delayed / At Risk	£000s	Reason			

4: HRA General Reserve

	B/Fwd	Budgeted (Contribution to)/Appropriation from General Reserve	HRA Variance (Surplus)/ Deficit	Forecast C/F
	£000	£000	£000	£000
HRA General Reserve	(18,520)	(1,061)	(563)	(20,144)

5: Supplementary Monitoring Information

The Housing Revenue Account is forecast to show an underspend of (£563k) against the budget for 2016/17. This represents a minor movement of £9k since last month. However, the forecast underspend needs to be considered in the context of a number of risks as outlined in the Key Risks section above.

It has not been possible to complete detailed budget monitoring via Agresso this month due to the delay on the roll out of key monitoring reports. Whilst BT has released these reports to LBHF, they still cannot be accessed by key staff. However, finance officers have met with Heads of Service in order to identify significant variances from budget and to ensure that appropriate management action is taken in order to contain cost pressures. Nevertheless, there remains a significant risk to the accuracy of forecasts until Managed Services is fully implemented.

Further detail relating to the issues arising as a result of Managed Services are outlined in the Key Risks section above.

APPENDIX 11: VIREMENT REQUESTS

Details of Virement	Amount £000
GENERAL FUND:	
<p>Department: Adult Social Care</p> <p>A request for Cabinet approval for a virement of £400,000 from the ASC Pressures and Demand reserves to partly offset budget pressures.</p>	<p>Debit (DR) £400 Adult Social Care</p> <p>Credit (CR) (£400) ASC Pressures and Demands Earmarked reserve</p>
<p>Department: Corporate Services</p> <p>Funding for the fixed term post (18 months) Director of Resident Satisfaction</p> <p>Funding to extend the post contract to March 2017 for the Interim Director of Improvement and Integration</p>	<p>DR £160K Corporate Services (H&F Direct) CR (£160K) Earmarked reserve Customer Service</p> <p>DR £100K Corporate Services (Managed Services Project) CR (£100K) Earmarked Reserve - Managed Services</p>
Total General Fund Virements (Debits)	660
Housing Revenue Account (HRA)	
Total HRA Virements (Debits)	0