

## APPENDIX A – DIRECTORATE COMMENTARY

### Social Care, Health and Housing (SCHH)

1. The Directorate General Fund outturn position is an overspend of £0.537M.

Month: March 2017		Provisional Outturn (subject to audit)				
Director	Budget	Actual	Proposed Transfer to Earmarked Reserves	Proposed Use of Earmarked Reserves	Net Use of Earmarked Reserves	Variance
	£000	£000	£000			£000
<b>Social Care Health and Housing</b>						
Director of Social Care, Health, Housing	247	1,004	-	(629)	(629)	128
Procurement and Customer Services	1,426	1,431	-	(25)	(25)	(20)
Housing Solutions (GF)	3,642	3,463	-	-	-	(179)
Care and Support	12,615	12,202	-	(68)	(68)	(481)
OPPD - Care Management	28,866	32,042	-	-	-	3,176
LD Care Management & MH Packages	21,376	20,638	-	-	-	(738)
Head of Integrated Services + Other IS	946	782	-	(12)	(12)	(176)
Commissioning	8,883	9,268	42	-	42	427
Resources	(8,701)	(10,311)	150	(140)	10	(1,600)
<b>Total Social Care and Health</b>	<b>69,300</b>	<b>70,519</b>	<b>192</b>	<b>(874)</b>	<b>(682)</b>	<b>537</b>

2. The Housing Solutions service reported an underspend of £0.179M. This was primarily due to savings on temporary accommodation. Management actions to reduce the use of bed and breakfast accommodation and maximise the supply of rented accommodation, reduced the dependency on costly temporary accommodation.
3. The Adult Social Care service (Care & Support, OPPD, Learning Disabilities/Mental Health and Integrated Services) is over budget by £1.871M (excluding customer contributions).
4. This division has to absorb the risk of increasing Older People, Physical and Learning Disability package volumes and costs. People are living longer and the costs of dementia are on the increase. Demographic pressure of £4.1M had been built into the budget to reflect the impact of both an ageing population and the additional costs associated with the transition of younger people with disabilities into Adult Social Care. There were, however, significant efficiency targets for this area totalling just short of £4.2M.
5. Within the Older People 65+ external package budgets, there was an overspend on residential and nursing placements of £1.216M (a decrease of £0.242M compared to the February forecast) offset by additional customer income which exceeded the budget by £1.333M.

There was an overspend on non-residential packages of £1.732M (this included new extra care contracts cost at Priory View and Greenfields). For non-residential services there was an overachievement of customer income of £0.546M.

Older People packages were £1.069M overspent. This was after allowing for the recovery of backdated funding of £0.500M re. long standing disputes regarding health and other local authority funding. Additional placement costs of £0.196M relating to the Greenacre re-provision were funded from the Outcome Based Commissioning Reserve.

6. The Directorate continues to track the impact of former self funders who exert pressure on residential and nursing placements budgets. Forty one have required council support during 2016/17 compared to thirty that required support for the same period in 2015/16. The full year cost in 2016/17 is estimated to be £0.800M.
7. Within Learning Disabilities, additional budget of £1.400M was provided to cover the impact of transitions in 2016/17 which included the full year effect of 2015/16 new customers and the part year effect of 2016/17 new customers. The budget was also increased to reflect carer breakdown costs for mid life customers estimated at £0.700M. Efficiency targets for this service area amounted to £1.100M. There was an underspend on packages of £0.867M.
8. There remain risks going into 2017/18 relating to the funding of customers being reviewed under the Winterbourne View national programme.
9. To support the pressure around temporary accommodation and the usage of Bed & Breakfast (B&B) accommodation, the Council agreed to invest £2.5M in purchasing asstes to be used for temporary accommodation. Approval was granted for a further £1.2M of funding from the HRA to purchase additional properties in 2016/17. Up to March 2017 ten purchases have been completed, with a further 4 purchases agreed, and due to take place in 2017-18. In addition, lower cost "leasing" options are being progressed to provide further bed spaces for temporary accommodation.
10. The service is also using private self contained accommodation on a nightly let basis where the net cost is significantly lower than B&B accommodation but still costly. The Council are utilising an additional 13 "satellite" properties and five Aragon properties as temporary accommodation, as well as specific supported accommodation in Houghton Regis and Leighton Buzzard. The previous peak of February 2017, when there were 124 households in temporary accommodation, has been exceeded at the end of March 2017 (to 157). The increase is due to the number of households approaching the Council for housing advice. 125 approached in February and a further 115 in March, many of whom are approaching as homeless and many with complex needs.
11. The Commissioning service overspent by £0.427m. The key variances were overspends within contracts and Learning Disability (LD) Transfer offset by Contracts and Commissioning Teams' pay.
12. The Resources division outturn was an under spend of £1.600m reflecting additional customer income of £2.285m offset by the reported £0.745M overspend against Assistant Director Resources, a consequence of the non-achievement of an efficiency relating to the Care Act.

### **Better Care Fund (BCF)**

13. The overall funding for 2016/17 is set out below: There has been a mandated increase in the Bedfordshire Clinical Commissioning Group (BCCG) contribution compared to last

year.

14.

<b>Funding Stream</b>	<b>2016/17 Plan £M</b>
BCCG	15.276
CBC Disabled Facility Grant	1.315
CBC Additional Contribution	3.417
Under spend from 2015/16	0.586
<b>TOTAL</b>	<b>20.534</b>

15. The focus for 2016/17 was on Out of Hospital Care, Prevention and on Protecting Social Services.

16. The BCCG funding stream includes funding paid over to CBC of £4.038M.

17. HRA is subject to a separate report.

### **Children's Services**

18. The Directorate outturn position for 2016/17 is a £0.621M underspend.

<b>Month: March 2017</b>	<b>Provisional Outturn (subject to audit)</b>					
<b>Director</b>	<b>Budget</b>	<b>Actual</b>	<b>Proposed Transfer to Earmarked Reserves</b>	<b>Proposed Use of Earmarked Reserves</b>	<b>Net Use of Earmarked Reserves</b>	<b>Variance</b>
	<b>£000</b>	<b>£000</b>	<b>£000</b>			<b>£000</b>
<b>Children's Services</b>						
Director of Children's Services	1,012	1,006	-	(12)	(12)	(18)
Children's Services Operations	23,061	21,948	260	(156)	104	(1,009)
LAC Placement Costs	9,068	9,725	-	-	-	657
Commissioning & Partnerships	3,637	3,602	-	(100)	(100)	(135)
Partnerships	555	664	-	(108)	(108)	1
Education Services	665	522	847	(816)	31	(112)
<b>Total Children's Services (ex Schools / Overheads)</b>	<b>37,998</b>	<b>37,467</b>	<b>1,107</b>	<b>(1,192)</b>	<b>(85)</b>	<b>(616)</b>
DSG + ESG Contribution to Central Support	(1,356)	(1,361)	-	-	-	(5)
<b>Total Children's Services (excluding Schools)</b>	<b>36,642</b>	<b>36,106</b>	<b>1,107</b>	<b>(1,192)</b>	<b>(85)</b>	<b>(621)</b>

19. Mitigating action and one off compensatory savings have been identified and achieved to cover the underlying overspend which relates to three main areas in Children's Services

## Operations and Commissioning and Partnerships:

- £0.640M Independent Fostering and Adoption (IFA) and In-House Fostering where the budget only allowed for 58 IFA's and there are currently 69 (non Unaccompanied Asylum Seeking Children).
- £0.287M Children with Disabilities, and is due to an additional five out of area placements made since the budget build took place for 2016/17. Out of area placements are made as a last resort when a high level of short break provisions can no longer meet the need and safeguard the child and/or their family. This overspend has been reported each month.
- £0.324M overspend on the Youth Offending Service budget in Commissioning and Partnerships, mostly due to the increase in Remand Costs, which have significantly increased this year (£0.109M last year). The increase in remands is as a result of a small cohort of young people who have committed serious offences. Some remands have been extended whilst awaiting court dates and others where they would have absconded from any other type of lesser cost placement. A multi agency case audit is being undertaken, looking at five cases to better understand why these young people are in remand as CBC have an over representation of Looked After Children who are young offenders.

20. One off compensatory savings and part year efficiencies achieved (full year effect is included in the 2017/18 MTFP), mitigate the overspend areas and include:

- £0.207M reduction in the number of residential care home payments, leaving care placements and salary savings.
- £0.540M in Fostering & Adoption from a reduction in the number of allowances being paid, salary savings and increased Inter-agency income.
- £0.276M Intake & Family Support from salary savings and discretionary spend budgets.
- £0.372M in Commissioning and Partnerships mainly from increased income generation through the Academy of Social Work and Early Intervention including from a decrease in the number of subsidised courses and qualifications, increased learner contributions, increases in the number of learners, staffing restructuring and alignments and changes to terms and conditions. This includes £0.093M in Youth Support Services to offset Remand costs including holding staff vacancies and reducing the full time equivalent of posts, reduction in commissioning Not in Employment Education or Training (NEET) training given the DfE changes to tracking guidelines for those older than 18.

21. The tables below reflect the increased number of Looked After Children (LAC) and non care placements.

	March 2016		March 2017		% change
<b>Number of LAC :</b>		<b>249</b>		<b>257</b>	3.2%
In House Foster Placements	111		124		11.7%
Independent Foster Placements	70		69		(1.4%)
Residential Homes & Schools	13		10		(23.1%)
St Christopher's (Clophill & Bunyan Road)	6		7		16.7%
St Christopher's (Stewartby)	1		1		n/c
Semi - Independent Living (aged 16 & 17)	10		11		10%
Placed for Adoption/ with Parents	27		19		(29.6%)
Children with Disabilities (CWD Maythorn and Residential School)	4		5		25%
Young Offenders serving custodial sentences /Temp Accom / Youth Offending	6		8		33.3%
Parent & Baby Units	1		3		200%

	March 2016	March 2017	% change
<b>Non care placements :</b>			
Special Guardianship Orders	130	136	4.6%
Residential Orders		41	
Adoption Allowances	46	50	8.7%
<b>Other information:</b>			
Child Protection Plan	225	163	
Children in Need	1461	1359	
Number of Referrals (YTD)	2414	1871	

	Movement YTD Inc. UASC
LAC (29 <sup>th</sup> April 302)	+5
In House Placements (April 123)	+11
Independent Foster Placements (April 79)	-4
Semi Independent Living (April 38)	+7
Special Guardianship Orders (April 132)	+6

22. There are currently 26.6 fte agency staff across Children's Services Operations covering 23.8 fte vacant posts and 2.8 maternity leave and sickness absence.

### **Community Services**

23. The full year outturn position for Community Services is an underspend of £0.159M.

Month: March 2017	Provisional Outturn (subject to audit)					
Director	Budget	Actual	Proposed Transfer to Earmarked Reserves	Proposed Use of Earmarked Reserves	Net Use of Earmarked Reserves	Variance
	£000	£000	£000			£000
<b>Community Services</b>						
Community Services Director	327	270	-	-	-	(57)
Highways Transportation	17,874	18,964	369	(281)	88	1,178
Environmental Services - Waste	19,117	18,669	180	(379)	(199)	(647)
Environmental Services - Other	4,966	4,791	641	(452)	189	14
Assets (including Working Smarter)	4,368	4,268	-	(547)	(547)	(647)
<b>Total Community Services</b>	<b>46,652</b>	<b>46,962</b>	<b>1,190</b>	<b>(1,659)</b>	<b>(469)</b>	<b>(159)</b>

### Community Services Director

24. Community Services Director is underspent by £0.057M with the majority of this relating to staffing. The staffing budget includes budget relating to a restructure which will be transferred to the appropriate service once this has been concluded.

### Highways Transportation

25. Highways and Transportation is overspent by £1.178M. This is explained further in paragraphs 26 – 28.
26. Educational Transport has an overspend of £1.247M, this is mostly due to increases in Special Educational Needs costs of £0.841M where the number of routes have increased from 120 in 2015/16 to 210 this year and the overall costs per route have also increased. Mainstream routes have also increased with a £0.215M overspend and Extended Rights to travel are also showing £0.358M expenditure over and above the £0.167M government grant received. These overspends have been slightly offset by additional income of £0.145M with this coming from out of county travel and replacement bus passes.
27. Highways Contracts have an underspend of £0.295M. The majority of this is due to additional income of £0.997M including £0.634M for section 38 and 278. The additional income has been partially offset by overspends on highways work of £0.484M with some of the larger areas being Emergency Response which has overspent by £0.337M due to pressures within the area and the new contract. Street lighting which is overspent by £0.303M due to the backlog on repairs left over from the Amey contract.

There have been underspends on bridge repairs (£0.191M) where the amount of work completed in year has been less than anticipated and Fixed Cost Services due to expenditure on signals not being incurred. Staffing came in £0.005M under budget, this covers the underachievement on capitalisation of £0.101M which was offset by underspends on salaries due to vacancies. Due to an overall underspend across Community Services it was decided that £0.150M would be transfer to create an Earmarked reserve for Construction Related Projects.

28. Passenger Transport Services has an overspend of £0.226M of which £0.460M relates to staffing costs which the majority is for agency costs for cover for vacancies due to delays in recruitment. £0.084M relates to Premises & Transport including the contract hire of

vehicles as owned vehicles are not suitable. Additional income from vehicle hire, concessionary fares and cross boundary income of £0.112M and a reduction in concessionary fares of £0.168M.

### **Environmental Services**

29. Environmental Services is underspent by £0.633M. This is explained further in paragraphs 30 – 35.
30. Libraries are £0.202M underspent. There is a staffing underspend of £0.310M due to the restructure of hours within the library service which has meant that vacant positions have not been filled. There are also underspends on car mileage £0.017M as a result of fewer staff, vehicle fuel, maintenance and repairs of the library link van and the Hub costs for the Library management service have come in lower than anticipated by £0.011M which has resulted in an underspend. There is a £0.079M reduction in income against both Leighton Buzzard Theatre (£0.033M due to lower ticket sales and bar receipts), and the library service and fines (£0.046M). There are additional costs at Dunstable library of £0.046M relating to the book fund, £0.020M to replace children's furniture in several libraries and £0.013M for consultancy work reviewing the back office costs.
31. Emergency Planning has underspent by £0.036M. There is a £0.075M staffing underspend due to long term sickness and vacancies offset by income from the Clinical Commissioning Group of £0.040M which is no longer being received as they are not currently part of an agreement to set up a joint planning unit for the Bedfordshire Local Resilience Forum.
32. Public Protection has a £0.189M overspend. The majority of this is due to overspends on staffing costs (£0.191M) due to a delayed restructure; There have also been slight overspends against Disclosure Barring Service charges and licencing refunds which relate to knowledge test fails. These have been offset by additional income of £0.026M for licencing, pollution and food safety courses.
33. Community Safety has underspent by £0.043M, this is due to salary costs in respect of vacancies. A reduction in private contractor costs as the poles from the decommissioned CCTV cameras are now no longer being removed. This is offset by overspends for professional services for YMCA refuge and safelive. Due to an overall underspend across Community Services it was proposed that £0.100M would be transfer to create an Earmarked reserve for Community Integration.
34. The Waste Service has a £0.648M underspend. There is a £0.266M underspend on waste collection due to savings on the new Biffa contract, £0.128M underspend on kerbside and street cleansing, underspends on Landfill Tax of £0.050M due to a reduction in tonnage, £0.205M underspend on Household Waste Recycling Centres (HWRC) due to the temporary closure of Ampthill and Leighton Buzzard, £0.140M underspend on salary costs due to vacancies and reduced hours and £0.040M underspend on repairs and maintenance due to the renovation of Ampthill and Biggleswade HWRC. These are partially offset by underachievement of £0.196M in recycle income due to contamination and contract disputes.
35. Parking has an overspend of £0.102M after the transfer to reserves of £0.340M, this is

due to additional income of £0.181M from car parks and an underspend on salaries of £0.106M which has been partially offset by overspends on costs at Flitwick car park including the rates which have come in higher than budget.

36. **Assets** are £0.647M under budget.
37. The main driver is in Head of Facilities where there is an underspend of (-£0.747M) which is mainly due to:-
- One off PFI contractual obligations of insurance refund (-£0.277M)
  - Recharges to tenants for occupation of Kingsland both for current and prior years (-£0.226M).
  - Final costs for Technology House (-£0.030M)
  - Lower staff costs due to vacant posts (-£0.058M)
  - Recharge for staff time spent on in house care homes (-£0.029M)
  - Lower utility costs due to the carbon reduction capital projects and mild winter conditions (-£0.148M)
  - Credit for Kingsland disputed water bill and lower usage (-£0.053M)
  - Lower usage of post services (-£0.039M)
  - Reduced spend on cleaning consumables and waste (-£0.070M)
  - Lower demand for emergency repairs and other FM services (-£0.075M)
  - Pressure for continued occupation of Stephenson Court and Houghton Lodge £0.236M
  - Pressure for Landlord obligations on Cyclical Maintenance £0.021M
38. Corporate Assets are £0.060M over budget spread across numerous cost centres.
39. The Chief Assets Officer area is over budget by £0.042M again spread across numerous cost centres.

### **Regeneration and Business Support**

40. The full year projected outturn position for 2016/17 is a £0.241M underspend.

Month: March 2017	Provisional Outturn (subject to audit)					
Director	Budget	Actual	Proposed Transfer to Earmarked Reserves	Proposed Use of Earmarked Reserves	Net Use of Earmarked Reserves	Variance
	£000	£000	£000			£000
<b>Regeneration and Business</b>						
Director	867	755	-	-	-	(112)
Business & Investment	881	220	932	-	932	271
Development Infrastructure Division	4,161	3,035	726	-	726	(400)
<b>Total Regeneration and Business</b>	<b>5,909</b>	<b>4,010</b>	<b>1,658</b>	<b>-</b>	<b>1,658</b>	<b>(241)</b>

41. The Director's group has an overall underspend of £0.112M. The majority of the underspend relates to staffing, due to vacant posts and staff not being at the top of their

grade. This has been partially offset by an overspend within Professional services of £0.053M due to costs for assessment and analysis work.

42. Business and Investment has an overspend of £0.271M. The majority of the overspend relates to staffing costs of £0.121M (£0.032M for salaries, £0.032M for Agency and £0.054M for the shortfall in capitalisation), there have also been overspends on Adverts and publicity including Venture Day, Be Central and Commercial Property Monthly.

The European Regional Development Fund is showing as an in year overspend of £0.055M which relates to the balance of the spend as at 31.3.17, which over the life of the project will come to zero. These overspends have been partially offset by additional income of £0.040M from Bedford and Luton Councils in respect of the European Skills Funding bid and underspends in professional services of £0.089M.

43. The Development Infrastructure Division which includes areas of transport strategy has an underspend of £0.400M. The underspend is a result of the following: additional income of £0.543M of which £0.382M is due to higher levels of planning applications, underspends against staffing of £0.568M which is the net result of vacancies across the division (there are currently 12 vacant positions) some of which have been covered through agency and underspends against building repairs as dangerous structure costs have been met via the insurance of the building owners, and no requests for town centre maintenance.

This additional income and underspends are offset by overspends on Professional services of £0.617M, of which £0.479M is on Local plan which is now being met from underspends within the directorate so that the earmarked reserve can be used for expenditure in 2017/18. The one-off pieces of work include Transport modelling £0.071M, parking strategy £0.046M. Legal costs are overspending by £0.117M due to the costs of counsel representation in a number of cases.

## **Public Health**

44. Public Health's outturn is a balanced budget after proposed use of reserves. The Public Health grant is currently ringfenced so any under/overspend results in a movement against the carried forward reserve from 2015/16.

Month: March 2017		Provisional Outturn (subject to audit)				
Director	Budget	Actual	Proposed Transfer to Earmarked Reserves	Proposed Use of Earmarked Reserves	Net Use of Earmarked Reserves	Variance
	£000	£000	£000			£000
<b>Public Health</b>						
Director of Public Health	(12,060)	(12,295)	235	-	235	-
Assistant Director of Public Health	12,095	12,091	4	-	4	-
<b>Total Public Health</b>	<b>35</b>	<b>(204)</b>	<b>239</b>	<b>-</b>	<b>239</b>	<b>-</b>

## Chief Executive

45. The Chief Executive Team is overspent by £0.552M

Month: March 2017	Provisional Outturn (subject to audit)					
Director	Budget	Actual	Proposed Transfer to Earmarked Reserves	Proposed Use of Earmarked Reserves	Net Use of Earmarked Reserves	Variance
	£000	£000	£000			£000
<b>Chief Executive's</b>						
Chief Executive	306	298	-	-	-	(8)
Communications	1,121	1,075	-	-	-	(46)
IT	6,045	6,651	-	-	-	606
<b>Total Chief Executive's</b>	<b>7,472</b>	<b>8,024</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>552</b>

46. In Chief Executive's there is a net pressure of £0.552M the majority of which is within IT where there is an overspend of £0.606M mainly due to contract and software expenses, recruitment of contract staff and an increase in professional services in order to meet the demands of the Council's Digital Transformation programme.

## Resources

47. The Resources Directorate delivered an underspend of £0.834M.

Month: March 2017	Provisional Outturn (subject to audit)					
Director	Budget	Actual	Proposed Transfer to Earmarked Reserves	Proposed Use of Earmarked Reserves	Net Use of Earmarked Reserves	Variance
	£000	£000	£000			£000
<b>Resources</b>						
Finance	5,172	5,661	315	(1,105)	(790)	(301)
Housing Benefit Subsidy	(597)	(651)	-	-	-	(54)
ICS Director	113	143	-	(63)	(63)	(33)
Legal Services	2,026	1,866	-	-	-	(160)
Governance	2,413	2,339	112	(18)	94	20
People	2,568	2,326	-	(64)	(64)	(306)
<b>Total Resources</b>	<b>11,695</b>	<b>11,684</b>	<b>427</b>	<b>(1,250)</b>	<b>(823)</b>	<b>(834)</b>

48. Finance

There is a net underspend of -£0.301M in Finance mainly as a result of higher than previously forecast Housing Benefit Admin Grant (-£0.128M); the reduction in this funding from the Department of Works & Pensions (DWP) was lower than expected for 2016/17. This impact of this has been reduced in part by higher than previously forecast agency costs as a result of a drive to improve performance following high staff turnover (£0.093M).

There were also higher Court Costs recovered in Revenues of -£0.168M. The final position of the Housing Benefit (HB) Subsidy claim was a net surplus of -£0.054M. There

are also smaller savings in other areas of Finance amounting to a net saving of -£0.020M.

49. Governance

Coroner Services is £0.163M over budget, of which £0.070M is CBC's share of cost increases as a result of increase of mortuary fees charged from Luton & Dunstable Hospital and increase in costs resulting from the transfer in of Coroner's officers from Bedfordshire Police and £0.090M resulting from CBC picking up a larger share of the overall costs whilst discussions between relevant parties on cost apportionment continue.

Registration Services are above budget by £0.031M with the largest variance being the CBC share of one off dilapidation charges following the termination of the lease at the Pilgrim Centre.

50. There is an unachievable efficiency in the former Director ICS cost centre relating to merging of common functions (£0.100M) offset by savings from Director of ICS post (-£0.135M).

51. Other variances include higher than expected in year savings on existing Legal Services Budget (-£0.161M), lower training activity than previously expected being carried out in this financial year (-£0.187M), Local Land Charge provision for legal costs which was not required in full (-£0.070M) and savings against the Members' budget (-£0.091M).

### Corporate Costs

#### Corporate Costs

52. Overall Corporate Costs is £0.711M over budget after movements to and from reserves.

Month: March 2017	Provisional Outturn (subject to audit)					
Director	Budget	Actual	Proposed Transfer to Earmarked Reserves	Proposed Use of Earmarked Reserves	Net Use of Earmarked Reserves	Variance
	£000	£000	£000			£000
<b>Corporate Costs</b>						
Debt Management	13,646	8,112	4,719	-	4,719	(815)
Premature Retirement Costs	2,756	2,530	-	(12)	(12)	(238)
Corporate Public Health Recharges	(631)	(605)	-	-	-	26
Corporate HRA Recharges	(120)	(120)	-	-	-	-
Efficiencies	130	(121)	-	-	-	(251)
Contingency and Reserves*	(4,297)	(10,835)	8,527	-	8,527	1,989
<b>Total Corporate Costs</b>	<b>11,484</b>	<b>(1,039)</b>	<b>13,246</b>	<b>(12)</b>	<b>13,234</b>	<b>711</b>

53. Debt Management was £0.815M below budget due to lower than budgeted borrowing rates and a change to short term borrowing strategy (-£0.534M) and applying premia associated with historical debt restructuring (-£0.158M).

54. There were also savings in Premature Retirement Costs of -£0.238M due to the CBC recharge from Bedfordshire Pension Scheme being lower than expected.

55. Within Efficiencies, there was a budgeted increase for the National Living Wage which was not required in full (-£0.210M). There is also a saving of -£0.041M as a result of higher than budgeted income from staff purchase of annual leave in 2016/17.
56. The £13.234M contribution to reserves relates to New Homes Bonus (£4.7M), a change in the way in which the Minimum Revenue Provision is accounted for (£4.7M), the release of the budgeted contingency upon which no call was made (£2.1M) and also an increase to the Corporate Redundancy reserve (£0.5M) and the Insurance Reserve (£0.3M).
57. The Minimum Revenue Provision movement is a rescheduling of the repayment of capital borrowing and does not reduce the overall amount of cash required to repay debt in the long term.