

EXECUTIVE BOARD – 17 JUNE 2014

Subject:	PRE-AUDIT CORPORATE FINANCIAL REVENUE OUTTURN 2013/14		
Corporate Director(s)/ Director(s):	Carole Mills, Deputy Chief Executive, Corporate Director and Chief Finance Officer		
Portfolio Holder(s):	Councillor Graham Chapman, Deputy Leader/Portfolio Holder for Resources and Neighbourhood Regeneration		
Report author and contact details:	Geoff Walker, Director of Strategic Finance (Acting) 0115 8763740 geoff.walker@nottinghamcity.gov.uk		
Key Decision	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	Subject to call-in	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
Reasons: <input checked="" type="checkbox"/> Expenditure <input checked="" type="checkbox"/> Income <input type="checkbox"/> Savings of £1,000,000 or more taking account of the overall impact of the decision			<input checked="" type="checkbox"/> Revenue <input type="checkbox"/> Capital
Significant impact on communities living or working in two or more wards in the City			<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
Total value of the decision: £30.477m			
Wards affected: All		Date of consultation with Portfolio Holder(s): Throughout March – June 2014	
Relevant Council Plan Strategic Priority:			
Cutting unemployment by a quarter			<input checked="" type="checkbox"/>
Cut crime and anti-social behaviour			<input checked="" type="checkbox"/>
Ensure more school leavers get a job, training or further education than any other City			<input checked="" type="checkbox"/>
Your neighbourhood as clean as the City Centre			<input checked="" type="checkbox"/>
Help keep your energy bills down			<input checked="" type="checkbox"/>
Good access to public transport			<input checked="" type="checkbox"/>
Nottingham has a good mix of housing			<input checked="" type="checkbox"/>
Nottingham is a good place to do business, invest and create jobs			<input checked="" type="checkbox"/>
Nottingham offers a wide range of leisure activities, parks and sporting events			<input checked="" type="checkbox"/>
Support early intervention activities			<input checked="" type="checkbox"/>
Deliver effective, value for money services to our citizens			<input checked="" type="checkbox"/>
Summary of issues (including benefits to citizens/service users):			
<p>This report sets out the City Council's pre-audit General Fund and Housing Revenue Account (HRA) outturn 2013/14 (revenue). It is an important component of the City Council's financial management and governance framework setting out the Council's year end financial position for 2013/14</p> <p>Strong financial planning and management are essential in the Council's work to commission, enable and provide value for money services to citizens to deliver corporate priorities.</p> <p>The final Statement of Accounts will be considered by the Audit Committee in September 2014 at the conclusion of the external audit.</p>			
Exempt information:			
None			
Recommendation(s):			
<p>1 To note:</p> <p>a) the pre-audit revenue outturn for 2013/14 including a revenue underspend of £1.175m after taking into account recommended carry-forwards, as set out in paragraph 2.2 and Appendix A;</p>			

- b) the management action undertaken to control the identified cost pressures across services, as set out in **Appendix B**;
- c) net General Fund carry forwards of **£1.454m** as set out in **paragraph 2.6** and **Appendix Aii**, subject to endorsement by the appropriate Portfolio Holder;
- d) the discretionary rate relief granted in 2013/14 detailed in **paragraph 2.11**;
- e) the position regarding cost reductions, invest to saves, pressures and income generation for 2013/14 detailed in **paragraph 2.4**.

2 To approve:

- a) the transfer of the balance of the 2013/14 underspend, subject to the finalisation of the audit, to the investment fund in 2014/15;
- b) the movements of resources set out in **paragraph 2.5** and **Appendix D**;
- c) the net movement to earmarked reserves, as set out in **paragraph 2.7** and **Appendix E**;
- d) the HRA outturn for 2013/14 as set out in **paragraph 2.8** and **Appendix F**;
- e) write-offs in excess of £10,000, totalling **£2.143m** where all options for recovery have been exhausted, as set out in **paragraph 2.10**.

3 To note and endorse the allocations from the corporate contingency as set out in paragraph 2.3.

1 REASONS FOR RECOMMENDATIONS

- 1.1 It enables formal monitoring of progress against the 2013/14 budget and the impact of actual and planned management action.
- 1.2 The report also seeks approval for virements of budgets and transfers of reserves as required by Corporate Financial Procedures.

2 BACKGROUND (INCLUDING OUTCOMES OF CONSULTATION)

2.1 Introduction

The 2013/14 revenue budget was approved by City Council in March 2013. Monitoring and forecasting reports have been considered by executive councillors throughout 2013/14. This report summarises the provisional outturn position for the revenue elements of the General Fund and HRA. Some report tables may not sum exactly due to rounding.

2.2 General Fund Revenue

The corporate outturn after carry forwards is a net underspend of **£1.175m**; a reduction of **£0.525m (Table 1)** from that reported to Executive Board at quarter 3. The combined outturn of corporate directorates is an underspend of **£0.474m**; a reduction of **£0.336m** from that previously reported. Carry forwards of **£1.454m** are recommended for endorsement. **Appendix A** provides more detail and **Appendix B** gives information about specific issues within Portfolios.

TABLE 1: ESTIMATED OUTTURN REPORTED AT END OF PERIOD:

PORTFOLIO	Q2 £m	Q3 £m	Outturn After C/ forwards £m
Adults and Health	1.067	0.371	0.076

Children's Services	0.176	0.000	(0.341)
Commissioning and Voluntary Sector	(0.030)	(0.230)	(0.054)
Community Services	(0.200)	(0.070)	0.063
Energy and Sustainability	0.000	(0.480)	(0.259)
Jobs and Growth	0.000	0.000	(0.018)
Leisure and Culture	(0.208)	0.045	(0.151)
Planning and Transportation	(0.599)	(0.378)	0.165
Resources and Neighbourhood Regeneration	0.761	0.142	(0.115)
Strategic Regeneration and Community Safety	(0.100)	(0.210)	0.160
TOTAL PORTFOLIOS	0.867	(0.810)	(0.474)
Corporate Budgets	(1.000)	(0.890)	(0.701)
NET COUNCIL POSITION	(0.133)	(1.700)	(1.175)

Headline Issues (including carry forwards)

The main issues are listed on the following pages, with greater detail of these and other issues, in **Appendix B**.

Family Community Teams (Children's Services Portfolio) -£0.322m

Staggered recruitment and the management of vacant posts. Control of non essential spend within supplies and services budgets. Includes requested carry forwards of £0.824m.

Property – Support Services (Resources and Neighbourhood Regeneration Portfolio) +£0.643m

Slippage in the programme of closing administrative buildings.

Corporate budgets: Treasury Management -£0.995m

The impact of lower interest rates due to proactive short-term borrowing.

Forecast and Actual Outturns 2009/10 – 2013/14

The Council provides many sensitive and demand led services and inevitably there will be cost pressures arising during the year. The Council has a good track record of successfully tackling such cost pressures as shown in **Table 2** – demonstrating that through targeted and consistent management action the actual year end outturn shows a general improvement in the last five years. The balance of the 2013/14 underspend, subject to the finalisation of the audit, is required to be earmarked for future investment in the City.

OUTTURN	2009/10 £m	2010/11 £m	2011/12 £m	2012/13** £m	2013/14 £m
Actual Outturn	1.644	0.653	(0.215)	(2.105)	(1.175)
Forecast as at Q3	3.045	3.603	0.067	(2.437)	(1.700)
Forecast as at Q2	4.407	5.509	3.013	(4.202)	(0.133)

Forecast as at Q1	3.908	5.822	6.152	1.374	1.547
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**after carry-forwards*

***after agreed contributions to reserves of £2.250m*

The actual outturn position impacts directly on general reserves; underspends increase reserves and overspends decrease them. This provides a financial safety net to cover above-budget costs throughout the year. The balance on general fund reserves as at 1 April 2013 was **£9.605m**. The previous Medium Term Financial Plan (MTFP) set the level of reserves at **£9.500m**, which is **3.3%** of the budget requirement and within the range required by the Medium Term Financial Strategy (MTFS) of between 2% and 4%.

2.3 Corporate Contingency

This enables management of the financial impact of issues that were not reflected when the budget was set. It is allocated under the delegated authority of the Chief Finance Officer (CFO) in consultation with the Deputy Leader using designated criteria. Services are required to accommodate unforeseen expenditure and/or income shortfalls from within their cash limited budgets, only seeking allocations where this is proven to be impossible. Contingency is **£2.341m** in 2013/14. Since the February report, allocations of **£0.214m** have been approved, as shown in **Table 3**.

TABLE 3: CONTINGENCY ALLOCATED SINCE FEBRUARY EXECUTIVE BOARD	
Item	Amount £m
Contribution to Nottingham Learning Trust for the costs of an Executive	0.035
Benefits & Council Tax infrastructure	0.080
Ward level-Area capital match fund to rectify landslip	0.025
Contribution to Unlocking Loxley programme	0.047
Children's Social Care	0.027
TOTAL	0.214

The February report provided that any unused Contingency would be reserved to fund slippage issues. There are slippage items to be reserved for use in 2014/15 of **£0.999m** as shown in **Table 3a**. Including these items the General Contingency is fully committed for the year.

TABLE 3a: CONTINGENCY TO BE RESERVED FOR USED IN 2014/15	
Item	Amount £m
Digital Infrastructure Agenda – 2 year fixed term post & development funding	0.178
Commercial Opportunities within Business Support	0.062
Customer Access Programme	0.061
Contribution to Highway Works on Bramcote Lane	0.010
Contribution to Nottingham Learning Trust for the costs of an Executive	0.035

Ward level-Area capital match fund to rectify landslip	0.025
Contribution to joint City Council/ Intu survey of Middle Hill	0.025
Benefits & Council Tax infrastructure	0.240
Replacing the Committee On-line system	0.019
Development & delivery of a Women's Leadership & Development Network	0.013
Increase capacity in Information Governance Team	0.058
Contribution towards the installation costs for a statue of Jimmy Sirrell & Jack Wheeler at Notts County football ground	0.008
Feasibility study & Business Cases – Developing Nottingham	0.238
Children's Social Care	0.027
TOTAL	0.999

2.4 Cost reductions; income generation; pressures and invest to saves (also known as 'Strategic Choices')

Cost Reductions

Table 4 summarises achievement by portfolio in implementing budgeted cost reductions of **£18.607m**. The majority have been implemented with **£0.100m** unimplemented in their original form but which have been met from an alternate source:

- adult focus on prevention and big ticket £30,000;
- acceleration of Children's big ticket £70,000.

PORTFOLIO	2013/14 TOTAL £m	Year End Position £m	Unrealised		Achieved from alternate source £m	Adjusted position £m	Adjusted unachieved £m
			£m	%			
Adults and Health	(5.223)	(5.193)	(0.030)	0.57	(0.030)	(5.223)	0.000
Children's Services	(4.168)	(4.098)	(0.070)	1.68	(0.070)	(4.168)	0.000
Commissioning and Voluntary Sector	(0.267)	(0.267)	0.000	0.00	0.000	(0.267)	0.000
Community Services	(0.268)	(0.268)	0.000	0.00	0.000	(0.268)	0.000
Energy and Sustainability	(0.577)	(0.577)	0.000	0.00	0.000	(0.577)	0.000
Jobs and Growth	(0.119)	(0.119)	0.000	0.00	0.000	(0.119)	0.000
Leisure and Culture	(0.779)	(0.779)	0.000	0.00	0.000	(0.779)	0.000
Planning and Transportation	(0.886)	(0.886)	0.000	0.00	0.000	(0.886)	0.000
Resources and Neighbourhood Regeneration	(5.858)	(5.858)	0.000	0.00	0.000	(5.858)	0.000
Strategic	(0.462)	(0.462)	0.000	0.00	0.000	(0.462)	0.000

Regeneration and Community Safety							
TOTAL	(18.607)	(18.507)	(0.100)	0.54	(0.100)	(18.607)	0.000

Income Generation, Pressures and Invest to Saves

Through the approved proposals, additional income of **£0.561m** and **£3,000** (net) of invest to saves have been secured; and pressures of **£4.264m** were invested in 2013/14 budget.

2.5 Movement of Resources

Transfers of services between directorates and/or portfolios are reflected within the monitoring figures. These movements of resources now require approval and are detailed in **Appendix D**.

2.6 Carry forwards

The carry forward protocol is published within the MTFs and services have submitted requests. These have been considered both using the clear criteria set out in the MTFs and the overall corporate context of the prevailing financial and economic environment.

Net carry forwards of **£1.454m**, have been included within the outturn and are subject to endorsement by the appropriate Portfolio Holder. Details of individual carry forward requests are shown in Appendix **A(ii)**.

2.7 Movements in Earmarked Reserves

Earmarked reserves are funds set aside for specific purposes. At 1 April 2014 the balance of earmarked reserves was **£143.443m** (excluding capital reserves, including Schools Statutory Reserves, Job Evaluation, Insurance, and NET Private Finance Initiative (PFI) grant). During the year there has been a net movement of **£31.265m** in earmarked reserves, this includes contributions to capital schemes and movements relating to previously approved decisions including Schools Statutory Reserves.

Reserve movements are categorised as:

- **new reserves established** relating to harsh winter conditions, car park maintenance, material reclamation facility, houses in multiple occupation, flood risk management, carbon reduction, public health transition, new leisure centre till system, schools maintenance;
- **replenishment of existing reserves.** Unbudgeted revenue contributions to reserves resulting from slippage/ savings on specific schemes, grants and contributions for specific purposes;
- **use of specific reserves.** Technically the approval of these reserves is implied at their setting up; examples include the Area Committee expenditure and specific project costs;
- **contribution to Capital Schemes.** These refer to revenue contributions to support existing capital schemes. These contribution are unbudgeted and are typically funded from departmental under spends;
- **reserves to Capital Schemes.** These refer to use of reserves to support capital schemes;
- **PFI/Building Schools for the Future (BSF) development costs.** Councils are required to charge to revenue development and set up costs relating to PFI schemes (these were previously budgeted for within the capital programme). The use of earmarked reserves is required to offset these costs;
- **Statutory Schools reserve.** This represents the net movement on ring fenced resources for schools;

- **Previous MTFP decisions.** These include items which were separately identified within the MTFP 2013/14 and include items such as repayment to the workforce issues reserve and repayment to the NET reserve.

Table 5 summarises the movements in each category of reserves during 2013/14 and identifies those which have previously been approved by Executive Board and those which now require Executive Board approval as part of the pre-audit outturn. **Appendix E** provides more details of movement in reserves, which require approval.

TABLE 5: NET MOVEMENTS IN RESERVES			
TYPE OF TRANSFER	PREVIOUSLY APPROVED £m	REQUIRING APPROVAL £m	TOTAL £m
New Reserves Established	(0.100)	(3.850)	(3.950)
Replenishment of existing reserve	(2.805)	(19.793)	(22.598)
Use of existing reserves	4.492	5.152	9.644
PFI/ BSF development costs	(2.504)	(0.895)	(3.398)
Statutory Schools reserve	2.632	(5.068)	(2.436)
Previous MTFP decisions	(17.281)	0.000	(17.281)
Reserves to capital schemes	0.245	9.668	9.913
Contributions to capital schemes	(0.219)	(0.940)	(1.159)
Grand Total	(15.540)	(15.725)	(31.265)

2.8 HRA Budget

The HRA budget was approved by the City Council on 4 March 2013 and budgeted for a working balance of **£4.000m** at 31 March 2014. The purpose of the working balance being to provide a contingency for any unexpected cost increases or reductions in income due to unforeseen circumstances. The main current issues are reported below.

The HRA Summary outturn for 2013/14 is shown in **Table 6** below. For comparative purposes the movement in the working balance is tracked from the projected outturn at period nine to the provisional outturn. The detail is attached as **Appendix F**.

TABLE 6: HOUSING REVENUE ACCOUNT OUTTURN				
Description	Budget 2013/2014 £m	Projected Outturn Period 9 £m	Outturn (provisional) £m	Variance against Projected Outturn £m
Income	(98.594)	(98.901)	(100.302)	(1.401)
Expenditure	99.777	99.884	100.478	0.594
Net movement in year	1.183	0.983	0.176	(0.807)
Working Balance b/f	(5.183)	(5.028)	(5.028)	0.000
Working Balance c/f	(4.000)	(4.045)	(4.852)	(0.807)

Working Balance

Overall the working balance has increased by **£0.807m** compared to the projected outturn at period nine. The available working balance carried forward into 2014/15 is **£4.852m**.

Income

Rent Income increase of £0.882m

Reduction in stock numbers lower than estimated and lower losses in collection.

Service Charges, increase of £0.257m

Income generated from service charges is higher as losses in collection have been lower than estimated.

Other Rents, increase of £0.316m

Income from the photovoltaic (PV) cells is higher due to the efficiency of the units being greater than estimated.

Other Income, decrease of £55k

Level of bank interest charged lower than anticipated.

Expenditure

Repairs to Dwellings, reduction of £0.209m

Cost of repairs lower than estimated.

Management, increase of £0.243m

Lower than anticipated council tax charges for properties held for disposal.

Capital Charges, increase of £1.479m

Increase in the depreciation charge is as a result of including non-housing assets. This has the impact of increasing the contribution to the Major Repairs Reserve, thereby increasing the resources available for capital investment.

Direct Revenue Financing, reduction of £0.918m

Reflects slippage in the capital programme - the working balance has been amended and will be required to finance the new capital programme for 2014/15.

2.9 Debtors Monitoring (Appendix C)

Housing Rents

The 2013/14 collection of Housing Rents (98.25%) finished slightly behind the target of (98.30%).

Council Tax

The 2013/14 council tax collection rate (93.2%) is below the stretch target of 94.5%, and is also slightly down on the 2012/13 figure of 93.5%. Despite there being an overall drop of 0.3%, this compares favourably against other Local Authorities who suffered larger reductions in their yearly collection figures. The year end figure also includes Council Tax Reduction (CTR) and the new 'empties' policy (which have much lower collection rate when compared to regular debt of 75.5% for CTR and 71% for empty properties respectively).

National Non- Domestic Rates (NNDR)

The NNDR collection rate for 2013/14 is 97.4% and is marginally down on the figure from last year (97.5%). This, however, falls in line with our expected performance target (based on a 6

year average) of 97.5% and the drop of 0.1% also seems to be in parallel with similar drops witnessed by other authorities

Sundry Income

The 2013/14 collection figure of 88.7% is higher than the corresponding figure from last year (81.79%).

Adult Residential Services

The 2013/14 collection rate of 95.9%, whilst being lower than the 97.5% target, is in fact the highest collection rate achieved since February 2009. Performance has improved consistently throughout the year.

Estates Rents

The collection rate of 96.04% for 2013/14 is consistent with last year's performance (96.13%).

2.10 Written Off Debt

The CFO has delegated authority to write off individual debts not exceeding £10,000. Any debts above this are subject to Portfolio or Executive Board decision. The debts included in this report relate to debt raised over the past 5 years and have been pursued as far as is reasonably possible, and/or relate to businesses that have gone into liquidation or individuals that have gone bankrupt. The Council is therefore unable to obtain payment. Once it is clear that no further payments will be received against a debt, it should be written out of the Council's accounts. Adequate bad debt provision to accommodate this level of write off has been built up in the accounts over a number of years and approval is also being sought to write off debts over £10,000 totalling **£2.143m** as summarised in **Table 7** below. These figures are subject to the finalisation of the NNDR year end and other statutory returns.

TABLE 7: WRITE OFFS OVER £10k in 2013/14	
Fund	2013/14 £m
Collection Fund	2.062
General Fund	0.081
Total	2.143

2.11 New Discretionary Rate Relief Granted in 2013/14

Details of new determinations of eligibility for Discretionary Relief since 1 April 2013, together with the cost to the Council, and the effects on annual grants where applicable, are shown in **Table 8**.

TABLE 8: NEW DISCRETIONARY RATE RELIEF GRANTED IN 2013/14			
Type of Relief	Amount of Relief £m	Cost to Council £m	Borne by Central Pool £m
Discretionary Relief Awarded to Non Profit-Making Bodies which are not Registered Charities	0.045	0.022	0.023
Additional Discretionary Relief Awarded to Registered Charities which are in Receipt of 80% Mandatory Relief	0.007	0.003	0.004
Additional allowance to organisations on whose behalf the Council makes payment	0.014	0.007	0.007

3 OTHER OPTIONS CONSIDERED IN MAKING RECOMMENDATIONS

3.1 No other options were considered as the Council is required to ensure that, at a corporate level, expenditure and income are kept within approved budget levels and this report sets out how this is being managed.

4 FINANCIAL IMPLICATIONS (INCLUDING VALUE FOR MONEY/VAT)

4.1 Financial implications appear throughout the report.

4.2 The financial plans and budgets support delivery of the Council Plan. Monitoring the financial position in parallel with service plan activity helps to ensure the delivery of corporate priorities. The Council has developed a robust approach to providing value for money and efficiency savings to support the delivery of the Council Plan and the MTFS.

5 RISK MANAGEMENT ISSUES (INCLUDING LEGAL IMPLICATIONS AND CRIME AND DISORDER ACT IMPLICATIONS)

5.1 Continuous review and management of the budget and associated performance issues mitigate the risk of not achieving corporate priorities.

6 SOCIAL VALUE CONSIDERATIONS

6.1 None

7 REGARD TO THE NHS CONSTITUTION

7.1 Not applicable

8 EQUALITY IMPACT ASSESSMENT (EIA)

Has the equality impact been assessed?

(a) not needed (report does not contain proposals for new or changing policies, services or functions, financial decisions or decisions about implementation of policies development outside the Council)

(b) No

(c) Yes – Equality Impact Assessment attached

9 LIST OF BACKGROUND PAPERS RELIED UPON IN WRITING THIS REPORT (NOT INCLUDING PUBLISHED DOCUMENTS OR CONFIDENTIAL OR EXEMPT INFORMATION)

9.1 None.

10 PUBLISHED DOCUMENTS REFERRED TO IN THIS REPORT

10.1 Medium Term Financial Plan 2013/14 - 2015/16 - Executive Board 19 February 2013.

11 OTHER COLLEAGUES WHO HAVE PROVIDED INPUT

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APPENDIX A

Portfolio	Budget £m	Draft Outturn £m	Variance £m	Net Movement in Reserves £m	Outturn prior to Carry forwards £m	Requested C/Fwd £m	Outturn including Carry forwards £m
Adults and Health	79.074	77.564	(1.509)	1.432	(0.078)	0.154	0.076
Children's Services	53.800	49.255	(4.545)	3.302	(1.243)	0.902	(0.341)
Commissioning and Voluntary Sector	18.990	18.858	(0.131)	0.077	(0.054)	0.000	(0.054)
Community Services	8.044	8.154	0.111	(0.048)	0.063	0.000	0.063
Energy & Sustainability	6.781	5.791	(0.990)	0.731	(0.259)	0.000	(0.259)
Jobs and Growth	2.626	4.352	1.726	(1.744)	(0.018)	0.000	(0.018)
Leisure and Culture	12.063	11.323	(0.740)	0.589	(0.151)	0.000	(0.151)
Planning and Transportation	10.807	9.241	(1.566)	1.731	0.165	0.000	0.165
Resources and Neighbourhood Regeneration	32.500	35.393	2.893	(3.406)	(0.513)	0.398	(0.115)
Strategic Regeneration and Community Safety	9.783	9.540	(0.243)	0.403	0.160	0.000	0.160
Sub Total	234.467	229.472	(4.995)	3.067	(1.928)	1.454	(0.474)

Portfolio CORPORATE ITEMS	Budget £m	Draft Outturn £m	Variance £m	Net Movement in Reserves £m	Outturn prior to Carry forwards £m	Requested C/Fwd £m	Outturn including Carry forwards £m
Ice Centre	0.280	0.357	0.077	0.065	0.141	0.000	0.141
Cross-Cutting Savings	(0.193)	(0.000)	0.193	0.000	0.193	0.000	0.193
Contingency	1.636	0.000	(1.636)	1.636	0.000	0.000	0.000
Nottm Express Transit - Contribution	(28.512)	(31.824)	(3.311)	3.311	0.000	0.000	0.000
Levies	0.090	0.067	(0.023)	0.000	(0.023)	0.000	(0.023)
Workforce issues	2.860	1.054	(1.806)	1.806	0.000	0.000	0.000
Net use of Reserves	12.610	36.967	24.358	(24.358)	0.000	0.000	0.000
IT Development Fund	3.553	0.000	(3.553)	3.553	0.000	0.000	0.000
Economic Development	0.595	0.000	(0.595)	0.595	0.000	0.000	0.000
Social Fund	(0.130)	(1.846)	(1.716)	1.716	0.000	0.000	0.000
Community Right to Bid	0.000	(0.016)	(0.016)	0.000	(0.016)	0.000	(0.016)
LGRR (New Homes Bonus)	(0.715)	(0.715)	0.000	0.000	0.000	0.000	0.000
100% Retained Business Rates	0.250	(1.003)	(1.253)	1.253	0.000	0.000	0.000
Nottm City Transport – Dividend	(0.500)	(0.500)	0.000	0.000	0.000	0.000	0.000
Treasury Management	60.688	54.663	(6.025)	5.030	(0.995)	0.000	(0.995)
New Homes Bonus	(3.187)	(3.187)	(0.000)	0.000	(0.000)	0.000	(0.000)
Housing Benefit Payments	0.675	(1.703)	(2.378)	2.378	(0.000)	0.000	(0.000)
Enviroenergy	(0.700)	(0.700)	0.000	0.000	0.000	0.000	0.000
Planned Maintenance	3.750	3.803	0.052	(0.053)	(0.001)	0.000	(0.001)
Sub Total	52.388	54.755	2.367	(3.067)	(0.701)	0.000	(0.701)
General Fund Total	286.855	284.227	(2.629)	0.000	(2.629)	1.454	(1.175)

Carry Forward Requests by Department
APPENDIX Aii

SERVICE	VALUE OF C/F £m	PORTFOLIO	DETAILS
Strategic Finance	0.065	Resources & Neighbourhood Regeneration (RNR)	To support the cost of the council tax peak billing period (DDM 1272). This is required to allow a proactive approach to demand management, enabling Revenues & Benefits to meet the demands of the service throughout the annual billing peak and to commence the new financial year in a position to maximise Council Tax collection
Strategic Finance	0.066	RNR	To procure the Northgate's 'Citizen Access' product enabling the Council Tax service to offer an out of hours online channel for a number of key transactions. This product integrates directly with the existing Northgate RB Live software enabling citizens to self serve on high demand enquiries (DDM 1228)
Strategic Finance	0.045	RNR	Advice Nottingham – Policy and Campaigns officer role: Due to the significant level of welfare reform change since 1 April 2013/14, the independent Advice Sector (Advice Nottingham) has been responding to increased demand. In order to ensure that there is a Citywide understanding of the impact of welfare reform and to ensure that the Advice Sector can play a pro-active role in shaping local policy, a policy and campaigns officer was funded in 2013/14. This carry forward will enable the role to continue during 2014/15 and enable the sector to actively co-ordinate the ongoing impact of welfare reform.
Strategic Finance	0.060	RNR	The Revenue and Benefit service has developed a digital strategy to improve the access to services on line and to ensure that it is able to implement and upgrade existing technology to improve service. In order to ensure that there is a co-ordinated capacity within IT, a 12 month resource for IT project management was agreed and the post started in June 2013. This carry forward will enable the salary from April to June to be met and for the projects that are in process to be concluded or smoothly handed over prior to the 12 month contractual term coming to an end.
Strategic Finance	0.020	RNR	Implementation costs of this statutory requirement are to undertake Disclosure Basic Checks @ £25 each per employee and a resource to implement. This implementation is to be phased in with 400 employee checks required in 2014/15, future years costs will be integrated into the budget process.

SERVICE	VALUE OF C/F £m	PORTFOLIO	DETAILS
Business Support	0.036	RNR	A robust development programme was commissioned and funded in 2013/14 to deliver a comprehensive suite of identified interventions however in order to maintain front line services it is necessary for the programme to continue to be delivered during 2014/15. There is currently no funding for this requirement and if not delivered the consequences would mean that colleagues do not have the required skills/knowledge to operate safely within the legislative frameworks of their roles.
Resources	0.292		
Marketing & Communications	0.015	RNR	Carry forward requested to support service redesign for Language Solutions (Interpretation and Translation Services). Approval for this carry over will support a positive start to the service budget for 2014/15. Not being able to carry forward this cost will place a pressure on the service next financial year.
Marketing & Communications	0.037	RNR	Carry forward requested to support transition to new operating model for Communications & Marketing Service which requires specific service marketing activity to be resourced by services. This carry forward is requested to support Leisure and Culture fund a 12 month FTC Marketing and Communication Officer linked to services which are required to deliver revenue for the council.
Partnerships	0.054	RNR	To fund the work needed to move to a Combined Authority, especially the Governance Review that has to take place.
Chief Executive	0.106		
Adult Social Care Provision	0.051	Adults & Health (ADH)	NCH Capital Management – required managing the estate management plan. The first tranche is included in capital provision but further tranches are not included.
Adult Social Care Provision	0.068	ADH	Adult Provision Uniform – Problems with the supplier of these specialist uniforms have delayed the delivery into 2014/15.
Adult Social Care Provision	0.010	ADH	Care Plan Training – this is required to train staff for the new commercial environment. No budget provision in 2014/15
Adult Social Care Provision	0.025	ADH	Signage and Branding – necessary to ensure that buildings are also fit for purpose in the new commercial environment.
Directorate	0.078	Children's Services (CHS)	Temporary project officer requirement in HR to support social worker recruitment and retention. The retention of experienced social workers is essential in ensuring an effective Children's service and supporting delivery of saving proposals.

SERVICE	VALUE OF C/F £m	PORTFOLIO	DETAILS
Family Community Teams	0.621	CHS	Significant programmes of work need to be supported in this area, for example: 1) the implementation of recommendations from the recent Ofsted inspection of services for children in need of help and protection, children in care and care leavers (i.e. IRO & CAF Coordination roles identified in the Ofsted report); 2) Supporting the Education Challenge Board, Reference Group and Task & Finish structure and 3) continuing to provide strong business & financial support to a department with an expanded remit.
Family Community Teams	0.048	CHS	Social worker back fill, this will ensure delivery of both corporate savings and continued delivery service improvements.
Family Community Teams	0.020	CHS	Procurement of software to enable the statutory school improvement function to record school visits and interaction by members, officers and staff for all schools.
Family Community Teams	0.053	CHS	Increase in CAMHS team resource to support the rising numbers of Children in Care requiring bespoke therapeutic needs. This will be incorporated into the new operating model for 2015/16.
Family Community Teams	0.083	CHS	Demographic growth was 2.75% in 2013/14, if this trend continues the shortfall in value over and above 2014/15 pressure funding is £83k. The increase in costs when the % rise is less than that included in the MTFP, is due to the complexity of cases.
Children's & Adults	1.056		
Total	1.454		

Portfolio Variances including Carry Forwards

Energy & Sustainability Portfolio: Overall variance £0.259m FAVOURABLE

Sustainability and Climate Change -£0.259m

The underspend in this area has resulted from lower than budgeted expenditure against the Carbon Reduction Commitment tax budget. In addition the service has secured external funding for a number of projects that were originally planned to be funded from this budget. Also there have been some delays in the completion of other projects.

Planning & Transportation Portfolio: Overall variance £0.165m ADVERSE

Highways -£64k

This results from increased profitability in the trading service as a result of increased turnover. Also the underspend on winter maintenance in 2013/14 has enabled a reserve to be created to mitigate against the risk of harsh winter weather conditions in future years.

Traffic Safety & Development -£91k

Additional income has been achieved from externally funded capital schemes.

Development Management -£0.131m

The additional income is due to an increase in planning application fee income mostly from larger housing schemes, considered to be as result of a currently improving economic outlook.

Trading Operations +£0.403m

This area is part of the Neighbourhood Services directorate which seeks to utilise robust business planning principles to underscore performance and also to manage to the directorate's bottom line which overall was reduced by £0.840m compared to budget. The areas included in this portfolio are garage services; vehicle maintenance and passenger transport. The overall outturn across portfolios for Trading Operations is a net underspend of £42k.

Leisure & Culture Portfolio: Overall variance £0.151m FAVOURABLE

Sports; Culture and Parks -£31k (Market & Fairs -£0.157m; Events +£0.183m; Museums Service +£0.119m, Sports -£0.114m)

A proactively managed bottom line outturn within Sports; Culture and Parks, with the exception of a £0.120m pressure associated with Gresham Works within the Museums service.

Royal Centre -£0.247m

Stronger than budgeted ticket sales for the Concert Hall programme of shows has resulted in additional income of £0.247m.

Strategic Regeneration & Community Safety Portfolio: Overall variance £0.160m ADVERSE

Environmental Health and Trading Standards -£0.353m

Significant vacancies have been managed in Trading Standards, Public Health and Food Safety. This funding has been used to offset increased spend in other areas of the directorate.

Neighbourhood Enforcement +£95k;

Rapid Response and Projects & City Centre Operations +£88k;

Service Improvement and Infrastructure +£0.180m

Contribution to Police as part of partnership working is higher than anticipated due to rising costs in this area. In addition there is a commitment within Neighbourhood Enforcement and Rapid Response to maintain a full establishment of 100 Community Protection Officers.

Licensing, Permits & Regulation +£95k

This results from a shortfall against budget from the income from traffic regulation order penalty charges. This shortfall has been partly mitigated by other areas of income, including permits, and from vacancy management.

Adults & Health Portfolio: Overall variance £76k ADVERSE (includes carry forwards of £0.154m)

Adults Provision -£0.279m (includes carry forwards of £0.154m)

The underspend within Adults Provision results from the management of vacant posts during 2013/14 pending the establishment of a revised structure to achieve savings in the 2014/15 Medium Term Financial Plan (MTFP).

Adults Assessment +£0.207m

The overspend in Adults Assessment is due to the following factors:

- A Big Ticket shortfall of £30k and
- An increase in demographic growth. In 2013/14 demographic growth increased by £1.363m of which £1.156m has been mitigated through one-off solutions within the Adults Assessment budget.

Children's Services Portfolio: Overall variance £0.341m FAVOURABLE (includes carry forwards of £0.902m)

Directorate -£36k (includes carry forwards of £78k)

One off external income received has contributed to this underspend with costs being incurred across the directorate.

Family Community Teams -£0.322m (includes carry forwards of £0.824m)

This underspend has arisen due to the following factors:

- Vacancy levels of £0.748m over and above those budgeted for. This is due to slippage in recruitment and the management of vacant posts in order to support the Big Ticket progression included into the 2014/15 MTFP.
- An underspend on supplies and services budgets of £0.398m.

Commissioning & Voluntary Sector Portfolio: Overall variance £54k FAVOURABLE

Housing Options -£56k

Staff vacancies resulting from transfers to new Nottingham Private Rented Assisted Scheme has contributed to the underspend within the service.

Resources & Neighbourhood Regeneration Portfolio: Overall variance
£0.115m FAVOURABLE (includes carry forwards of £0.398m)

Neighbourhood Operations +£0.145m

The overspend in this area has arisen as a result of one off costs for works at Woolsthorpe Depot. These works were necessary to enable services to relocate from other sites and to enable the establishment of a garage workshop to undertake commercial contracts.

Trading Operations -£0.558m

Managed underspend to support the overall Trading Operations position. The areas included in this portfolio are building cleaning, school catering services and the meals at home service. The overall outturn across portfolios for Trading Operations is a net underspend of £42k.

One Nottingham -£0.101m

An underspend has arisen from the One Nottingham Partnership Fund. This supports the achievement of the 2014-15 MTFP.

Property – Maintenance, Safety and Compliance +£79k

A full staffing establishment has resulted in non achievement of vacancy savings of £35k. The balance of £44k results from slippage of fee income.

Property – Support Services (Property) +£0.643m

Slippage in the programme of closing Denewood and Gatehouse, which have now been fully vacated.

Property – Corporate Landlord -£51k

Underspend on utilities within Leisure Centres

Marketing & Communications -£57k (includes carry forwards of £52k)

The underspend within the service area has arisen as a result of the management of vacant posts during 2013/14.

Partnerships -£47k (includes carry forwards of £54k)

The underspend within the service area has arisen as a result of the management of vacant posts during 2013/14.

Strategic Finance -£0.134m (includes carry forwards of £0.292m)

Largely the result of management of vacant posts within Revenues and Benefits, and the welfare rights budgets.

Corporate Budgets – overall variance £0.701m FAVOURABLE

Treasury Management -£0.995m

The impact of lower interest rates due to proactive short-term borrowing.

Debtors:-Performance Review - Year End 2013-14
Appendix C

	Q1 June	Q2 Sep	Q3 Dec	Q4 Mar
BVPI 66a - Housing Rent Collection (%) <i>(cumulative - current tenants only)</i>				
<i>(arrears + debit)</i> Actual	96.25	97.60	98.01	98.25
Target	97.90	98.10	98.20	98.30
Last Year Actual 2012-13	97.75	98.43	98.57	98.47
BVPI 9 - Council Tax Collection (%)				
<i>(in year cumulative)</i> Actual	26.20	51.10	77.60	93.20
Target	27.30	53.10	79.90	94.50
Last Year Actual 2012-13	27.10	52.50	78.70	93.50
BVPI 10 - NNDR Collection (%)				
<i>(in year cumulative)</i> Actual	31.70	58.00	86.20	97.40
Expected 6 year Average	30.50	59.90	87.30	97.50
Last Year Actual 2012-13	33.20	59.90	86.70	97.50
Sundry Income Collection (%)				
<i>(12 month rolling average)</i> Actual	79.89	87.01	88.40	88.70
Target	99.00	99.00	99.00	99.00
Last Year Actual 2012-13	96.35	92.01	96.39	81.79
Sundry Income Debtor Days -General				
Actual	29.16	24.60	33.10	42.50
<i>(12 month rolling average)</i> Target	23.00	23.00	23.00	23.00
Last Year Actual 2012-13	37.60	32.59	41.10	31.42
Estates Rents Collection (%)				
Actual	96.05	96.22	96.32	96.04
<i>(12 month rolling average)</i> Target	97.50	97.50	97.50	97.50
Last Year Actual 2012-13	94.47	94.60	96.03	96.13
Adult Residential Services Collection (%)				
Actual	94.60	94.30	95.21	95.90
<i>(12 month rolling average)</i> Target	97.50	97.50	97.50	97.50
Last Year Actual 2012-13	93.32	94.14	93.25	93.46

APPENDIX D

VIREMENTS 2013-14 REQUIRING EXECUTIVE BOARD APPROVAL					
Details	Net Amount £m	Department		Portfolio	
		From	To	From	To
Fieldwork budget re-alignment	0.100	within Children & Adults		Commissioning & Voluntary Sector (CVS)	Adults & Health (ADH)
Public Health Reinvestment	0.048	Community Services	Children & Adults	within ADH	
	1.362	within Children & Adults		Childrens Services (CHS)	ADH
	0.214	within Children & Adults		CVS	
	0.042	Community Services	Children & Adults	Strategic Regeneration & Community Safety (SRCS)	
	0.055	Development and Growth	Children & Adults	Resources & Neighbourhood Regeneration (RNR)	
0.062	Children & Adults	Resources	ADH	RNR	

VIREMENTS 2013-14 REQUIRING EXECUTIVE BOARD APPROVAL						
Details	Net Amount £m	Department		Portfolio		
		From	To	From	To	
Living Wage Adjustment	0.034	Corporate Items	Community Services	RNR	ADH	
	0.202			within RNR		
	0.005			Children & Adults	RNR	CHS
	0.004			Community Services		Leisure & Culture (LCT)
	0.001			Development and Growth		Jobs & Growth (JGR)
Citizens Survey Contribution	0.009	Chief Executive	Children & Adults	RNR	ADH	
Assisting and Moving People Training Programme	0.185	Resources	Community Services	RNR	ADH	
	0.165		Children & Adults		CVS	
	0.021	Chief Executive	Resources	RNR	CVS	
Strategic Choices realignment	0.192	within Community Services		ADH	LCT	
Area Committee realignment	0.030	within Community Services		Community Services (CYS)	SRCS	
Trade Waste alignment between Energy Services & Trading Operations	0.150	within Community Services		Energy & Sustainability (ESU)	PLT	

VIREMENTS 2013-14 REQUIRING EXECUTIVE BOARD APPROVAL					
Details	Net Amount £m	Department		Portfolio	
		From	To	From	To
Carbon Reduction commitment	0.011	within Community Services		ESU	ADH
	0.014	Community Services	Children & Adults	ESU	ADH
	0.013	Community Services	Children & Adults	ESU	CHS
	0.001	Community Services	Development and Growth	ESU	CVS
	0.009	within Community Services		ESU	CYS
	0.003	Community Services	Development and Growth	ESU	JGR
	0.029	within Community Services		ESU	LCT
	0.005	Community Services	Development and Growth	ESU	PLT
	0.009	within Community Services		ESU	PLT
	0.001	Community Services	Development and Growth	ESU	RNR
	0.003	Community Services	Resources	ESU	RNR
	0.128	Community Services	Development and Growth	ESU	RNR
	0.011	Community Services	Development and Growth	ESU	LCT
	0.004	within Community Services		ESU	SRCS
	0.001	Community Services	Development and Growth	ESU	CHS

VIREMENTS 2013-14 REQUIRING EXECUTIVE BOARD APPROVAL					
Details	Net Amount £m	Department		Portfolio	
		From	To	From	To
realignment between Quality & Commissioning and Family Community Teams	0.047	within Children & Adults		CVS	CHS
Area Committee realignment	0.030	within Community Services		CYS	SRCS
Neighbourhood Services realignment	0.078	within Community Services		ESU	CYS
	0.312				PLT
Neighbourhood Services realignment	0.130			PLT	CYS
Neighbourhood Operations realignment	0.091	within Community Services		RNR	CYS
Trading Operations realignment	0.239	within Community Services		PLT	CYS
Trading Operations realignment	0.039	within Community Services		RNR	PLT
Trade Waste alignment between Energy Services & Trading Operations	0.150	within Community Services		ESU	PLT
Buildings Maintenance budget adjustment	0.013	Corporate Items	Community Services	RNR	LCT
	0.040				PLT
Allocation of Emergency Hardship Fund	0.130	Corporate Items	Resources	within RNR	
<u>New Operating Model Adjustments</u>					
Health & Wellbeing	0.081	Community Services	Children & Adults	within ADH	
Prevention Reablement & Support	0.004	Community Services	Children & Adults	within ADH	
Residential & Day Services	0.304	Community Services	Children & Adults	within ADH	
Commercialism; Sales; Marketing & Development	0.676	Community Services	Children & Adults	within ADH	
One Nottingham	0.409	Chief Executive	Children & Adults	within RNR	

VIREMENTS 2013-14 REQUIRING EXECUTIVE BOARD APPROVAL					
Details	Net Amount £m	Department		Portfolio	
		From	To	From	To
Human Resources	5.250	Resources	Chief Executive	within RNR	
Crime & Drugs Partnership	0.468	Community Services	Children & Adults	within SRCS	
Total	11.434				

PRE-AUDIT OUTTURN - MOVEMENTS IN RESERVES REQUIRING APPROVAL

APPENDIX E

Description	Established in year	Replenish reserves	Use of reserves	PFI/BSF Development	Schools reserves	Reserve to capital	Contributions to capital schemes	Net Movement
	£m	£m	£m	£m	£m	£m	£m	£m
Adults & Health								
Public Health ring fenced grant	(1.268)							(1.268)
Adults & Health Total	(1.268)							(1.268)
Children's Services								
Building Schools for the future				0.036				0.036
Drawdown of previous years carry forwards			1.139					1.139
Increased insurance provision at Beechwood			0.253					0.253
Schools building maintenance	(0.272)							(0.272)
To recover the cost of surplus assets in schools			0.040					0.040
Net movement in school balances					(5.068)			(5.068)
Children's Services Total	(0.272)		1.432	0.036	(5.068)			(3.873)
Community Services								
Area Committee Funding 2013/14			0.068					0.068
Direct Revenue Financing - Young People's Leisure Activities							(0.020)	(0.020)
Community Services Total			0.068				(0.020)	0.048
Energy & Sustainability								
Advance for Energy Conservation Fund			0.051					0.051
Advance for SALIX energy savings fund			0.277					0.277
Carbon reduction future compliance with the scheme	(0.260)							(0.260)
Materials reclamation reserve	(0.100)							(0.100)
Direct Revenue Financing - RE-FIT capital project							(0.784)	(0.784)
To fund expenditure incurred on Carbon Reduction Commitment			0.085					0.085
Energy & Sustainability Total	(0.360)		0.412				(0.784)	(0.732)
Jobs & Growth								
Economic Development Nottingham Jobs Fund			0.170					0.170

High Street Innovation - vacant shops			0.080				0.080
Employee Hub			0.077				0.077
Mary Potter Revitalising High Street			0.010				0.010
Employment Based Capital Training			0.003				0.003
Jobs & Growth Total			0.340				0.340
Leisure & Culture							
Forest Recreation Heritage Lottery Fund		(0.011)					(0.011)
Mercury filtration and crematorium maintenance		(0.059)					(0.059)
Royal Centre Donations		(0.004)					(0.004)
Royal Centre Sinking Fund		(0.242)					(0.242)
Royal Centre Endowment Fund		(0.010)					(0.010)
Direct Revenue Financing -Silverdale Playground						(0.015)	(0.015)
Southglade Football pitches sinking fund contribution		(0.034)					(0.034)
Net movement in Sports Restrictive Grants		(0.002)					(0.002)
Tennis Centre Sinking Fund Contribution		(0.008)					(0.008)
Leisure & Culture Total		(0.370)				(0.015)	(0.385)
Planning & Transportation							
Contributions for shopmobility scheme		(0.002)					(0.002)
Car Park Maintenance reserve	(0.225)						(0.225)
Harsh Winter Conditions reserve	(0.095)						(0.095)
Congestion fund used for Major Transport Activity Coordination scheme			0.042				0.042
Surface Water Management Grant			0.051				0.051
Direct Revenue Financing Ribblesdale Road						(0.051)	(0.051)
Direct Revenue Financing to Lace Market Car Park structural improvements						(0.060)	(0.060)
Sale of vehicles			0.086				0.086
Surface Water Management grant	(0.080)						(0.080)
To cover future spend on Inquiries and Examinations		(0.043)					(0.043)
Trapeze Reinstatement of PASS software and update			0.007				0.007
Workplace parking levy to NET reserve		(0.127)					(0.127)
Planning & Transportation Total	(0.400)	(0.172)	0.187			(0.111)	(0.496)
Resources & Neighbourhood Regenrn							
Drawdown of previous years c/fwd			0.022				0.022

Ice Centre Sinking Fund		(0.347)	0.282					(0.065)
IT Efficiency Fund	0.000	(3.758)	2.333	0.000	0.000	1.366	0.000	(0.059)
Contingency items approved 2013/14		(0.761)						(0.761)
Dilapidations at Gatehouse			0.200					0.200
Drawdown from Civics reserve			0.018					0.018
Oracle Development in IT			0.110					0.110
Emergency Hardship Scheme unused funds		(1.716)						(1.716)
Ex New Deal for Communities Funding		(0.296)						(0.296)
Feasibility study and business cases Developing Nottingham		(0.238)						(0.238)
Condition Survey			0.053					0.053
Unlocking Loxley			0.073					0.073
Future Nottingham Fund - Contribution to new Harvey Hadden Pool scheme						3.963		3.963
Growing Places		(0.072)						(0.072)
HR Additional Capacity for Pensions Team			0.028					0.028
HR additional PATRA places			0.063					0.063
HR Corporate Legal fees			0.023					0.023
HR initiatives			0.438					0.438
HR Transformation Programme funding		(0.085)						(0.085)
Loxley House Business Case - Rent from Lawrence House		(0.086)						(0.086)
Management fee for SALIX energy savings fund			0.015					0.015
NET Reserve to finance capital						4.338		4.338
Pay Contingency to workforce issues reserve		(0.637)						(0.637)
Procurement Officer post			0.023					0.023
Repayment for Energy Conservation Fund		(0.072)						(0.072)
Repayment for SALIX energy savings fund		(0.225)						(0.225)
LIFT Replenishment				(0.930)				(0.930)
Direct Revenue Financing - from Marketing to fund Leisure activities							(0.009)	(0.009)
Small Business rate relief Section 31 Grant	(1.000)							(1.000)
Southglade Food Park Repairs		(0.015)						(0.015)
Strategic Asset Management			0.400					0.400
Support Council Plan			0.018					0.018
To contribute towards the cost of apprentices			0.107					0.107
Net movement on Corporate Benefits reserve		(2.378)						(2.378)

Net movement on workforce issues reserve			(1.699)					(1.699)
Transfer to NET reserve		(3.311)						(3.311)
Treasury Management Reserve / impairment review		(5.235)						(5.235)
Workplace strategy			0.110					0.110
Resources & Neighbourhood Regenrn Total	(1.000)	(19.233)	2.617	(0.930)	0.000	9.668	(0.009)	(8.888)
Strategic Regen & Commtty Safety								
Drawdown of previous years c/fwd			0.095					0.095
Home Office money under the Asset Recovery Incentivation Scheme(ARIS).		(0.019)						(0.019)
Homes In Multiple Occupation - Discretionary	(0.457)							(0.457)
Homes In Multiple Occupation - Mandatory	(0.092)							(0.092)
Strategic Regen & Commtty Safety Total	(0.549)	(0.019)	0.095					(0.473)
Total Reserve Movement General Fund	(3.850)	(19.793)	5.152	(0.895)	(5.068)	9.668	(0.940)	(15.725)

HRA – PRE-AUDIT OUTTURN 2013/14				
DESCRIPTION	Budget 2013/14 £m	Projected Outturn (P9) 2013/14 £m	Outturn (provisional) 2013/14 £m	Variance against Outturn £m
INCOME				
Rental Income	(93.583)	(92.883)	(93.765)	(0.882)
Service charges	(3.753)	(3.753)	(4.010)	(0.257)
Other rents (inc garage)	(1.175)	(1.947)	(2.263)	(0.316)
Other income	(0.083)	(0.318)	(0.264)	0.055
TOTAL INCOME	(98.594)	(98.901)	(100.302)	(1.401)
EXPENDITURE				
Repairs	19.815	18.900	18.691	(0.209)
Management	34.625	34.414	34.657	0.243
Capital Charges	38.790	39.903	41.382	1.479
Direct Revenue Financing	6.547	6.667	5.749	(0.918)
TOTAL EXPENDITURE	99.777	99.884	100.478	0.594
DEFICIT / (SURPLUS)	1.183	0.983	0.176	(0.807)
WORKING BALANCE B/F	(5.183)	(5.028)	(5.028)	0.000
WORKING BALANCE C/F	(4.000)	(4.045)	(4.852)	(0.807)