

**Report to** Cabinet

**Item**

**Report of** Chief finance officer

**9**

**Subject** Revenue budget monitoring 2014-15: Period 02

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### **Purpose**

To update cabinet on the financial position as at 31 May 2014, the forecast outturn for the year 2014/15, and the consequent forecast general fund and housing revenue account balances.

Monitoring of key budgets does not indicate any unusual cause for concern.

### **Recommendation**

To note the financial position as at 31 May 2014 and the forecast outturn 2014-15

### **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 General Fund and Housing Revenue Account budgets are forecast to achieve budget, in the absence at this point of the financial year of any material indication to the contrary.

**Ward/s:** All wards

**Cabinet member:** Councillor Waters – Deputy leader and resources

### **Contact officers**

Justine Hartley, Chief Finance Officer designate

01603 212440

### **Background documents**

None

## Report

1. Council approved budgets for the 2014/15 financial year on 18 February 2014.
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. Budgets reported include the resources financing the council's net budget requirement (which includes a £0.541m use of balances as allowed for in the Medium Term Financial Strategy) so that the net budget totals zero:

<i>Item</i>	<i>Approved Budget £000s</i>
Net Budget Requirement	19,087
Non-Domestic Rates	(5,332)
Revenue Support Grant	(5,979)
Council Tax precept	(7,776)
<b>Total General Fund budget</b>	<b>0</b>

4. The General Fund shows an underspend to date of **£1.047m**.
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	1,025	£0.92m Benefit payments in excess of subsidy received to date.
Business Relationship Management	(1,579)	£1.17m provision for LGSS payments outstanding, £0.17m provision for insurance premiums outstanding
Procurement & Service Improvement	(939)	£1.14m provision for LGSS payments outstanding
City Development	(449)	£0.68m NPS costs to be recharged to other services, £0.58m provision for County share of Airport surplus 2013/14, £0.60m additional parking income, £0.20m NAHCASP funding b/f, £0.82m provision for property costs outstanding

<i>Service</i>	<i>Over/(Under) £000s</i>	<i>Commentary</i>
Citywide Services	(342)	£0.35m provision for waste management costs outstanding
Neighbourhood Housing	(342)	£0.18m provision for homelessness costs outstanding, £0.17m provision for contributions to HRA outstanding
Human Resources	2,074	£1.8m Pension Fund costs to be recharged to other services

6. Income and expenditure for the full financial year has been forecast at the budget level, since year-to-date figures are heavily influenced by provisions for costs and incomes outstanding from the previous financial year, there is little current year activity from which to assess trends, and there are as yet no material indications of year-end variances.

## Housing Revenue Account

7. The budgets reported include a £7.7m use of HRA balances, so that the net budget totals zero:

<i>Item</i>	<i>Approved Budget £000s</i>
Gross HRA Expenditure	80,827
Gross HRA Income	(73,120)
Contribution from HRA Balance	(7,707)
<b>Total net HRA budget</b>	<b>0</b>

8. The Housing Revenue Account shows an underspend to date of **£4.702m**.
9. 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 & Maintenance	(2,541)	Spend behind schedule owing to provisions for outstanding payments and timescales to clear holding accounts
Rents, Rates, & Property Costs	(1,105)	Provisions for water rates outstanding
General Management	(471)	Provisions for payments outstanding
Special Services	(463)	Provisions for payments outstanding

10. Income and expenditure for the full financial year has been forecast at the budget level, since year-to-date figures are heavily influenced by provisions for costs and incomes outstanding from the previous financial year, there is little current year activity from which to assess trends, and there are as yet no material indications of year-end variances..

## Risks

11. 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	-35,514	-422	1%	GREEN	0	0%	GREEN
Housing Benefit Payments - Other tenants	-32,923	319	-1%	GREEN	0	0%	GREEN
HRA Repairs - Tenanted Properties	12,408	-1,793	-14%	RED	0	0%	GREEN
HRA Repairs - Void Properties	2,630	-548	-21%	RED	0	0%	GREEN
Multi-Storey Car Parks	-3,015	-111	4%	AMBER	0	0%	GREEN
HRA Rents - Estate Properties	-58,916	-16	0%	GREEN	0	0%	GREEN
City Hall	-74	8	-11%	GREEN	0	0%	GREEN
Corporate Management including Contingency	-3,867	66	-2%	GREEN	0	0%	GREEN
Private Sector Leasing Costs	2,570	-33	-1%	GREEN	0	0%	GREEN

12. The red/amber status of items in the “Current RAG” column is explained below:

Key Risk Budgets	Comment
HRA Repairs - Tenanted Properties	Spend behind schedule owing to year-end provisions and timescales to clear holding accounts.
HRA Repairs - Void Properties	Spend behind schedule owing to year-end provisions and timescales to clear holding accounts.
Multi-Storey Car Parks	Income ahead of projected receipts to date.

13. The 2014/15 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.

14. 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.

## Financial Planning

15. 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
16. Net overspends and underspends will be consolidated into the General Fund and Housing Revenue Account balances carried forward to 2015/16..
17. These are reflected in periodic updates to the Medium Term Financial Strategy and Housing Revenue Account Business Plan.

## Impact on Balances

18. The prudent minimum level of General Fund reserves has been assessed as £4.496m. The budgeted outturn's impact on the (unaudited) 2013/14 balance brought forward outturn, is as follows:

<i>Item</i>	<i>£000s</i>
Balance at 1 April 2014 (unaudited)	(8,313)
Budgeted use of balances 2014/15	541
Forecast outturn 2014/15	0
= Forecast balance at 31 March 2015	(7,772)

19. The General Fund balance is therefore expected to continue to exceed the prudent minimum.
20. The prudent minimum level of HRA reserves has been assessed as £3.067m. The budgeted outturn's impact on the (unaudited) 2013/14 balance brought forward outturn, is as follows

<i>Item</i>	<i>£000s</i>
Balance at 1 April 2014 (unaudited)	(25,129)
Budgeted use of balances 2014/15	7,707
Forecast outturn 2014/15	0
= Forecast balance at 31 March 2015	(17,422)

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

## **Collection Fund**

22. 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.

23. 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.

24. 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.

25. These risks are monitored and mitigated through normal Revenues operations.

26. A summary of the Collection Fund is provided below:

<i>Approved Budget</i>	<i>Current Budget</i>	<b>Collection Fund Summary</b>	<i>Actual To Date</i>	<i>Forecast Outturn</i>	<i>Forecast Variance</i>
		<b>Council tax</b>			
53,797	53,797	Expenditure	3,685	53,797	0
(53,797)	(53,797)	Income	431	(53,797)	0
		<b>Business Improvement District</b>			
656	656	Expenditure	193	656	0
(656)	(656)	Income	(18)	(656)	0
		<b>National Non-Domestic Rate</b>			
77,698	77,698	Expenditure	3,668	77,698	0
(77,698)	(77,698)	Income	(7,574)	(77,698)	0
<b>0</b>	<b>0</b>	<b>Total Collection Fund</b>	<b>385</b>	<b>0</b>	<b>0</b>

27. On Council Tax, actual income is not posted from the council tax system into the finance system until year-end. The actual year-end surplus or deficit will be taken into account in considering distribution of balances between the preceptors (city, county, and police).
28. The council operates the BID account on behalf of the BID company, so no surplus or deficit will fall on the council's accounts.
29. On the NNDR account, actual income is not posted from the rates system into the finance system until year-end. If a deficit materialises, this will roll forward and be distributed in the 2015/16 budget cycle; the city's share would be 50%. Further work is being done to enable accurate forecasting. Additional (section 31) grant may be received in the General Fund to offset all or part of any shortfall in business rate income due to additional reliefs granted by government.

## Integrated impact assessment



**NORWICH**  
City Council

### Report author to complete

<b>Committee:</b>	Cabinet
<b>Committee date:</b>	16 July 2014
<b>Head of service:</b>	Chief Finance Officer
<b>Report subject:</b>	Revenue Budget Monitoring 2014/15
<b>Date assessed:</b>	28 June 2014
<b>Description:</b>	This is the integrated impact assessment for the Revenue Budget Monitoring 2014/15 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	
<b>Positive</b>	
None	
<b>Negative</b>	
None	
<b>Neutral</b>	
None	
<b>Issues</b>	
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: 2014/15

Period: 02 (May)

## 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>
<b>Business Relationship Management</b>							
2,717,718	2,648,346	Business Relationship Management	430,170	(1,148,794)	(1,578,964)	2,648,346	0
(20,186,020)	(20,186,020)	Finance	(587,036)	438,351	1,025,387	(20,186,020)	0
33,733	(17)	Procurement & Service Improvement	20,888	(917,743)	(938,631)	(17)	0
<b>(17,434,569)</b>	<b>(17,537,691)</b>	<b>Total Business Relationship Management</b>	<b>(135,978)</b>	<b>(1,628,187)</b>	<b>(1,492,209)</b>	<b>(17,537,691)</b>	<b>0</b>
<b>Chief Executive &amp; Corporate</b>							
0	0	Chief Executive	39,994	9,575	(30,419)	0	0
(1,079,432)	(1,013,377)	Corporate Management	(616,648)	(562,568)	54,080	(1,013,377)	0
<b>(1,079,432)</b>	<b>(1,013,377)</b>	<b>Total Chief Executive &amp; Corporate</b>	<b>(576,654)</b>	<b>(552,993)</b>	<b>23,661</b>	<b>(1,013,377)</b>	<b>0</b>
<b>Customers, Comms &amp; Culture</b>							
2,525,619	2,490,260	Communications & Culture	398,457	138,059	(260,398)	2,490,260	0
(116,196)	(141,175)	Customer Contact	395,894	354,130	(41,764)	(141,175)	0
<b>2,409,423</b>	<b>2,349,085</b>	<b>Total Customers, Comms &amp; Culture</b>	<b>794,351</b>	<b>492,189</b>	<b>(302,162)</b>	<b>2,349,085</b>	<b>0</b>
<b>Operations</b>							
(965,936)	(951,338)	City Development	(798,346)	(1,247,578)	(449,232)	(951,338)	0
9,978,887	9,982,410	Citywide Services	1,331,688	990,086	(341,602)	9,982,410	0
0	0	Deputy Chief Executive	25,552	22,404	(3,148)	0	0
2,654,201	2,661,895	Neighbourhood Housing	435,404	93,034	(342,370)	2,661,895	0
2,229,016	2,237,605	Neighbourhood Services	283,106	282,210	(896)	2,237,605	0
1,743,316	1,743,036	Planning	182,994	50,620	(132,374)	1,743,036	0
125,419	252,319	Property Services	306,930	238,060	(68,870)	252,319	0
<b>15,764,903</b>	<b>15,925,927</b>	<b>Total Operations</b>	<b>1,767,328</b>	<b>428,836</b>	<b>(1,338,492)</b>	<b>15,925,927</b>	<b>0</b>
<b>Strategy, People &amp; Democracy</b>							
303,787	273,716	Democratic Services	161,740	165,641	3,901	273,716	0
(4)	0	Human Resources	198,402	2,272,780	2,074,378	0	0
35,892	2,340	Strategy & Programme Management	76,518	60,095	(16,423)	2,340	0
<b>339,675</b>	<b>276,056</b>	<b>Total Strategy, People &amp; Democracy</b>	<b>436,660</b>	<b>2,498,516</b>	<b>2,061,856</b>	<b>276,056</b>	<b>0</b>
<b>0</b>	<b>0</b>	<b>Total General Fund</b>	<b>2,285,707</b>	<b>1,238,361</b>	<b>(1,047,346)</b>	<b>0</b>	<b>0</b>

## 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>
17,366,808	17,372,308	Employees	2,848,008	4,516,660	1,668,652	17,372,308	0
8,577,187	8,577,187	Premises	2,328,083	2,084,122	(243,961)	8,577,187	0
314,000	313,998	Transport	44,594	13,957	(30,637)	313,998	0
15,884,736	15,927,583	Supplies & Services	2,545,572	1,291,589	(1,253,983)	15,927,583	0
7,784,578	7,784,578	Third Party Payments	67,578	(2,486,403)	(2,553,981)	7,784,578	0
94,462,444	94,462,444	Transfer Payments	13,626,930	14,509,558	882,628	94,462,444	0
3,685,062	3,685,062	Capital Financing	288,884	474,740	185,856	3,685,062	0
(55,000)	0	Savings Proposals	0	0	0	0	0
(23,185,762)	(23,185,762)	Receipts	(4,105,720)	(3,631,700)	474,020	(23,185,762)	0
(118,033,744)	(118,033,744)	Government Grants	(15,105,166)	(15,459,035)	(353,869)	(118,033,744)	0
1,304,093	1,304,093	Centrally Managed	217,362	(3,541)	(220,903)	1,304,093	0
17,496,584	17,544,692	Recharge Expenditure	1,068,408	23	(1,068,385)	17,544,692	0
(25,600,986)	(25,752,439)	Recharge Income	(1,538,826)	(71,610)	1,467,216	(25,752,439)	0
<b>0</b>	<b>0</b>	<b>Total General Fund</b>	<b>2,285,707</b>	<b>1,238,361</b>	<b>(1,047,346)</b>	<b>0</b>	<b>0</b>

## Budget Monitoring Report

Year: 2014/15

Period: 02 (May)

**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>
15,923,170	15,923,170	Repairs & Maintenance	2,653,862	112,553	(2,541,309)	15,923,170	0
6,178,443	6,178,443	Rents, Rates, & Other Property Costs	1,010,726	(94,041)	(1,104,767)	6,178,443	0
11,382,720	11,370,008	General Management	1,235,687	764,235	(471,452)	11,370,008	0
5,628,948	5,641,660	Special Services	849,875	386,677	(463,198)	5,641,660	0
21,924,793	21,924,793	Depreciation & Impairment	17,084	0	(17,084)	21,924,793	0
941,000	941,000	Provision for Bad Debts	156,834	0	(156,834)	941,000	0
(58,915,983)	(58,915,983)	Dwelling Rents	(9,426,558)	(9,442,545)	(15,987)	(58,915,983)	0
(1,951,186)	(1,951,186)	Garage & Other Property Rents	(390,451)	(410,527)	(20,076)	(1,951,186)	0
(9,643,814)	(9,643,814)	Service Charges - General	(1,422,514)	(1,350,865)	71,649	(9,643,814)	0
0	0	Miscellaneous Income	0	(7,868)	(7,868)	0	0
9,382,073	9,382,073	Adjustments & Financing Items	(100)	0	100	9,382,073	0
(700,164)	(700,164)	Amenities shared by whole community	0	0	0	(700,164)	0
(150,000)	(150,000)	Interest Received	(25,000)	0	25,000	(150,000)	0
<b>0</b>	<b>0</b>	<b>Total Housing Revenue Account</b>	<b>(5,340,555)</b>	<b>(10,042,380)</b>	<b>(4,701,825)</b>	<b>0</b>	<b>0</b>

**HOUSING REVENUE ACCOUNT SUBJECTIVE SUMMARY**

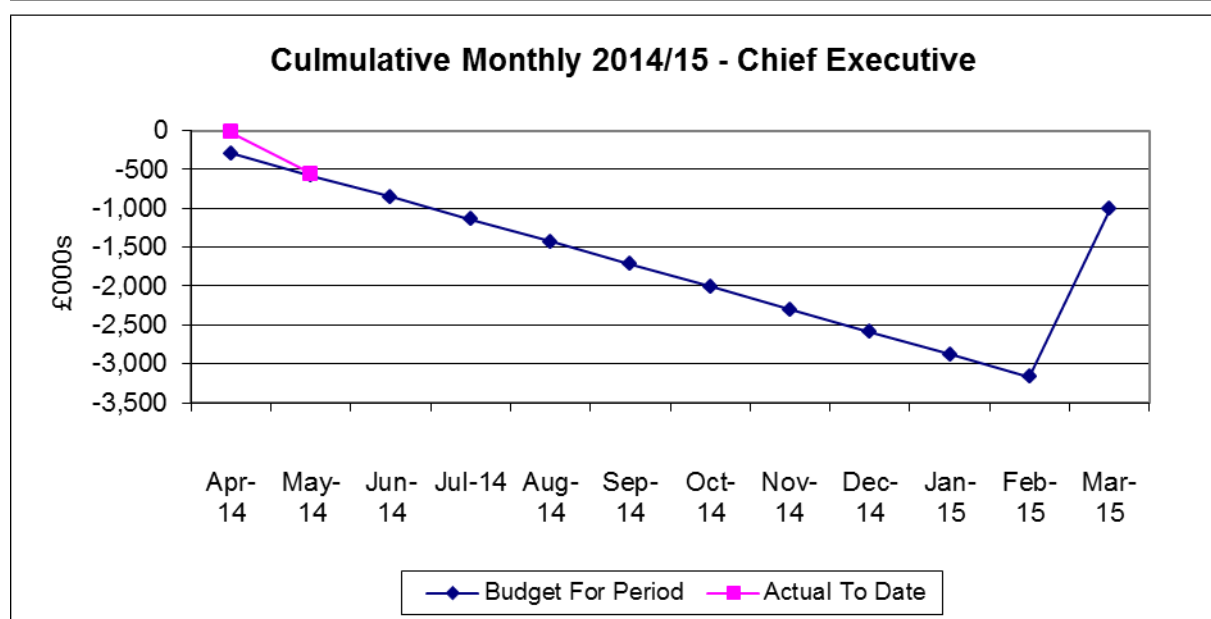
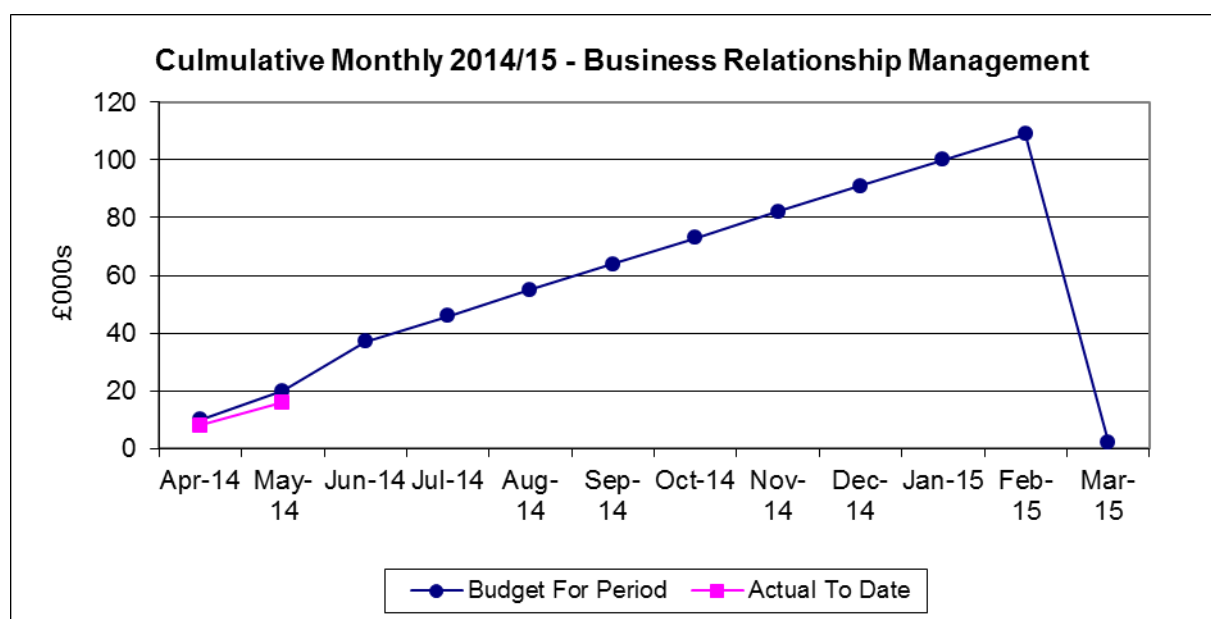
<i>Approved Budget</i>	<i>Current Budget</i>		<i>Budget To Date</i>	<i>Actual To Date</i>	<i>Variance To Date</i>	<i>Forecast Outturn</i>	<i>Forecast Variance</i>
6,467,099	6,472,099	Employees	1,062,762	858,368	(204,394)	6,472,099	0
25,086,833	25,086,833	Premises	4,155,166	331,050	(3,824,116)	25,086,833	0
122,263	122,263	Transport	20,380	5,023	(15,357)	122,263	0
3,997,007	3,943,660	Supplies & Services	541,614	178,302	(363,312)	3,943,660	0
348,001	348,001	Third Party Payments	604	(35,132)	(35,736)	348,001	0
5,847,385	5,895,732	Recharge Expenditure	389,376	0	(389,376)	5,895,732	0
1,167,846	1,167,846	Capital Financing	17,084	0	(17,084)	1,167,846	0
(71,877,097)	(71,877,097)	Receipts	(11,434,555)	(11,379,992)	54,563	(71,877,097)	0
(221,256)	(221,256)	Government Grants	(78,542)	0	78,542	(221,256)	0
(1,021,221)	(1,021,221)	Recharge Income	(14,444)	0	14,444	(1,021,221)	0
17,035,000	17,035,000	Rev Contribs to Capital	0	0	0	17,035,000	0
13,048,140	13,048,140	Capital Financing	0	0	0	13,048,140	0
<b>0</b>	<b>0</b>	<b>Total Housing Revenue Account</b>	<b>(5,340,555)</b>	<b>(10,042,380)</b>	<b>(4,701,825)</b>	<b>0</b>	<b>0</b>

## Budget & Expenditure – Monthly by Service Graphs

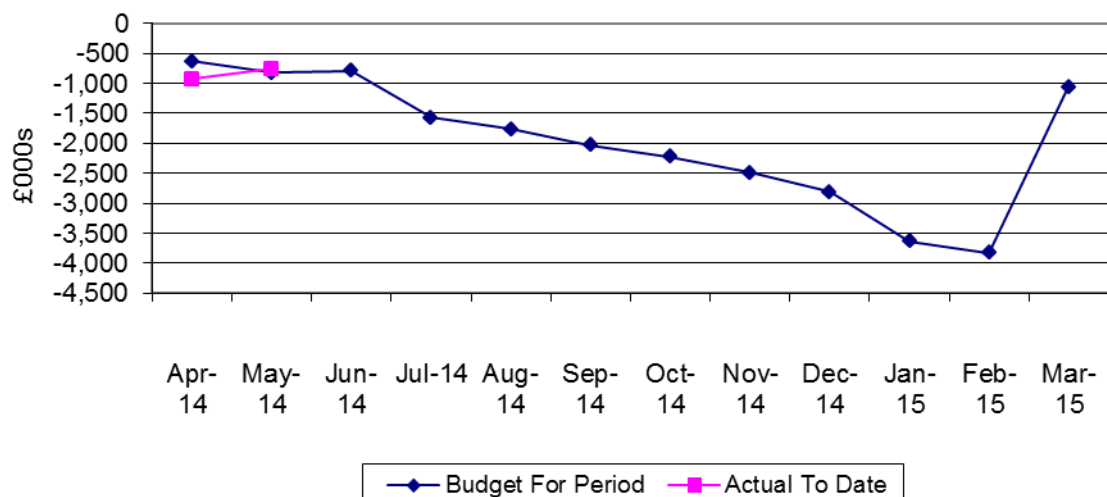
The following graphs show the monthly budget profile and income/expenditure to date for each service (both General Fund and Housing Revenue Account) for the financial year.

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.

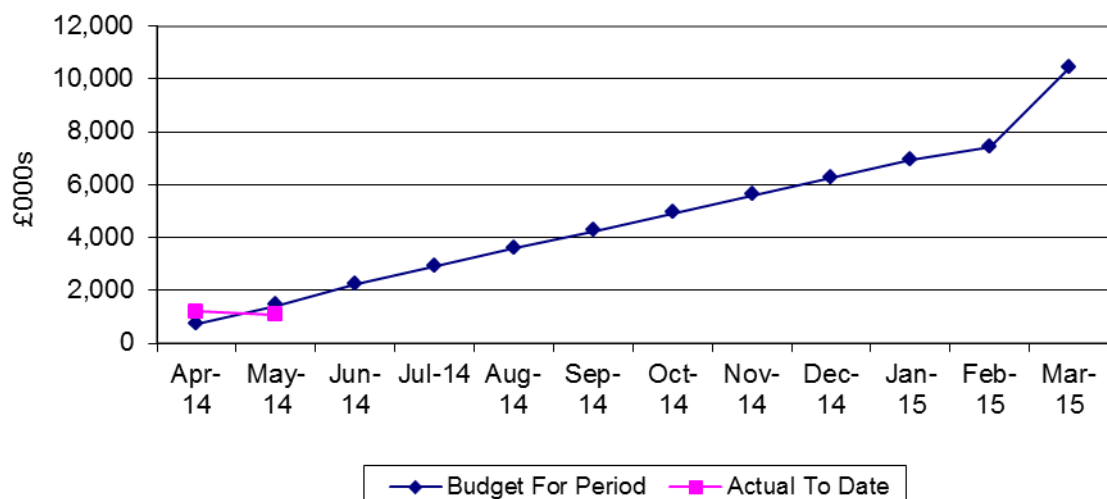
Budgets are profiled to show the expected pattern of income & expenditure, and will be refined and improved during the course of the financial year.



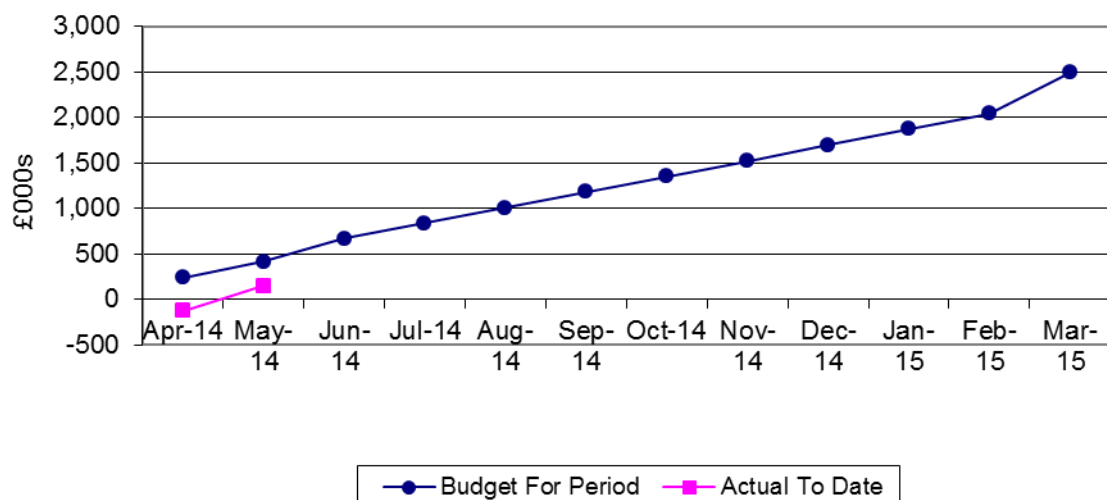
### Culmulative Monthly 2014/15 - City Development



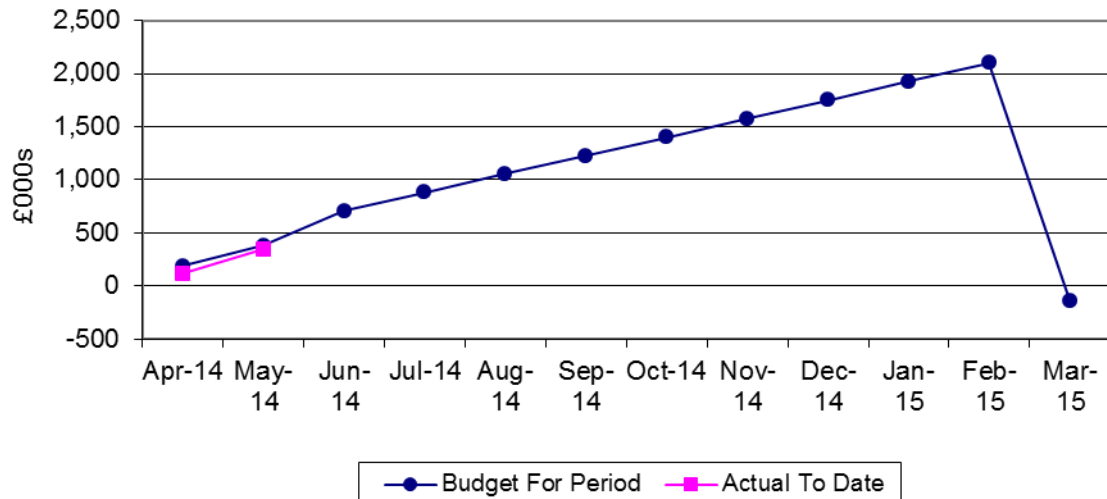
### Culmulative Monthly 2014/15 - Citywide Services



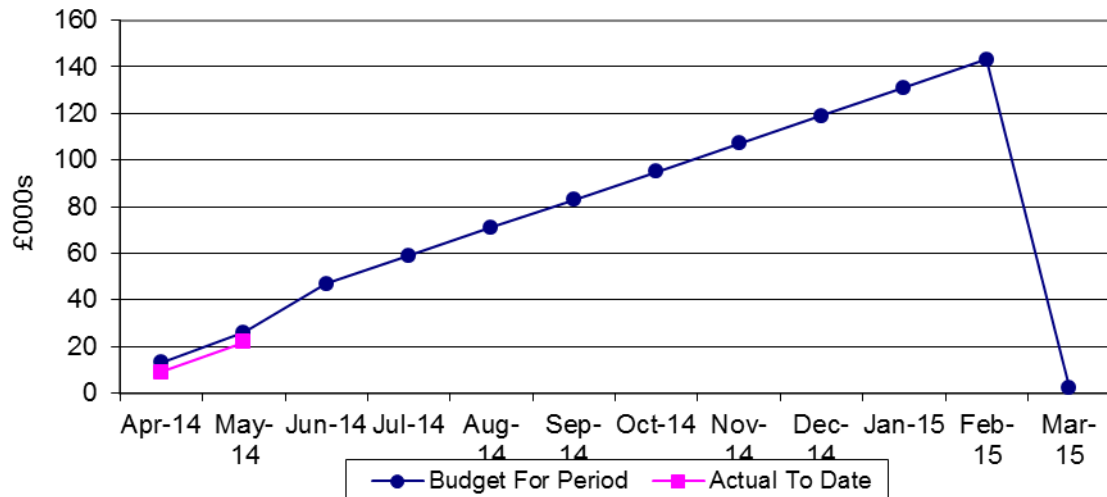
### Culmulative Monthly 2014/15 - Communications & Culture



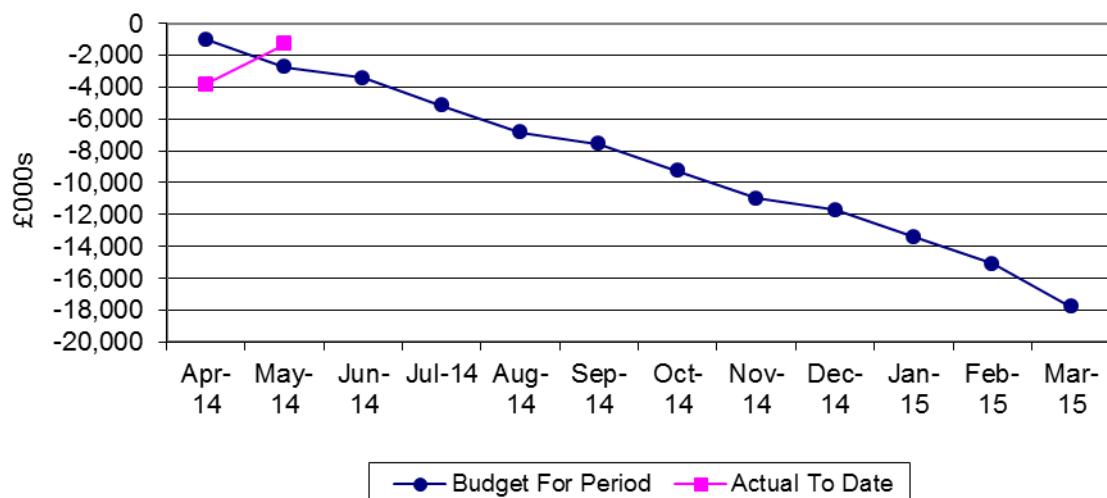
### Culmulative Monthly 2014/15 - Customer Contact



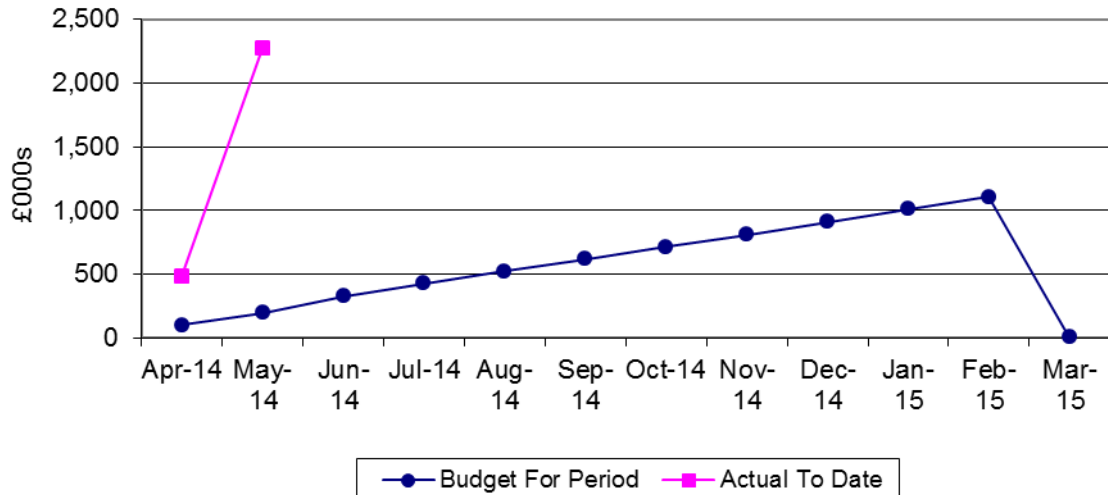
### Culmulative Monthly 2014/15 - Deputy Chief Executive



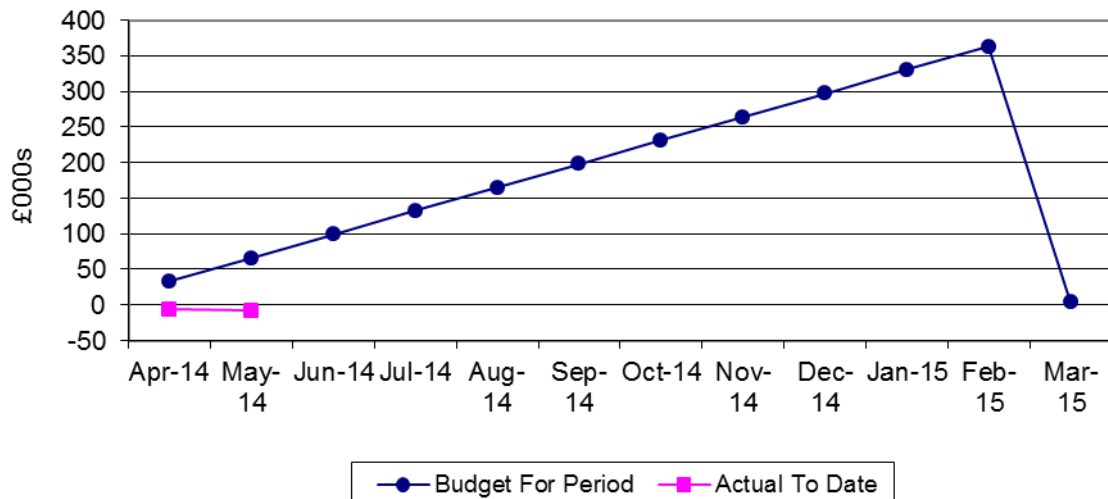
### Culmulative Monthly 2014/15 - Finance



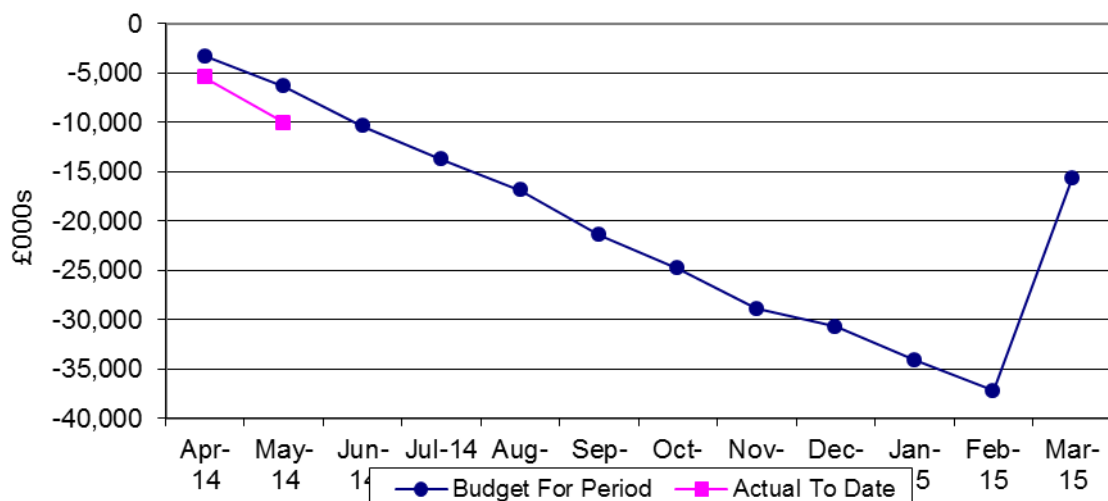
**Culmulative Monthly 2014/15 - HR & Learning**



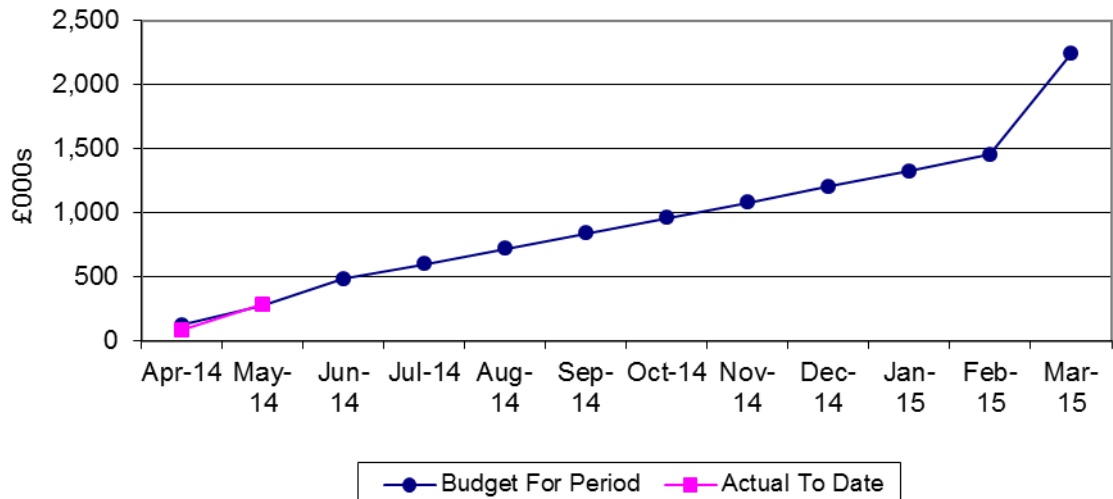
**Culmulative Monthly 2014/15 - Legal Services**



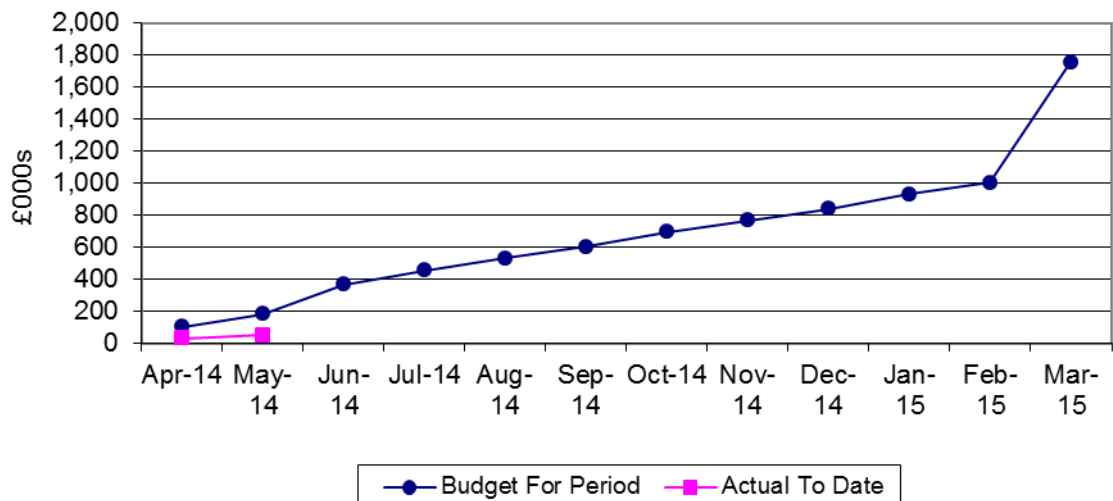
**Culmulative Monthly 2014/15 - Neighbourhood Housing**



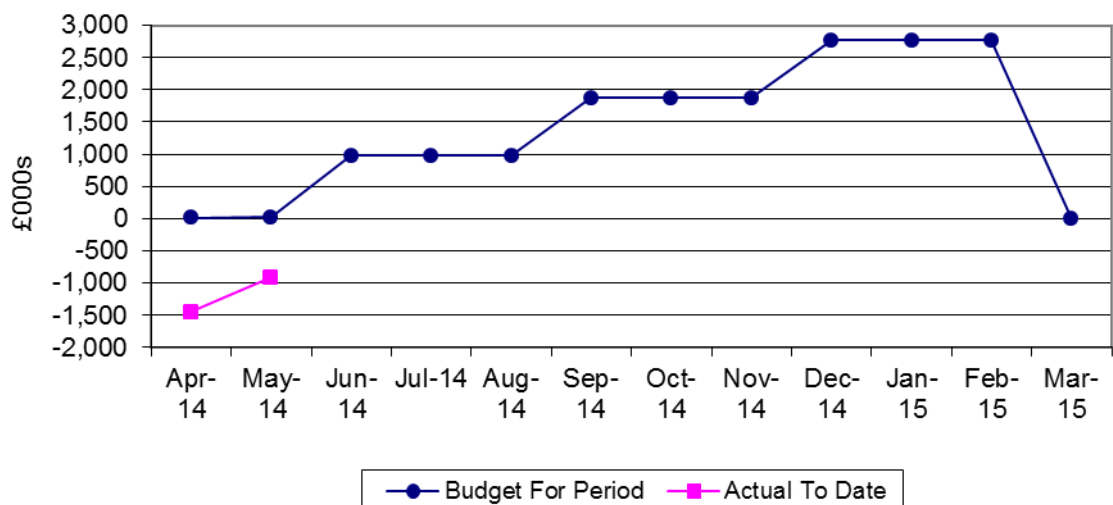
### Culmulative Monthly 2014/15 - Neighbourhood Services



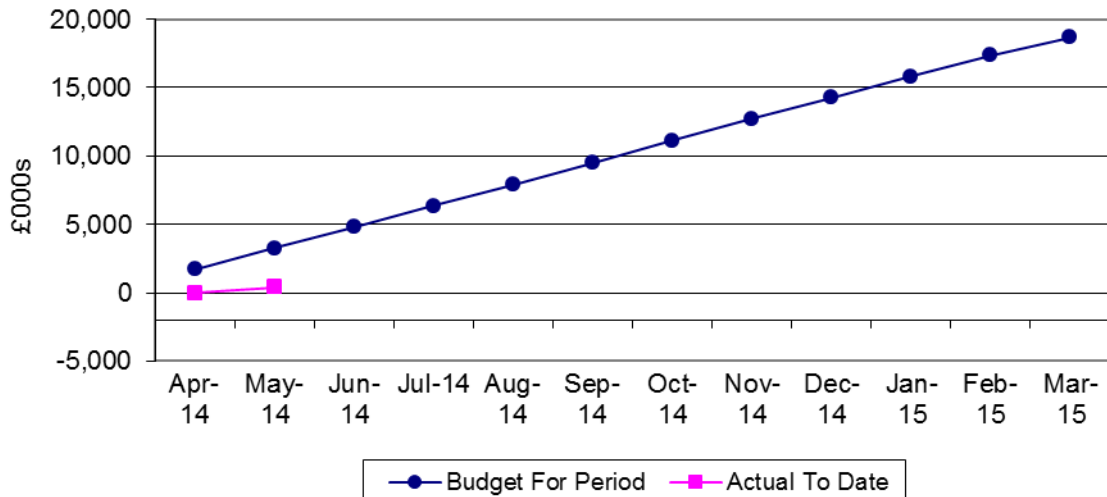
### Culmulative Monthly 2014/15 - Planning



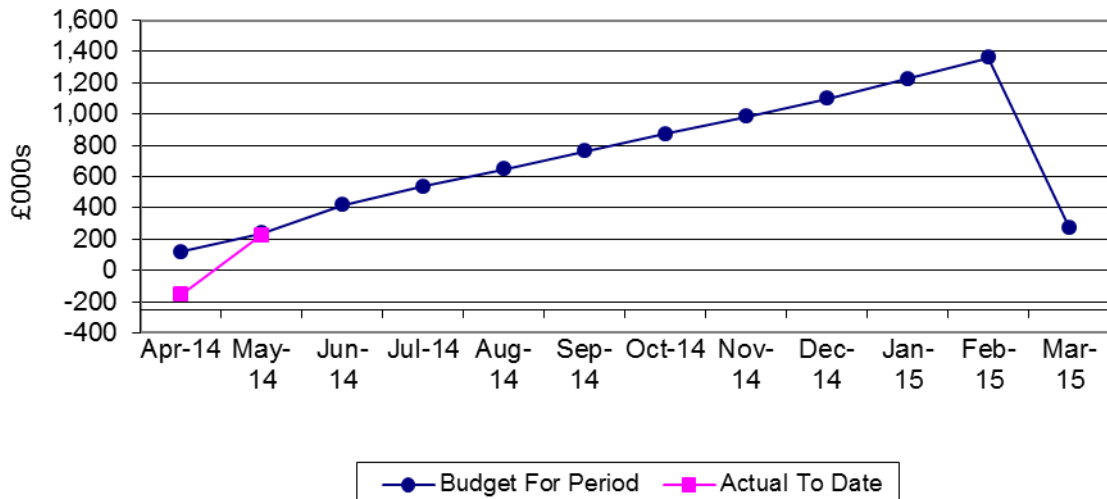
### Culmulative Monthly 2014/15 - Procurement & Systems



### Culmulative Monthly 2014/15 - Property Services



### Culmulative Monthly 2014/15 - Strategy, People & Democracy



### Culmulative Monthly 2014/15 Norwich City Council (Revenue)

