

Report to Cabinet
13 November 2013
Report of Chief finance officer
Subject Revenue budget monitoring 2013-14: Period 06

Item

9

Purpose

To update cabinet on the financial position as at 30 September 2013, the forecast outturn for the year 2013-14, and the consequent forecast general fund and housing revenue account balances.

Recommendation

To note the financial position as at 30 September 2013 and the forecast outturn 2013-14

Corporate and service priorities

The report helps to meet the corporate priority value for money services and the service plan priority to provide accurate, relevant and timely financial information.

Financial implications

The financial implications of this report are set out in the text.

Ward/s: All wards

Cabinet member: Councillor Waters – deputy leader and resources

Contact officers

Caroline Ryba, chief finance officer
Mark Smith, finance control manager

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Background documents

None

Report

1. Council approved budgets for the 2013/14 financial year on 19 February 2013.
2. The attached appendices show the year-to-date and forecast outturn positions for the General Fund and the Housing Revenue Account:

Appendix 1 shows the General Fund by Corporate Leadership Team responsibilities, and by Subjective Group

Appendix 2 shows the Housing Revenue Account in (near) statutory format, and by Subjective Group

Appendix 3 shows budget and expenditure for the year to date in graphical format.

General Fund

3. The budgets reported include the resources financing the council's net budget requirement (which includes a £1.587m contribution to balances as called for by the Medium Term Financial Strategy) so that the net budget totals zero:

<i>Item</i>	<i>Approved Budget £000s</i>
Net Budget Requirement	20,617
Non-Domestic Rates	(5,194)
Revenue Support Grant	(7,861)
Council tax precept	(7,562)
Total General Fund budget	0

4. The general fund shows an underspend to date of **£3.461m** and a forecast variance of an underspend of **£2.035m**.
5. The underspend to date reported is made up of many debit and credit figures where various income and expenditure lines are ahead of or behind budget profile. Significant overspends and underspends to date are:

<i>Service</i>	<i>Over/(Under) £000s</i>	<i>Commentary</i>
Finance	(525)	CT + NNDR Pool Income higher in first few months & reducing in subsequent months therefore a budget re-profile is to be carried out.
Procurement	(2,235)	Due to outstanding LGSS invoices awaiting final agreement on 2012/13 baseline prior to payment
City Development	1,297	Due to NPS Norwich Ltd. fee invoices awaiting allocation to other services
Citywide Services	(1,174)	Due to timing of contract payments not matching budget profiles.

6. A summary of forecast variances (compared to the previous periods') are set out below with brief commentary.

<i>General Fund Service</i>	<i>Forecast Variance P05 £000s</i>	<i>Forecast Variance P06 £000s</i>	<i>Forecast Variance Change £000s</i>	<i>Commentary</i>
Business Relationship Management	(663)	(550)	113	Additional interest & investment income and recovery of benefit overpayments
Chief Executive & Corporate	(1,080)	(1,055)	24	Uncommitted contingency sums, reduced by allocation of pay award funding
Customers, Comms & Culture	(146)	(74)	72	
Operations:				
City Development:	275	13	(262)	Additional income expected not being met
Citywide Services:	(124)	(68)	56	
Deputy Chief Executive:	(7)	(7)	(0)	
Neighbourhood Housing:	39	(91)	(129)	
Neighbourhood Services:	(167)	(102)	65	
Planning:	50	118	68	
Property Services:	2	23	21	
Strategy, People & Democracy	(256)	(242)	14	Mainly staffing savings
Total General Fund	(2,077)	(2,035)	41	

7. Forecast variances will continue to receive further scrutiny through the course of the financial year.

Housing Revenue Account

8. The budgets reported include a £15m contribution from HRA balances towards the Housing capital programme 2013/14, so that the net budget totals zero:

<i>Item</i>	<i>Approved Budget £000s</i>
Gross HRA Expenditure	61,881
Gross HRA Income	(55,715)
Contribution from HRA Balance	(6,166)
Total net HRA budget	0

9. The Housing Revenue Account shows an underspend to date of **£7.399m** and a forecast variance of an underspend of **£0.677m**.
10. The underspend to date reported is made up of many debit and credit figures, where various income and expenditure lines are ahead of or behind budget

profile, including many still influenced by “accrual” sums brought forward to cover obligations accounted for in the last financial year, and others where the budget profile does not properly reflect the timing of income and expenditure. These will be further scrutinised and where appropriate amended. Significant underspends to date are:

<i>Service</i>	<i>Underspend £000s</i>	<i>Commentary</i>
Repairs	(5,141)	£2.2m payments not allocated awaiting NPS/Norse analysis, and savings in responsive repairs contract
General Management	(321)	Caused by vacancies and many budgets not being spent proportionately throughout the year
Special Services	(393)	Savings on grounds maintenance contracts (460k), fuel (184k) & NCAS call system maintenance (96k)
Provision for Bad Debts	(470)	Pending processing of Q1 and Q2 provisions
Dwelling Rents	(632)	Void and re-lets at higher ‘formula’ rent.

11. A summary of forecast variances (compared to the previous period’s) are set out below with brief commentary.

<i>HRA Division of Service</i>	<i>Forecast Variance P04 £000s</i>	<i>Forecast Variance P05 £000s</i>	<i>Forecast Variance Change £000s</i>	<i>Commentary</i>
Repairs & Maintenance	33	70	37	
Rents, Rates, & Other Property Costs	(383)	(361)	22	Reduction in Anglia Water charges
General Management	(441)	(362)	79	Underspend on uncommitted Contingency, reduced costs of property services
Special Services	(238)	(263)	(25)	Underspends in Sheltered Housing & NCAS
Dwelling Rents	(46)	(72)	(26)	Low void rates and new lets at Formula Rent
Garage & Other Property Rents	12	6	(6)	
Service Charges - General	449	446	(3)	Reduced water rates recovery
Miscellaneous Income	(40)	(41)	(0)	
Adjustments & Financing Items	(101)	(101)	0	Increased income from RTB sales admin
Total Housing Revenue Account	(755)	(677)	79	

12. Forecast variances will continue to receive further scrutiny through the course of the financial year.

Risks

13. A risk-based review based on the size and volatility of budgets has identified a “Top 10” of key budgets where inadequacy of monitoring and control systems could pose a significant threat to the council’s overall financial position. These are shown in the following table.

Key Risk Budgets	Budget £000s	Current Variance	Current Var %	Current RAG	Forecast Variance	Forecast Var %	Forecast RAG
Housing Benefit Payments - Council tenants	39,258	690	2%	GREEN	-2,522	-6%	RED
Housing Benefit Payments - Other tenants	31,564	101	0%	GREEN	-2,799	-9%	RED
HRA Repairs - Tenanted Properties	11,569	-4,225	-37%	RED	50	0%	GREEN
HRA Repairs - Void Properties	2,700	-575	-21%	RED	0	0%	GREEN
Multi-Storey Car Parks	-2,868	-92	3%	GREEN	23	-1%	GREEN
HRA Rents - Estate Properties	-58,597	-691	1%	GREEN	-177	0%	GREEN
City Hall	1,069	-294	-27%	RED	52	5%	GREEN
Corporate Management including Contingency	2,737	-199	-7%	RED	-1,145	-42%	RED
Private Sector Leasing Costs	2,752	-127	-5%	AMBER	-254	-9%	RED

14. The red status of the “Current RAG” column are:
- HRA Repairs – delays in allocating payments, being dealt with by NPS/Norse.
 - City Hall – repairs & maintenance budgets uncommitted as yet
 - Corporate Management – low call to date on corporate contingency budget
15. With respect to the “Forecast RAG”, those shows as red are:
- Housing Benefits - lower than expected growth owing in part to welfare benefit reforms but offset by reduced benefit subsidy entitlements. Norwich and LGSS Norwich staff are working closely with LGSS Northampton Borough Council to share & improve knowledge and understanding of the financial impacts of benefits and subsidies.
 - Corporate Management – the size of the forecast underspend represents a lack of commitment of the contingency budgets to date, which is not a material issue
 - Private Sector Leasing Costs - the forecast underspend will be offset by reduced forecast rent income.
16. The 2013/14 budgets approved by Council were drawn up in the expectation of reduced resources as announced by the coalition government. There are risks to the current and medium term financial position from:
- Reductions in government grant – the localisation of Business Rates and of Council tax reductions has increased the risks to the council’s financial position arising from economic conditions and policy decisions.
 - Changes in policy – if further “empowerment” of local authorities is not matched by devolved resources
 - Delivery of savings – the budget incorporates both savings measures already in place, and those planned for implementation during the year. If these savings are not achievable in full, overspends will result. With appropriate approvals these may be mitigated through provision made in the corporate contingency, up to the level of that contingency
 - Identification of further savings – work is continuing on developing proposals for additional savings to bridge the medium-term budget gap. If these proposals fall short, or are not implemented fully and in a timely manner, further budget shortfalls will result.

17. Forecast outturns will be estimates based on management assessments, formulae, and extrapolation. They may not adequately take account of variables such as:
- Bad Debts – budget reports show gross debt, i.e., invoices raised. While allowance has been made in the budget for non-collections, the current economic climate may have an adverse influence on our ability to collect money owed. This may be reflected in higher provisions for bad debt, as may the impact of welfare reforms such as the so-called “Bedroom Tax”.
 - Seasonal Factors – if adverse weather conditions or a worsening economic climate depress levels of trade and leisure activities in the city, there may be a negative impact on parking and other income.
 - Housing Repairs & Improvements – the rate of spend on void properties, though closely managed, is heavily influenced by void turnaround, since transfers can create a chain of voids involving significant repair costs.
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Financial Planning

18. Overall levels of overspend and underspend will have an ongoing impact on the budget for following years and the size and urgency of savings requirements
19. Net overspends and underspends will be consolidated into the General Fund and Housing Revenue Account balances carried forward to 2014/15.
20. These are reflected in periodic updates to the Medium Term Financial Strategy and Housing Revenue Account Business Plan.

Impact on Balances

21. The prudent minimum level of General Fund reserves has been assessed as £4.353m. The budgeted outturn, updated to reflect the final 2012/13 outturn, is as follows:

<i>Item</i>	<i>£000s</i>
Balance at 1 April 2013	(5,195)
Budgeted use of balances 2013/14	(1,587)
Forecast outturn 2013/14	(2,035)
= Forecast balance at 31 March 2014	(8,817)

22. The General Fund balance is therefore expected to continue to exceed the prudent minimum.
23. The prudent minimum level of HRA reserves has been assessed as £2.967m. The budgeted outturn, updated to reflect the final 2012/13 outturn, is as follows:

<i>Item</i>	<i>£000s</i>
Balance at 1 April 2013	(27,788)
Budgeted use of balances 2013/14	6,166
Forecast outturn 2013/14	(677)
= Forecast balance at 31 March 2014	(22,299)

24. The Housing Revenue Account balance is therefore expected to continue to exceed the prudent minimum.

Collection Fund

25. The Collection Fund is made up of three accounts – Council tax, the Business Improvement District (BID) account, and National Non-Domestic Rates (NNDR).
- Council tax is shared between the city, the county, and the police and crime commissioner based on an estimated tax base and the council tax rates agreed by each of the preceptors. Any surplus or deficit is shared in the following financial year.
 - The BID account is operated on behalf of the BID company, to collect their income from the BID levy. Any surplus or deficit is passed on the BID company.
 - NNDR income is shared between the city, the county, and central government. Since “localisation”, any surplus or deficit is also shared, rather than as formerly being borne wholly by the government.
26. The “localisation” of NNDR brings added volatility and risk to the council’s resources, and for this reason the Collection Fund is now being brought into the monthly budget monitoring system.
27. There are particular risks attached to NNDR, which are:
- Appeals – the impact of any appeals will fall on the Collection Fund, and therefore in part on the city. Although the Valuation Office has a large backlog of appeals, the value of the appeals is not known, nor the likelihood of success, nor the timing of the appeal being determined.
 - NNDR billable – changes in the NNDR billable, e.g., demolition or construction of new billable premises, will impact on the amount billable. Assumptions of growth may also be affected by changes in the larger economic environment.
 - NNDR collectable – arrears and write-offs (e.g., where a business goes into administration) will also impact on the Collection Fund.
28. These risks are monitored and mitigated through normal Revenues operations.
29. A summary of the Collection Fund is provided below:

<i>Approved Budget</i>	<i>Current Budget</i>	Collection Fund Summary	<i>Actual To Date</i>	<i>Forecast Outturn</i>	<i>Forecast Variance</i>
		Council tax			
53,349	53,349	Expenditure	29,379	52,828	(520)
(53,349)	(53,349)	Income	0	(53,349)	0
		Business Improvement District			
656	656	Expenditure	201	656	0
(656)	(656)	Income	(6)	(656)	0
		National Non-Domestic Rate			
76,489	76,489	Expenditure	47,488	79,736	3,247
(76,489)	(76,489)	Income	(48,222)	(79,272)	(2,783)
0	0	Total Collection Fund	28,840	(56)	(56)

30. On Council tax, a £520k surplus is currently forecast. If achieved, this will roll forward and be distributed in the 2014/15 budget cycle; the city's share would be about £83k extra.
31. The council operates the BID account on behalf of the BID company, so no surplus or deficit will fall on the council's accounts.
32. On the NNDR account, a £464k deficit is currently forecast. This is being further investigated. If a deficit materialises, this will roll forward and be distributed in the 2014/15 budget cycle; the city's share would be about £46k less.

Integrated impact assessment



NORWICH
City Council

Report author to complete

Committee:	Cabinet
Committee date:	13 November 2013
Head of service:	Chief Finance Officer
Report subject:	Revenue Budget Monitoring 2013/14
Date assessed:	3 October 2013
Description:	This is the integrated impact assessment for the Revenue Budget Monitoring 2013/14 report to cabinet

	Impact			
Economic (please add an 'x' as appropriate)	Neutral	Positive	Negative	Comments
Finance (value for money)	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	The report shows that the council monitors its budgets, considers risks to achieving its budget objectives, reviews its balances position, and is therefore able to maintain its financial standing
Other departments and services e.g. office facilities, customer contact	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
ICT services	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
Economic development	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
Financial inclusion	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
Social (please add an 'x' as appropriate)	Neutral	Positive	Negative	Comments
Safeguarding children and adults	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
<u>S17 crime and disorder act 1998</u>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
Human Rights Act 1998	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
Health and well being	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	

	Impact			
Equality and diversity (please add an 'x' as appropriate)	Neutral	Positive	Negative	Comments
Relations between groups (cohesion)	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
Eliminating discrimination & harassment	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
Advancing equality of opportunity	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
Environmental (please add an 'x' as appropriate)	Neutral	Positive	Negative	Comments
Transportation	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
Natural and built environment	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
Waste minimisation & resource use	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
Pollution	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
Sustainable procurement	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
Energy and climate change	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
(Please add an 'x' as appropriate)	Neutral	Positive	Negative	Comments
Risk management	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	The report demonstrates that the council is aware of and monitors risks to the achievement of its financial strategy.

Recommendations from impact assessment
Positive
None
Negative
None
Neutral
None
Issues
The council should continue to monitor its budget performance in the context of the financial risk environment within which it operates.

Budget Monitoring Summary

Year: 2013/14

Period: 06 (Sep)

GENERAL FUND SERVICE SUMMARY

<i>Approved Budget</i>	<i>Current Budget</i>		<i>Budget To Date</i>	<i>Actual To Date</i>	<i>Variance To Date</i>	<i>Forecast Outturn</i>	<i>Forecast Variance</i>
		Business Relationship Management					
17,323	17,323	Business Relationship Management	54,500	52,371	(2,129)	13,629	(3,694)
(21,315,762)	(21,312,354)	Finance	(4,279,320)	(4,803,940)	(524,620)	(21,808,406)	(496,052)
(3,997)	3,535	Procurement & Service Improvement	1,840,354	(485,005)	(2,325,359)	(46,587)	(50,122)
(21,302,436)	(21,291,496)	Total Business Relationship	(2,384,466)	(5,236,574)	(2,852,108)	(21,841,364)	(549,868)
		Chief Executive					
2,466,991	2,263,605	Chief Executive	(852,931)	(1,081,223)	(228,292)	1,154,427	(1,109,178)
(75,624)	(75,624)	Law & Governance	209,796	298,840	89,044	(21,832)	53,792
2,391,367	2,187,981	Total Chief Executive	(643,135)	(782,383)	(139,248)	1,132,595	(1,055,386)
		Customers, Comms & Culture					
2,484,221	2,498,357	Communications & Culture	1,337,944	1,074,325	(263,619)	2,374,851	(123,506)
(101,033)	(45,346)	Customer Contact	1,182,405	1,214,424	32,019	4,330	49,676
2,383,188	2,453,011	Total Customers, Comms & Culture	2,520,349	2,288,750	(231,599)	2,379,182	(73,829)
		Operations					
(76,251)	141,538	City Development	(2,169,799)	(872,735)	1,297,064	154,472	12,934
9,635,875	9,675,804	Citywide Services	4,341,375	3,167,210	(1,174,165)	9,607,867	(67,937)
(140)	(140)	Deputy Chief Executive	74,896	70,906	(3,990)	(7,564)	(7,424)
2,322,140	2,333,347	Neighbourhood Housing	554,697	540,780	(13,917)	2,242,576	(90,771)
2,406,508	2,420,620	Neighbourhood Services	1,042,630	937,152	(105,478)	2,318,780	(101,840)
1,726,030	1,739,165	Planning	571,270	452,933	(118,337)	1,856,792	117,627
109,732	(112,001)	Property Services	736,592	421,777	(314,815)	(88,901)	23,100
16,123,894	16,198,333	Total Operations	5,151,661	4,718,022	(433,639)	16,084,024	(114,309)
		Strategy, People & Democracy					
242,457	248,051	Democratic Services	441,051	546,349	105,298	216,344	(31,707)
15,608	32,398	Human Resources	640,352	748,452	108,100	(162,711)	(195,109)
145,922	171,722	Strategy & Programme Management	272,177	254,119	(18,058)	156,712	(15,010)
403,987	452,171	Total Strategy, People & Democracy	1,353,580	1,548,920	195,340	210,345	(241,826)
0	0	Total General Fund	5,997,989	2,536,735	(3,461,254)	(2,035,218)	(2,035,218)

GENERAL FUND SUBJECTIVE SUMMARY

<i>Approved Budget</i>	<i>Current Budget</i>		<i>Budget To Date</i>	<i>Actual To Date</i>	<i>Variance To Date</i>	<i>Forecast Outturn</i>	<i>Forecast Variance</i>
17,944,197	17,011,472	Employees	8,879,189	8,846,011	(33,178)	16,623,380	(388,092)
9,004,053	8,561,731	Premises	5,332,724	5,476,561	143,837	8,327,746	(233,985)
304,809	304,809	Transport	152,418	90,397	(62,021)	222,883	(81,926)
14,580,752	17,262,257	Supplies & Services	7,983,561	6,792,755	(1,190,806)	15,782,232	(1,480,025)
8,125,351	7,959,662	Third Party Payments	3,979,840	173,574	(3,806,266)	7,714,669	(244,993)
63,260,654	88,175,654	Transfer Payments	46,479,456	47,270,320	790,864	82,853,733	(5,321,921)
3,271,443	3,271,443	Capital Financing	6,254,049	2,608,491	(3,645,558)	3,195,906	(75,537)
(22,298,418)	(22,132,729)	Receipts	(12,053,305)	(10,593,574)	1,459,731	(21,547,475)	585,254
(87,934,587)	(113,144,68)	Government Grants	(59,647,727)	(56,982,309)	2,665,418	(107,975,858)	5,168,829
1,551,696	1,551,696	Centrally Managed	1,075,620	(119,755)	(1,195,375)	1,551,696	0
16,315,252	16,757,574	Recharge Expenditure	964,638	741,763	(222,875)	16,781,980	24,406
(24,125,202)	(25,578,882)	Recharge Income	(3,402,474)	(1,767,500)	1,634,974	(25,566,109)	12,773
0	0	Total General Fund	5,997,989	2,536,735	(3,461,254)	(2,035,218)	(2,035,218)

Budget Monitoring Report

Year: 2013/14

Period: 06 (Sep)

HOUSING REVENUE ACCOUNT STATUTORY SUMMARY

<i>Approved Budget</i>	<i>Current Budget</i>		<i>Budget To Date</i>	<i>Actual To Date</i>	<i>Variance To Date</i>	<i>Forecast Outturn</i>	<i>Forecast Variance</i>
15,384,339	15,474,466	Repairs & Maintenance	7,685,234	2,544,215	(5,141,019)	15,544,900	70,434
6,655,661	6,655,661	Rents, Rates, & Other Property Costs	6,437,236	5,936,725	(500,511)	6,294,831	(360,830)
11,285,925	10,353,682	General Management	3,001,228	2,680,665	(320,563)	9,992,054	(361,628)
5,536,370	5,551,077	Special Services	2,497,282	2,104,429	(392,853)	5,288,390	(262,687)
22,077,640	22,077,640	Depreciation & Impairment	0	163	163	22,077,640	0
941,000	941,000	Provision for Bad Debts	470,500	0	(470,500)	941,000	0
(58,596,560)	(58,596,560)	Dwelling Rents	(31,021,707)	(31,653,656)	(631,949)	(58,668,584)	(72,024)
(2,193,735)	(2,193,735)	Garage & Other Property Rents	(1,106,517)	(1,133,645)	(27,128)	(2,187,425)	6,310
(10,026,307)	(10,026,307)	Service Charges - General	(4,904,922)	(4,776,532)	128,390	(9,580,794)	445,513
0	0	Miscellaneous Income	0	(20,259)	(20,259)	(40,517)	(40,517)
9,817,561	10,644,971	Adjustments & Financing Items	(15,576)	(37,939)	(22,363)	10,543,773	(101,198)
(731,895)	(731,895)	Amenities shared by whole community	0	0	0	(731,895)	0
(150,000)	(150,000)	Interest Received	0	0	0	(150,000)	0
(1)	0	Total Housing Revenue Account	(16,957,242)	(24,355,835)	(7,398,593)	(676,627)	(676,627)

HOUSING REVENUE ACCOUNT SUBJECTIVE SUMMARY

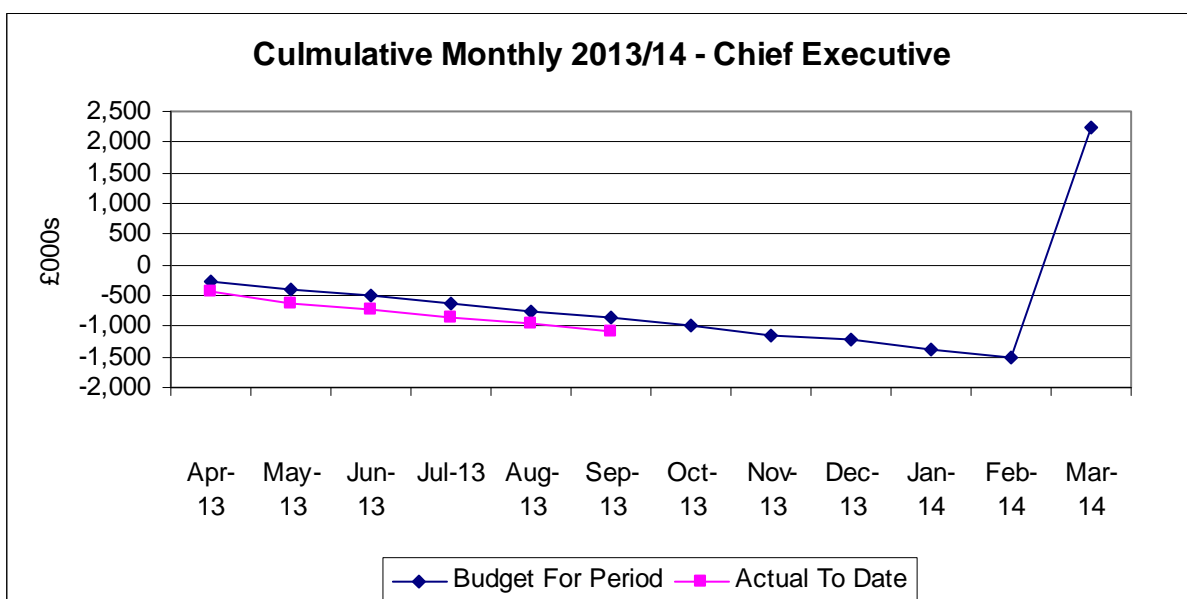
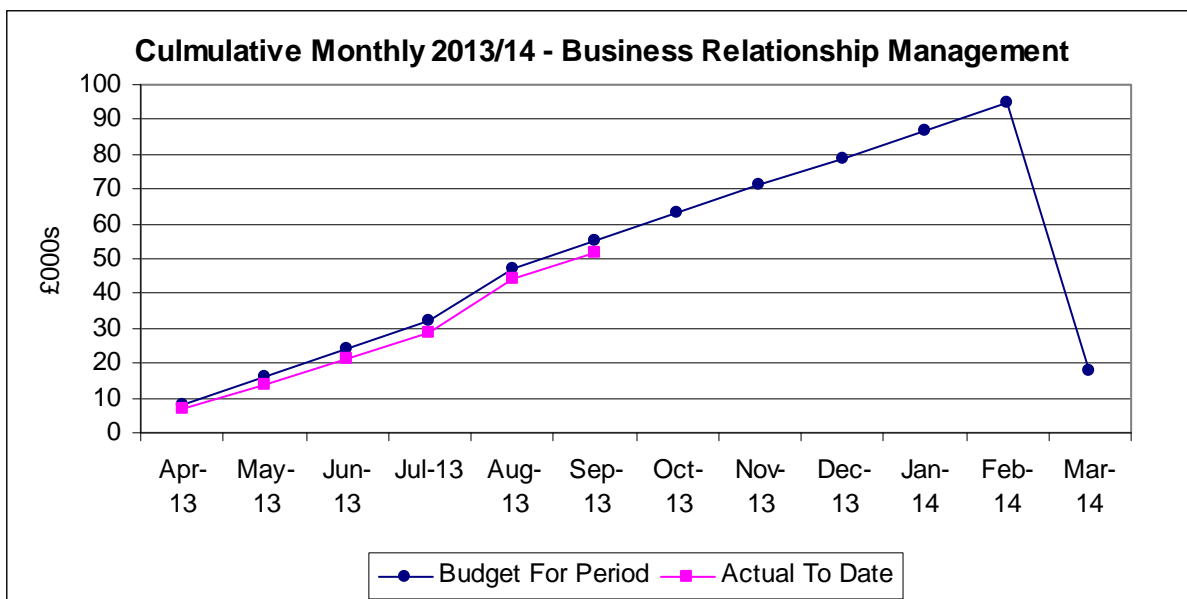
<i>Approved Budget</i>	<i>Current Budget</i>		<i>Budget To Date</i>	<i>Actual To Date</i>	<i>Variance To Date</i>	<i>Forecast Outturn</i>	<i>Forecast Variance</i>
6,280,077	6,333,477	Employees	3,338,778	3,157,945	(180,833)	6,171,427	(162,050)
26,425,447	24,667,247	Premises	15,305,864	9,589,157	(5,716,707)	24,083,055	(584,192)
117,214	117,214	Transport	58,596	95,235	36,639	138,904	21,690
4,166,356	4,033,884	Supplies & Services	1,537,586	684,383	(853,203)	3,865,451	(168,433)
347,169	347,169	Recharge Expenditure	57,078	2,524	(54,554)	345,338	(1,831)
5,350,612	5,842,774	Recharge Expenditure	951,480	492,955	(458,525)	5,845,797	3,023
3,628,341	3,628,341	Capital Financing	0	163	163	3,628,341	0
(72,041,452)	(72,041,452)	Receipts	(37,823,734)	(38,193,077)	(369,343)	(71,844,509)	196,943
(239,476)	(239,476)	Government Grants	(119,736)	(185,120)	(65,384)	(221,253)	18,223
(2,101,429)	(1,583,728)	Recharge Income	(263,154)	0	263,154	(1,583,728)	0
15,019,000	15,846,410	Rev Contribs to Capital	0	0	0	15,846,410	0
13,048,140	13,048,140	Capital Financing	0	0	0	13,048,140	0
(1)	0	Total Housing Revenue Account	(16,957,242)	(24,355,835)	(7,398,593)	(676,627)	(676,627)

Budget and expenditure – monthly by service graphs

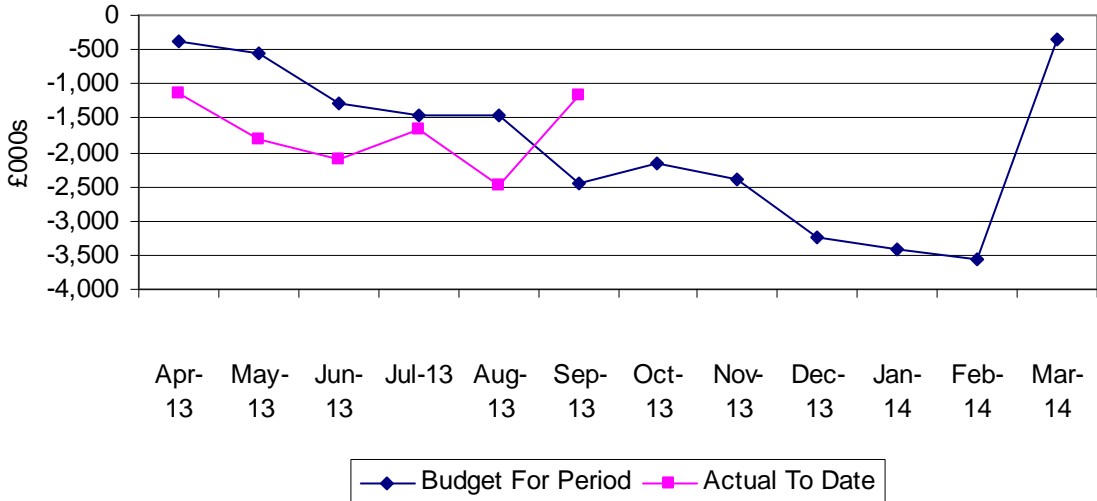
The following graphs show the monthly budget profile and income/expenditure to date for each service (both General Fund and Housing Revenue Account) for the financial year.

The actual income/expenditure reported is influenced by accrual provisions brought forward from the previous financial year, and by any delays in invoicing and/or payment.

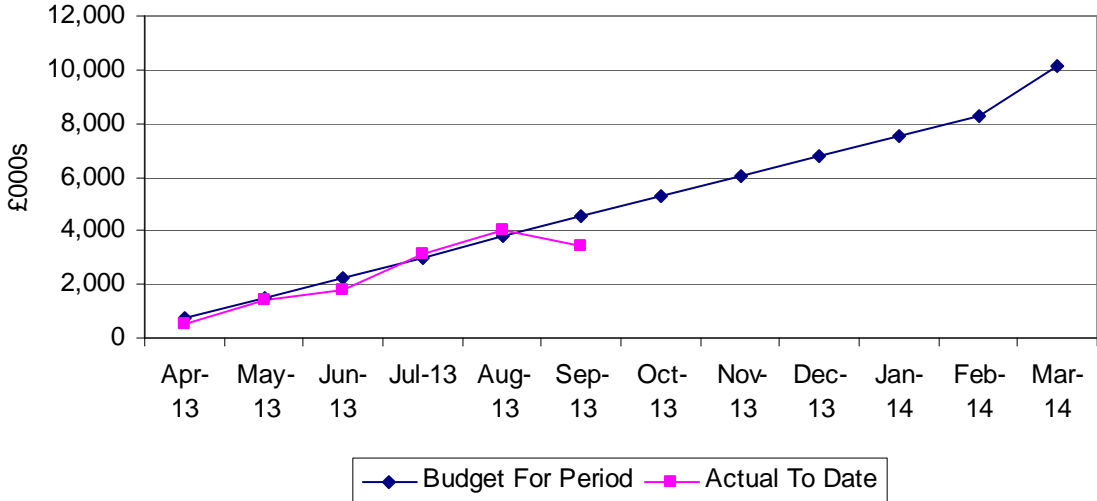
Budgets are profiled to show the expected pattern of income & expenditure, and will be refined and improved during the course of the financial year.



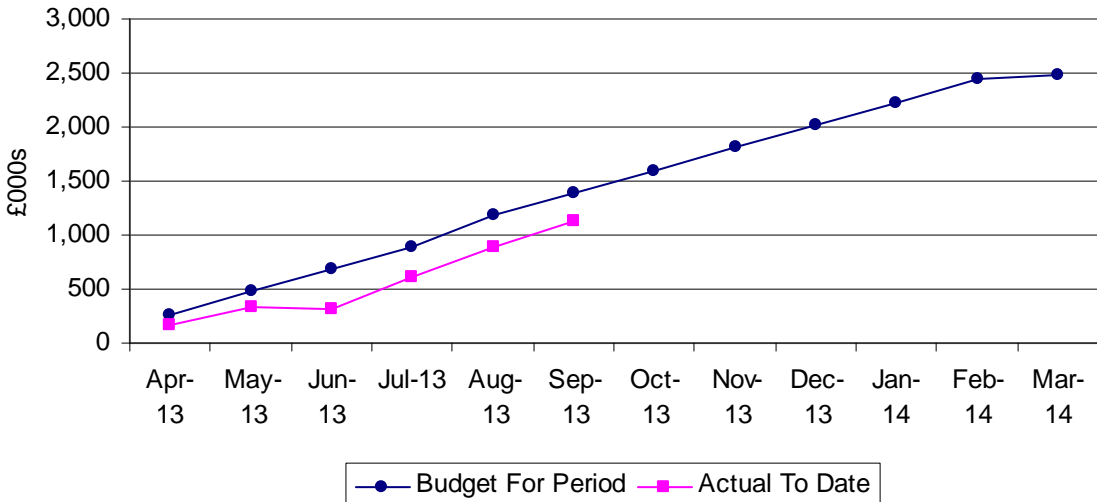
Culmulative Monthly 2013/14 - City Development



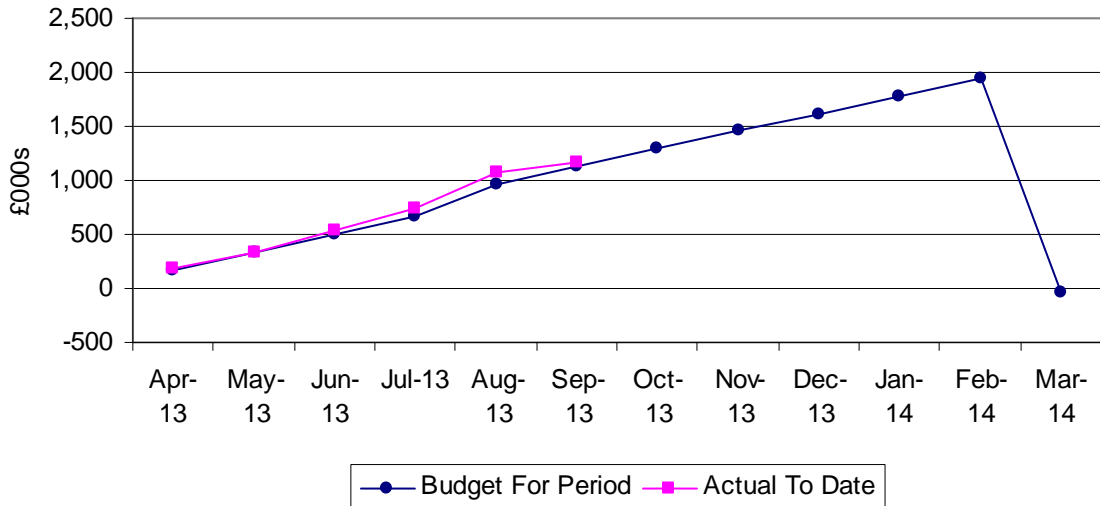
Culmulative Monthly 2013/14 - Citywide Services



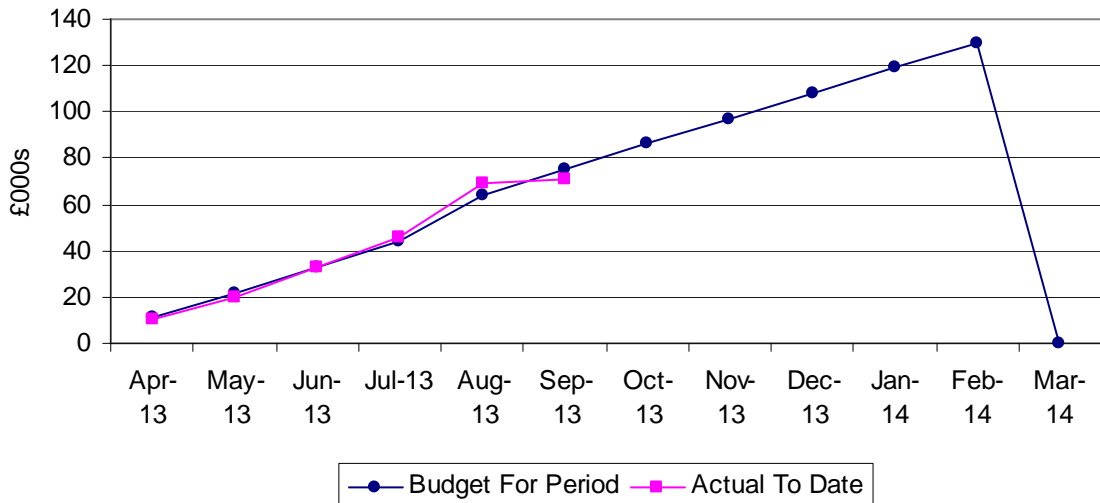
Culmulative Monthly 2013/14 - Communications & Culture



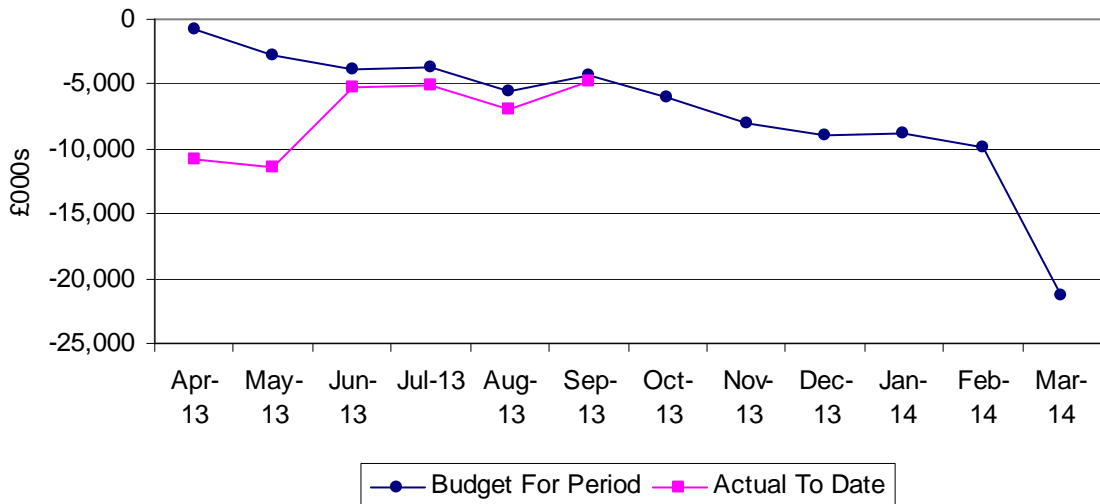
Culmulative Monthly 2013/14 - Customer Contact



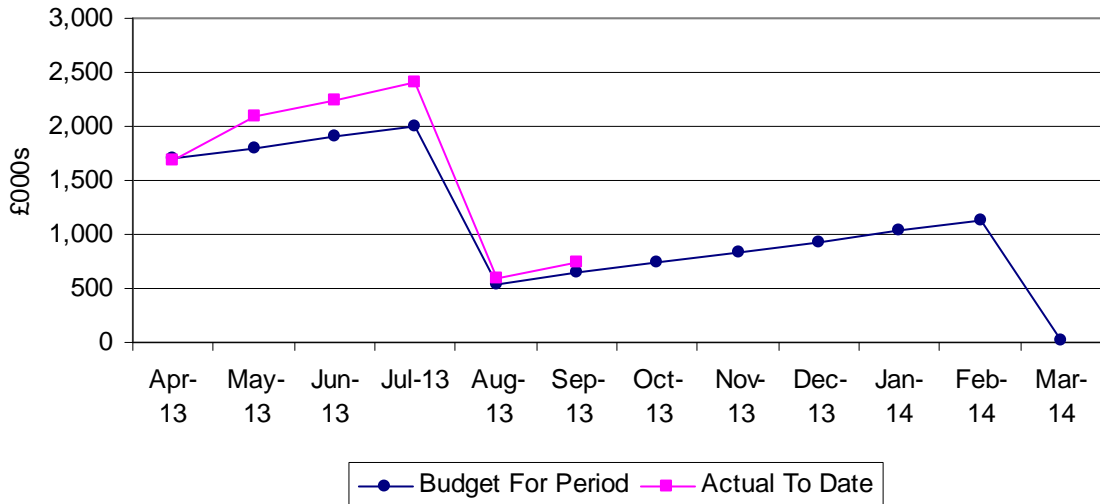
Culmulative Monthly 2013/14 - Deputy Chief Executive



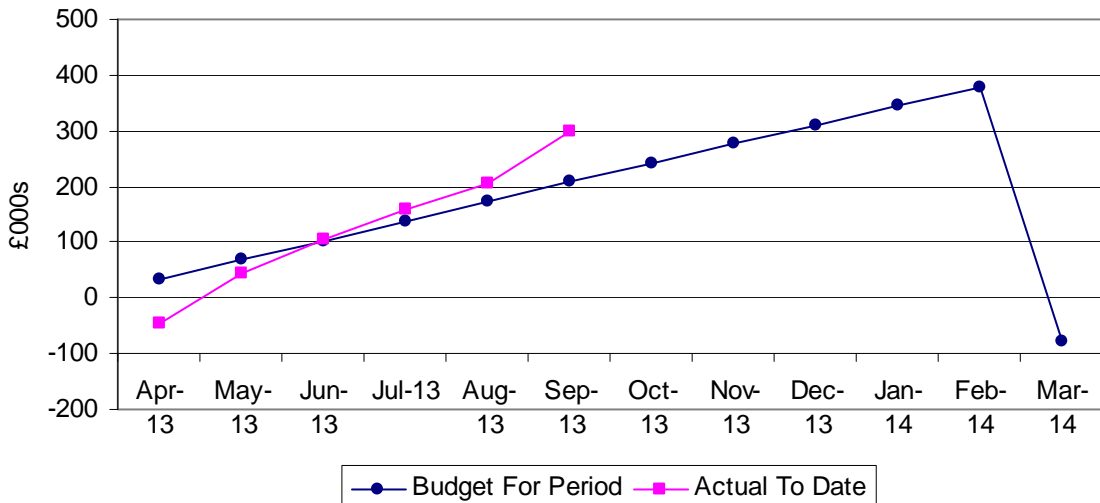
Culmulative Monthly 2013/14 - Finance



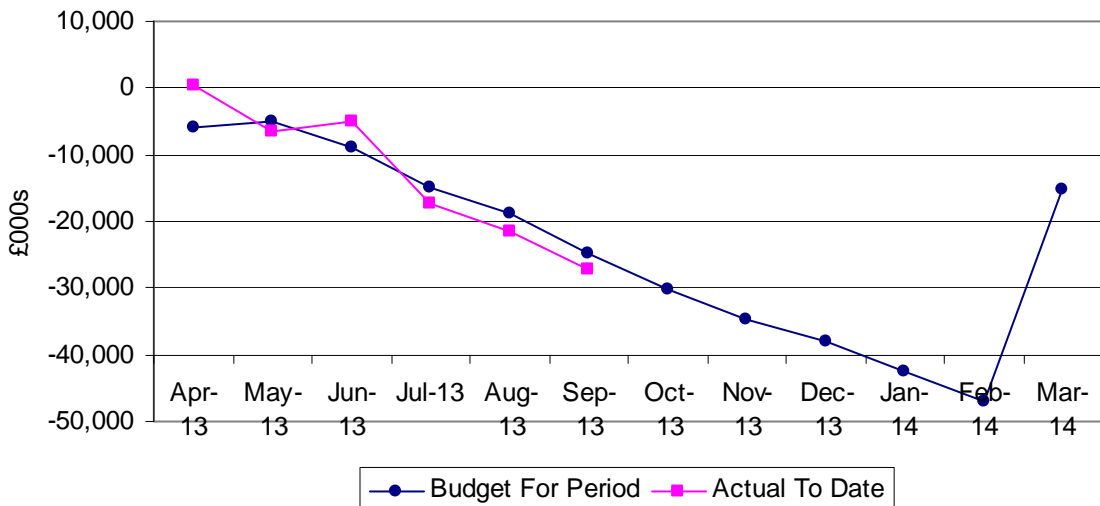
Culmulative Monthly 2013/14 - HR & Learning



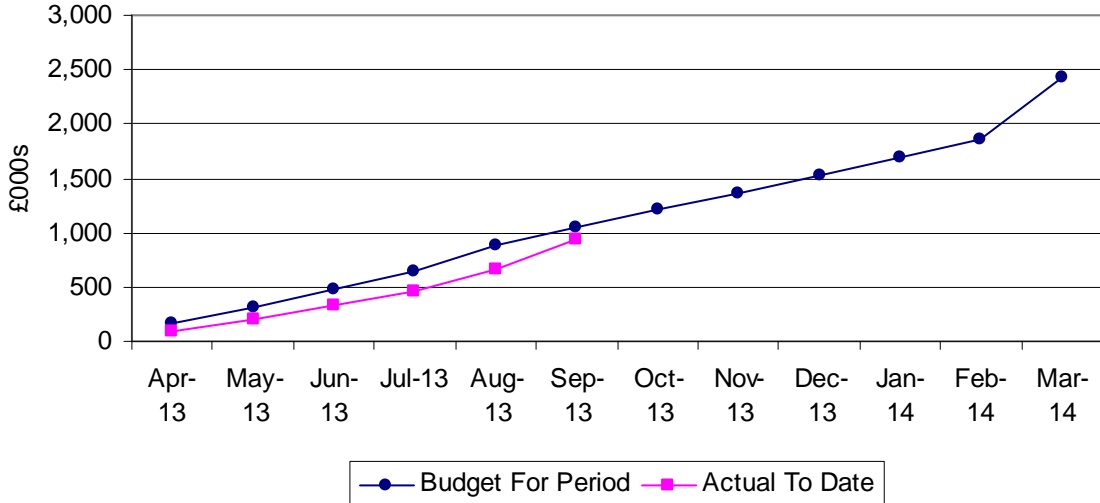
Culmulative Monthly 2013/14 - Legal Services



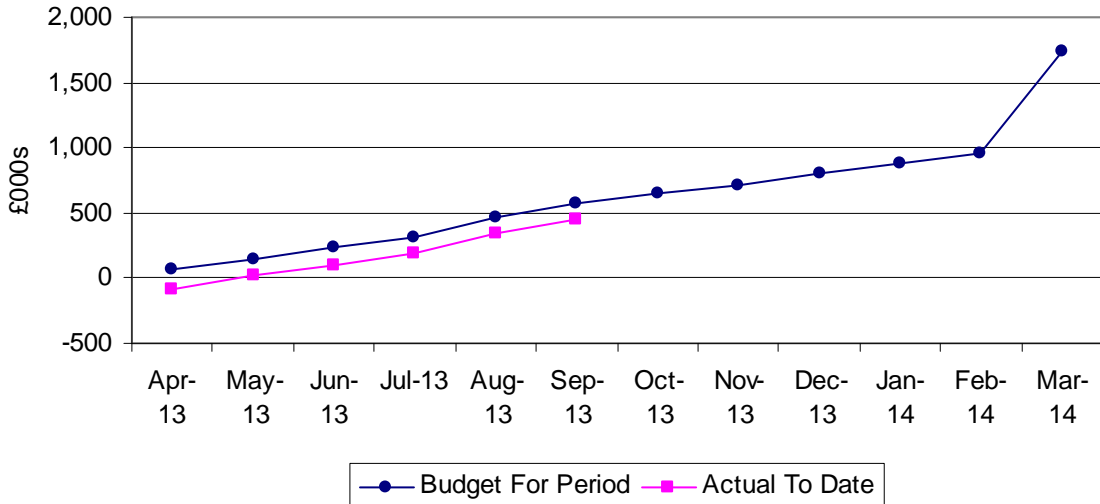
Culmulative Monthly 2013/14 - Neighbourhood Housing



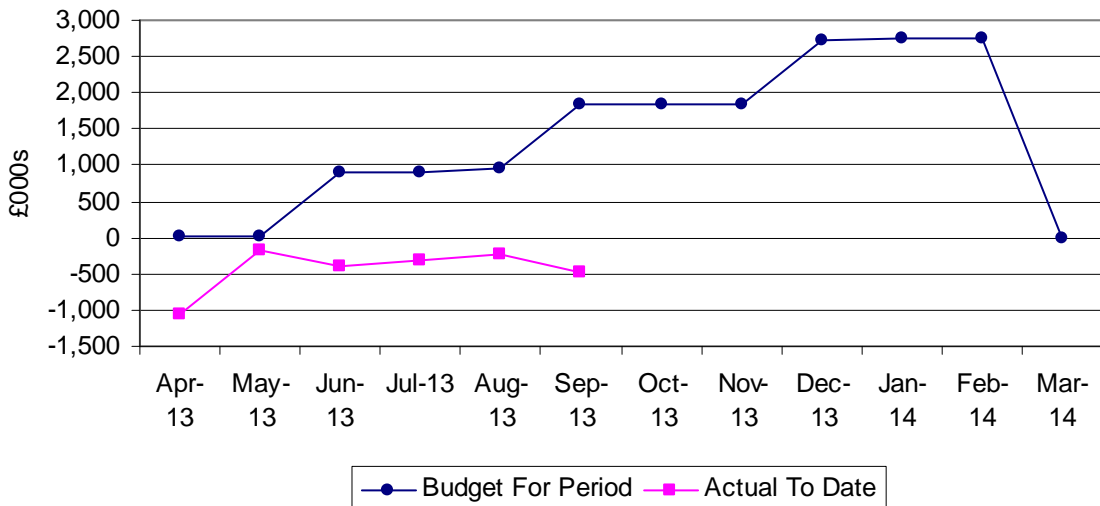
Culmulative Monthly 2013/14 - Neighbourhood Services



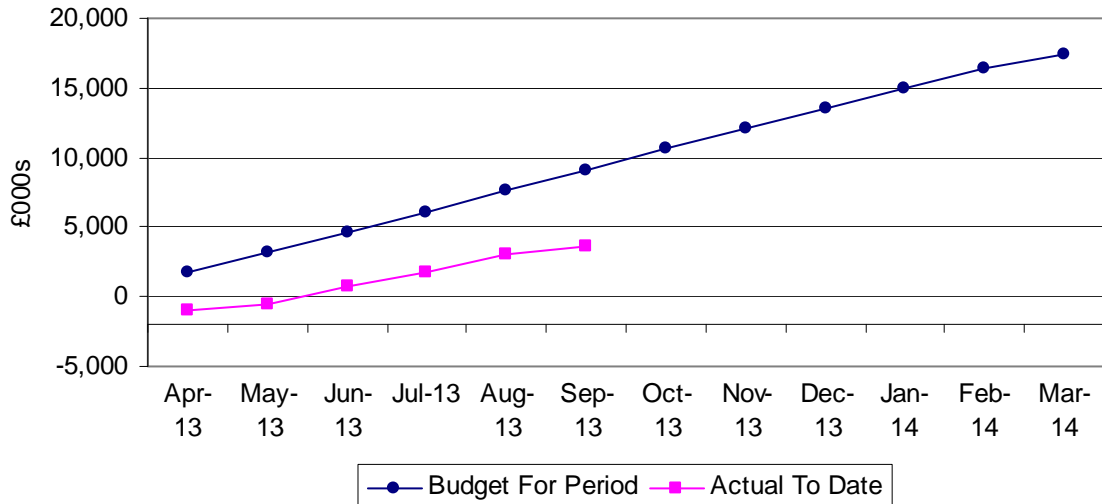
Culmulative Monthly 2013/14 - Planning



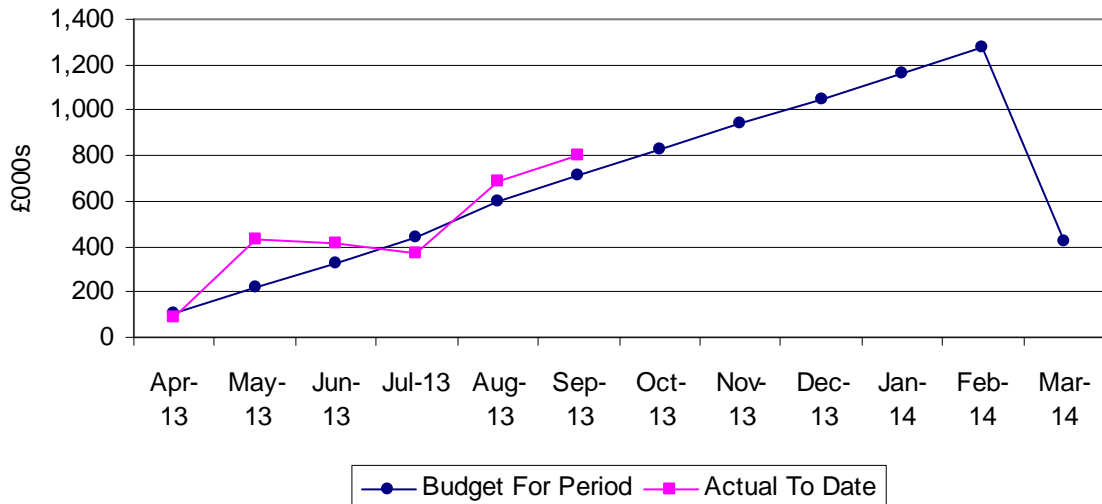
Culmulative Monthly 2013/14 - Procurement & Systems



Culmulative Monthly 2013/14 - Property Services (NPS)



Culmulative Monthly 2013/14 - Strategy, People & Democracy



Culmulative Monthly 2013/14 Norwich City Council (Revenue)

