
Report To:	Environment & Regeneration Committee	Date:	31 October 2019
Report By:	Chief Financial Officer and Corporate Director Environment, Regeneration and Resources	Report No:	FIN/97/19/AP/MMcC
Contact Officer:	Mary McCabe	Contact No:	01475 712222
Subject:	Environment and Regeneration 2019/20 Revenue Budget – Period 5 (31 August 2019)		

1.0 PURPOSE

- 1.1 To advise the Committee of the 2019/20 Revenue Budget position at period 5 to 31 August 2019.

2.0 SUMMARY

- 2.1 The revised 2019/20 budget for Environment and Regeneration is £24,021,000 which excludes Earmarked Reserves.
- 2.2 The latest projection, excluding Earmarked Reserves, is an underspend of £82,000, a reduction in spend of £16,000 since Period 3 Committee.
- 2.3 The main material variances projected at Period 5 are:
- i. Turnover savings across the Committee (not offset by other expenditure or reduced income) of £82,000.
 - ii. An over recovery of Industrial and Commercial income of £50,000 due to back dated income for transmitters. This over recovery is one-off in nature as it relates to prior years.
 - iii. Additional property costs associated with surplus properties awaiting disposal of £47,000.
 - iv. A projected underspend of £73,000 within the Recycling contract and £39,000 in the residual waste contract, partly due to a reduction in tonnages treated.
 - v. A net under recovery in Roads Operations income of £100,000. This position takes account of the current workload and is due in part to high levels of short term sickness. A review is underway into the Roads Operations recharge rate and any impact on the projected outturn will be included in future monitoring reports.
- 2.4 Operational Earmarked Reserves for 2019/20 total £4,659,000 of which £1,570,000 is projected to be spent in the current financial year. As detailed in Appendix 4 expenditure of £411,000 (26% of projected spend or 120% of phased budget) has been incurred to Period 5.

3.0 RECOMMENDATIONS

- 3.1 It is recommended that the Committee notes the current projected underspend for 2019/20 of £82,000 as at 31 August 2019.
- 3.2 The Committee is asked to approve virement as detailed in Section 7 and Appendix 5.

Alan Puckrin
Chief Financial Officer

Scott Allan
Corporate Director
Environment, Regeneration & Resources

4.0 BACKGROUND

4.1 The purpose of this report is to advise the Committee of the current position of the 2019/20 budget and to highlight the main issues contributing to the projected underspend.

4.2 The revised 2019/20 budget for Environment and Regeneration, excluding earmarked reserves, is £24,021,000. This is an increase of £126,000 from the approved budget. Appendix 1 gives details of this budget movement.

5.0 2019/20 CURRENT POSITION

5.1 The current projection for 2019/20 is an underspend of £82,000 (0.34%).

5.2 Regeneration & Planning - £169,000 underspend

The current projected out-turn for Regeneration & Planning is an underspend of £169,000, a reduction in spend of £99,000 since the last Committee.

The main issues relating to the current projected underspend for Regeneration & Planning are detailed below and in Appendix 3:

(a) Employee Costs

There is a projected underspend of £170,000 in employee costs, a reduction in spend of £91,000 due to:

- i. Turnover savings within Economic Development of £60,000 resulting from delays in filling vacant posts. This includes budget for a Regeneration & Planning Policy Manager post transferred from RI, but not yet filled.
- ii. Turnover savings within Building Services of £24,000.
- iii. Turnover savings within Planning Building Control of £53,000, which are partly offset by an under recovery of fee income.
- iv. Other turnover savings across the service amounting to £33,000.

(b) Supplies & Services

Within supplies and services there is a projected £120,000 overspend within Building Services direct purchases and sub-contractors. This is due to the current workload and is offset by additional income.

(c) Payments to Other Bodies

There is a projected overspend of £117,000 in payments to other bodies, as previously reported, mainly due to expenditure on grant funded projects: Smarter Choices and Innovation & Integration of £73,000 and £30,000 respectively. This expenditure is offset by grant income, per 5.2 (d)(i) below.

(d) Income

There is a projected over recovery in income of £248,000, mainly due to:

- i. Grant income for Smarter Choices and Innovation and Integration of £103,000, as outlined at 5.2 (c) above.
- ii. An over recovery of Commercial rental income of £50,000 mainly due to backdated income relating to transmitters, covering a five year period.
- iii. An over recovery of Building Services income of £120,000, offset by increased supplies and services costs, per 5.2(b) above.

- iv. An under recovery in Planning fee income of £30,000. This is offset by turnover savings.

5.3 **Property Services - £114,000 overspend**

The current projected out-turn for Property Services is an overspend of £114,000, an increase in spend of £26,000 since Period 3.

The main issues contributing to the current projected overspend for Property Services are detailed below and in Appendix 3:

(a) Employee Costs

There is a projected underspend of £38,000, £13,000 less spend than last report, mainly due to a projected underspend in Technical Services of £90,000 which is offset by additional agency costs and a turnover savings budget of £39,000.

(b) Property Costs

There is a projected overspend in property costs of £58,000, an increase in spend of £38,000. This is mainly within Surplus Property (£47,000) due to NDR costs for a number of empty properties which are at various stages in the disposal process.

(c) Administration Costs

There is a projected overspend of £200,000 within Technical Services agency staff costs which is partly offset by additional capital recharge income and turnover savings, as previously reported.

(d) Income

There is a projected over recovery in income of £111,000, £4,000 more income than reported at last the Committee. This is mainly due to a projected over recovery of Technical Services property fee income of £125,000. This income is offset by an increase in agency staff costs and turnover savings. Officers are still in the process of finalising the fee income projection and an updated position will be presented to the next Committee.

5.4 **Environmental & Public Protection - £84,000 underspend**

The current projected out-turn for Environmental & Public Protection is an underspend of £84,000, a reduction in spend of £23,000 since the last report.

The main issues contributing to the current projected underspend for Environmental & Public Protection are detailed below and in Appendix 3:

(a) Employee Costs

There is a projected underspend of £55,000 in employee costs, £6,000 less spend than previously projected, mainly due to:

- i. Turnover savings and reduced overtime in Refuse Collection of £43,000, an increase in spend of £10,000 since last Committee. This is offset by an overspend on agency costs.
- ii. Turnover savings within Vehicle Maintenance of £37,000, a reduction in spend of £3,000 from last report.
- iii. Within Management, there is a projected overspend of £45,000 due to the turnover savings target not being achieved, as previously reported.
- iv. Turnover savings within Community Wardens of £33,000, a reduction in spend of

- £6,000 from Period 3, due to delays in filling vacant posts.
- v. Across the rest of the Service, the net turnover savings target is underachieved by £13,000.

(b) Supplies & Services

There is a projected overspend of £92,000 within supplies and services, an increase in spend of £87,000 from the last Committee. This is mainly due to a projected overspend of £66,000 within Vehicle Maintenance materials and subcontractors, which is offset by an over recovery of non-routine maintenance income.

(c) Transportation & Plant

There is a projected overspend in transportation and plant of £19,000, mainly due to a net overspend across the Client services on non-routine maintenance of £21,000, not previously reported.

(d) Administration Costs

There is a projected overspend of £71,000 in administration costs, an increase in spend of £24,000 from Period 3. This is mainly due to a projected overspend on agency costs within Refuse Collection of £55,000. This overspend is partially offset by an underspend in employee costs and is £11,000 more spend than was previously reported.

(e) Payments to Other Bodies

Payments to other bodies is projected to overspend by £277,000, an increase in spend of £169,000 since Period 3, due mainly to the following:

- i. Expenditure of £386,000 relating to the Home Energy Efficiency Programmes for Scotland (HEEPS) and Scotland's Energy Efficiency Programme (SEEP) grants, offset by income. This is an increase in projected spend of £214,000 since the last Committee.
- ii. A projected underspend in the residual waste contract of £39,000, a reduction in spend of £14,000, resulting from reduced residual tonnages.
- iii. A projected underspend on the recycling contract of £73,000, £33,000 less spend than was previously reported, an element of which is in line with previous years' outturn.

(f) Income

There is a projected over recovery in income of £480,000, £306,000 more income than last report, mainly due to:

- i. HEEPS and SEEP grant income of £386,000, offset by additional expenditure, see 6.4(e)(i) above.
- ii. An under recovery in Refuse Collection trade waste income of £33,000, A further reduction in projected income of £8,000. This line will continue to be monitored in conjunction with the residual waste budget.
- iii. An over recovery in Vehicle Maintenance non-routine maintenance income of £66,000, in line with increased materials and sub-contractor costs.
- iv. An over recovery in Burial Grounds income of £26,000, more than offset by a projected under recovery in Cremations income of £30,000.
- v. Various minor variances across the Service, the net projection being an over recovery of £65,000.

5.5 Roads - £57,000 overspend

The current projected out-turn for Roads is an overspend of £57,000, an increase in spend of £80,000 since the last Committee.

The main issues contributing to the current projected overspend for Roads are detailed below and in Appendix 3:

(a) Employee Costs

Employee costs are projected to overspend by £16,000, an increase in spend of £6,000, due to the following:

- i. Within Roads Client there is an overspend of £51,000 projected. This is mainly due to employee cost expenditure which is partly funded by additional fee income and the turnover savings target not being achieved.
- ii. There are turnover savings projected within Roads Operations of £35,000 which are offset by expenditure on agency staff, per 5.5(d) below.

(b) Supplies & Services

There is a projected overspend of £49,000 within supplies & services, £27,000 more spend than last reported, mainly due to:

- i. Roads Client rechargeable works of £41,000, offset by additional income. This is an increase of £7,000 since Period 3.
- ii. An underspend in Roads Client Lighting electrical power of £50,000, a reduction in spend of £30,000. This is due to the investment in street lighting and will be adjusted as part of the budget process.
- iii. An overspend in Roads Operations subcontractors and materials of £53,000, in line with the current work programme. The net overall position is explained further at 5.5(e)(iii).

(c) Transportation & Plant

There is a projected overspend of £17,000 mainly due to an overspend in non-routine maintenance of £26,000, not previously reported.

(d) Administration Costs

There is a projected overspend of £30,000 due to spend on agency workers which is offset by turnover savings, as previously reported.

(e) Income

There is a projected over recovery in income of £35,000, a reduction in income of £34,000 since Period 3, mainly due to:

- i. Income for rechargeable works, as outlined at 5.5(b)(i) above of £41,000.
- ii. Capital fee income which offsets additional employee costs of £30,000, as previously reported.
- iii. An under recovery in Roads Operations income of £45,000. The net position for Roads Operations is an under recovery of £100,000. This position takes account of the current workload and is in part due to high levels of short term sickness. A review is underway into the Roads Operations recharge rate and any impact on the projected outturn will be included in future monitoring reports.

5.6 **Corporate Director - £nil Variance**

The Corporate Director budget is currently projecting to out-turn on budget.

6.0 **EARMARKED RESERVES**

6.1 Appendix 4 gives an update on the operational Earmarked Reserves, ie excluding strategic funding models such as RI funding, AMP and Vehicle Replacement Programme. Spend to date on these operational Earmarked Reserves is 120% of phased budget (26% of projected spend).

7.0 **VIREMENTS**

7.1 Committee is asked to approve virement as outlined in Appendix 5. This virement moves the Renewable Heat Incentive and Feed In Tariff income budget from Property Services to the Education and Communities Committee, where the Biomass fuel budget currently sits. These two budgets are intrinsically linked and as such should sit under the same Committee. This virement is permanent in nature and is reflected in the figures presented in this report.

8.0 **IMPLICATIONS**

Finance

8.1 All finance implications are discussed in detail within the report above.

Financial Implications:

One off Costs

Cost Centre	Budget Heading	Budget Years	Proposed Spend this Report £000	Virement From	Other Comments
N/A					

Annually Recurring Costs/ (Savings)

Cost Centre	Budget Heading	With Effect from	Annual Net Impact £000	Virement From (if Applicable)	Other Comments
N/A					

Legal

8.2 There are no specific legal implications arising from this report.

Human Resources

8.3 There are no specific human resources implications arising from this report.

Equalities

8.4 Equalities

(a) Has an Equality Impact Assessment been carried out?

	YES (see attached appendix)
X	NO – This report does not introduce a new policy, function or strategy or recommend a substantive change to an existing policy, function or strategy. Therefore, no Equality Impact Assessment is required

(b) Fairer Scotland Duty

If this report affects or proposes any major strategic decision:-

Has there been active consideration of how this report's recommendations reduce inequalities of outcome?

	YES – A written statement showing how this report's recommendations reduce inequalities of outcome caused by socio-economic disadvantage has been completed.
X	NO

(c) Data Protection

Has a Data Protection Impact Assessment been carried out?

	YES – This report involves data processing which may result in a high risk to the rights and freedoms of individuals.
X	NO

Repopulation

8.5 There are no repopulation issues within this report.

9.0 CONSULTATIONS

9.1 The report has been jointly prepared by the Corporate Director Environment, Regeneration & Resources and the Chief Financial Officer.

10.0 CONCLUSIONS

10.1 The Committee is currently reporting an underspend of £82,000.

11.0 LIST OF BACKGROUND PAPERS

11.1 There are no background papers relating to this report.

Environment & Regeneration Budget Movement - 2018/19**PERIOD 5: 1st April 2019 - 31st August 2019**

Service	Approved Budget		Movements			Revised Budget
	2019/20 £000	Inflation £000	Virement £000	Supplementary Budgets £000	Transferred to EMR £000	2019/20 £000
Regeneration & Planning	3,849		1		4	3,854
Property Services	3,307		8	55		3,370
Environmental & Public Protection	12,918		55	(46)		12,927
Roads	3,665		3	46		3,714
Corporate Director	156					156
Totals	23,895		67	55	4	24,021

Movement Details

£000

External ResourcesInflation

NDR Inflation	15
Residual Waste Contract Inflation	41
Green Waste Contract Inflation	11

67Virements

Virement from Environment & Public Protection to Roads in relation to employee transfers	(46)
Virement to Roads from Environment & Public Protection in relation to employee transfers	46
Virement to Education & Communities Committee - FIT/RHI Income	55

55Supplementary Budgets

Additional budget for management regrading approved as part of Senior Management restructure	4
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ENVIRONMENT AND REGENERATION COMMITTEE**REVENUE BUDGET MONITORING REPORT****PERIOD 5: 1st April 2019 - 31st August 2019**

Subjective Heading	Approved Budget 2019/20 £000	Revised Budget 2019/20 £000	Projected Out-turn 2019/20 £000	Projected Over/(Under) Spend	Percentage Variance %
Employee Costs	15,784	16,017	15,770	(247)	(1.54)%
Property Costs	5,385	5,400	5,444	44	0.81%
Supplies & Services	4,633	4,206	4,470	264	6.28%
Transport Costs	2,230	2,298	2,336	38	1.65%
Administration Costs	556	570	871	301	52.79%
Payments to Other Bodies	9,561	9,307	9,700	393	4.22%
Other Expenditure	378	365	364	(1)	(0.27)%
Income	(14,632)	(14,142)	(15,016)	(874)	6.18%
TOTAL NET EXPENDITURE	23,895	24,021	23,939	(82)	(0.34)%
Transfer to Earmarked Reserves *	0	0	0	0	
TOTAL NET EXPENDITURE EXCLUDING EARMARKED RESERVES	23,895	24,021	23,939	(82)	(0.34)%

Objective Heading	Approved Budget 2019/20 £000	Revised Budget 2019/20 £000	Projected Out-turn 2019/20 £000	Projected Over/(Under) Spend	Percentage Variance %
Regeneration & Planning	3,849	3,854	3,685	(169)	(4.38)%
Property Services	3,307	3,370	3,484	114	3.38%
Environmental & Public Protection	12,918	12,927	12,843	(84)	(0.65)%
Roads	3,665	3,714	3,771	57	1.53%
Corporate Director	156	156	156	0	0.00%
TOTAL NET EXPENDITURE	23,895	24,021	23,939	(82)	(0.34)%
Transfer to Earmarked Reserves *	0	0	0	0	
TOTAL NET EXPENDITURE EXCLUDING EARMARKED RESERVES	23,895	24,021	23,939	(82)	(0.34)%

* Per Appendix 3: New funding transferred to earmarked reserves during 2019/20

Earmarked Reserves	Approved Reserves 2019/20 £000	Revised Reserves 2019/20 £000	2019/20 Budget £000	Projected Spend 2019/20 £000	Projected Carry Forward £000
Earmarked Reserves	5,794	9,863	5,283	5,137	4,726
CFCR	0	665	173	173	492
TOTAL	5,794	10,528	5,456	5,310	5,218

ENVIRONMENT AND REGENERATION COMMITTEE**REVENUE BUDGET MONITORING REPORT****MATERIAL VARIANCES****PERIOD 5: 1st April 2019 - 31st August 2019**

<u>Out Turn</u> <u>2018/19</u> <u>£000</u>	<u>Budget</u> <u>Heading</u>	<u>Subjective Head</u>	<u>Budget</u> <u>2019/20</u> <u>£000</u>	<u>Proportion</u> <u>of Budget</u> <u>£000</u>	<u>Actual to</u> <u>31-Aug-19</u> <u>£000</u>	<u>Projection</u> <u>2019/20</u> <u>£000</u>	<u>(Under)/Over</u> <u>Budget</u> <u>£000</u>	<u>Percentage</u> <u>Variance</u> <u>%</u>
	REGENERATION & PLANNING							
487	Economic Development - Admin	Employee Costs	517	203	161	457	(60)	(11.61)%
881	Building Services	Employee Costs	935	366	362	911	(24)	(2.57)%
208	Planning - Building Control	Employee Costs	275	108	53	222	(53)	(19.27)%
							(137)	
351	Building Services - Direct Purchases	Supplies and Services	164	68	120	194	30	18.29%
381	Building Services - Sub-Contractors	Supplies and Services	220	92	102	310	90	40.91%
							120	
76	Regeneration Fund - Innovation Grant Expenditure	PTOB	0	0	6	30	30	
87	Planning - Smarter Choices Grant Expenditure	PTOB	0	0	0	73	73	
							103	
(76)	Regeneration Fund - Innovation Grant Income	Income	0	0	(30)	(30)	(30)	
(87)	Planning - Smarter Choices Grant Income	Income	0	0	0	(73)	(73)	
(891)	Building Services - Tendered Work	Income	(603)	(251)	(40)	(723)	(120)	19.90%
(518)	Industrial & Commercial - Rent	Income	(609)	(254)	(366)	(659)	(50)	8.21%
(439)	Planning Building Control - Sales, Fees & Charges	Income	(382)	(159)	(114)	(352)	30	(7.85)%
							(243)	
	PROPERTY SERVICES							
845	Technical Services - Employee Costs	Employee Costs	863	337	325	812	(51)	(5.91)%
							(51)	
86	Surplus Property - Property Costs	Property Costs	55	23	69	102	47	85.45%
							47	
265	Technical Services - Agency Staff	Administration	0	0	96	200	200	
							200	
(1,025)	Technical Services - Recharges to Capital	Income	(758)	(316)	0	(883)	(125)	16.49%
							(125)	

ENVIRONMENT AND REGENERATION COMMITTEE**REVENUE BUDGET MONITORING REPORT****MATERIAL VARIANCES****PERIOD 5: 1st April 2019 - 31st August 2019**

<u>Out Turn</u> <u>2018/19</u> <u>£000</u>	<u>Budget</u> <u>Heading</u>	<u>Subjective Head</u>	<u>Budget</u> <u>2019/20</u> <u>£000</u>	<u>Proportion</u> <u>of Budget</u> <u>£000</u>	<u>Actual to</u> <u>31-Aug-19</u> <u>£000</u>	<u>Projection</u> <u>2019/20</u> <u>£000</u>	<u>(Under)/Over</u> <u>Budget</u> <u>£000</u>	<u>Percentage</u> <u>Variance</u> <u>%</u>
	ENVIRONMENTAL & PUBLIC PROTECTION							
843	Public Protection - Community Wardens	Employee Costs	773	301	284	740	(33)	(4.27)%
610	Vehicle Maintenance - Manuals	Employee Costs	665	260	240	628	(37)	(5.56)%
1,319	Refuse Collection - Manuals	Employee Costs	1,424	544	550	1,381	(43)	(2.99)%
2,406	Environmental Management	Employee Costs	1,385	665	569	1,430	45	3.25%
							(68)	
219	Vehicle Maintenance - Materials	Supplies and Services	185	74	111	241	56	30.27%
							56	
12	Service-Wide - Non-Routine Vehicle Maintenance	Transport & Plant	210	88	108	231	21	10.00%
							21	
93	Refuse Collection - Agency Staff	Administration	20	8	47	75	55	275.00%
							55	
1,204	HEEPS - Payments to Other Bodies	PTOB	0	0	374	374	374	
2,812	Refuse Transfer Station - Residual Waste Contract	PTOB	2,717	986	999	2,678	(39)	(1.44)%
270	Waste Strategy - Dry Mixed Recycling	PTOB	344	147	107	271	(73)	(21.22)%
							262	
1,248	HEEPS - Government Grants	Income	0	0	(374)	(374)	(374)	
(650)	Crematorium - Cremations Income	Income	(697)	(244)	(206)	(667)	30	(4.30)%
(704)	Refuse Collection - Trade Waste	Income	(722)	(288)	(235)	(689)	33	(4.57)%
(246)	Burial Grounds - Interments Income	Income	(239)	(96)	(84)	(265)	(26)	10.88%
(222)	Vehicle Maintenance - Non Routine Material Income	Income	(273)	(111)	(99)	(339)	(66)	24.18%
							(403)	

EARMARKED RESERVES POSITION STATEMENT

Appendix 4

COMMITTEE: Environment & Regeneration

<u>Project</u>	<u>Total Funding</u>	<u>Phased Budget To Period 05</u>	<u>Actual To Period 05</u>	<u>Projected Spend</u>	<u>Amount to be Earmarked for 2020/21 & Beyond</u>	<u>Lead Officer Update</u>
	<u>2019/20 £000</u>	<u>2019/20 £000</u>	<u>2019/20 £000</u>	<u>2019/20 £000</u>	<u>£000</u>	
Renewal of Clune Park Area	2,285	72	72	190	2,095	The majority of the projected expenditure in 2019/20 relates to Legal Fees and Professional fees. There will also be some security costs.
Youth Employment	633	111	36	426	207	Direct employee costs for Modern Apprentices as well as training fees and grants to local employers. Graduates now in post.
Repopulating/Promoting Inverclyde/ Group Action Plan	595	40	14	180	415	Original funding for Marketing, Council Tax discounts, relocation packages, Tourism, Business Support and self build plots to attract residents to Inverclyde. New Action Plan currently being developed by repopulation group.
Employability Initiatives	154	0	0	48	106	Contracts to local organisations and individuals for general employability.
Town and Village Centre Environmental Improvements	143	68	40	143	0	To deliver a range of environmental improvements in towns and villages across Inverclyde in consultation with local communities. Review of outturn being undertaken following RI transition.

EARMARKED RESERVES POSITION STATEMENT

Appendix 4

COMMITTEE: Environment & Regeneration

<u>Project</u>	<u>Total Funding</u>	<u>Phased Budget To Period 05</u>	<u>Actual To Period 05</u>	<u>Projected Spend</u>	<u>Amount to be Earmarked for 2020/21 & Beyond</u>	<u>Lead Officer Update</u>
	<u>2019/20 £000</u>	<u>2019/20 £000</u>	<u>2019/20 £000</u>	<u>2019/20 £000</u>	<u>£000</u>	
Demolish Redundant Buildings	150	0	0	0	150	Provision of grant support to private owners to allow demolition of redundant buildings at Port Glasgow Industrial Estate. Report was agreed at August Committee to amend policy, increasing the grant intervention rate to 50% and a maximum of £75k.
Roads Defects & Drainage	200	50	76	200	0	Additional funding with accelerated spend being used to carry out repairs to carriageways, footways, drainage and others as required after winter weather conditions.
Allocation for a Safer Streets Initiative	150	0	0	150	0	Recommendations will be identified and presented to Committee in October. Additional funding will be used to deliver projects that are identified through reallocation of scoring to prioritise public perception projects.
Seed Funding for active travel within Inverclyde	50	0	0	50	0	Policy in development, update report to October Committee.
Establish a conservation area and listed building grant	80	0	4	4	76	Policy in development, update report to October Committee.
Repaint and carry out essential repairs to the Comet	50	0	0	10	40	Allocation is to carry out survey to assess the extent and cost of work required.
Strategic Investment	169	0	169	169	0	Spent in full 19/20.
Total Category C to E	4,659	341	411	1,570	3,089	

ENVIRONMENT AND REGENERATION COMMITTEE**VIREMENT REQUESTS****PERIOD 5: 1st April 2019 - 31st August 2019**

Budget Heading	Increase Budget	(Decrease) Budget
	£	£
Property Services - RHI/FIT Income	54,650	
Education Services - RHI/FIT Income		(54,650)
Total	54,650	(54,650)

Note

This virement moves the Renewable Heat Incentive and Feed In Tariff income budget from Property Services to the Education and Communities Committee, where the Biomass fuel budget currently sits. These two budgets are intrinsically linked and as such should sit under the same Committee. This virement is permanent in nature and is reflected in the figures presented in the report.