

Report to Cabinet
11 September 2013
Report of Chief finance officer
Subject Revenue budget monitoring 2013-14 – Period 03

Item

9

Purpose

To update cabinet on the financial position as at 30 June 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 June 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

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Mark Smith, Finance Control Manager	01603 212561

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 £2.107m and a forecast variance of an underspend of £2.021m.
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 and are still influenced by "accrual" sums brought forward to cover obligations accounted for in the last financial year. The impact of these accruals will reduce as the obligations are settled by payments and receipts in the current year.
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 P02 £000s</i>	<i>Forecast Variance P03 £000s</i>	<i>Forecast Variance Change £000s</i>	<i>Commentary</i>
Business relationship management	-	(27)	(27)	
Chief executive and corporate	-	(1,327)	(1,327)	Underspend on uncommitted contingency
Customers, comms and culture	-	(196)	(196)	Underspends on culture, halls, and comms
Operations:				
City development:	-	261	261	Surplus on car parks, deficit on properties
Citywide services:	-	(37)	(37)	
Deputy chief executive:	-	(10)	(10)	
Neighbourhood housing:	-	(169)	(169)	Surplus in private sector leasing
Neighbourhood services:	-	(185)	(185)	Uncommitted budgets in neighbourhood teams
Planning:	-	(29)	(29)	
Property services:	-	22	22	
Strategy, people and democracy	-	(323)	(323)	Underspends in HR, partnerships and environmental strategy
Total General Fund	-	(2,021)	(2,021)	

7. Forecast variances will 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 overspend to date of £3.971m and a forecast variance of an underspend of £3.233m.
10. The overspend to date reported is largely due to delayed allocation of June's rent income. Other items are made up of many debit and credit figures, where various income and expenditure lines are ahead of or behind budget profile, and are still influenced by "accrual" sums brought forward to cover obligations accounted for in the last financial year. The impact of these accruals will reduce as the obligations are settled by payments and receipts in the current year.

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

<i>HRA Division of Service</i>	<i>Forecast Variance P02 £000s</i>	<i>Forecast Variance P03 £000s</i>	<i>Forecast Variance Change £000s</i>	<i>Commentary</i>
Repairs and maintenance	-	(66)	(66)	
Rents, rates and other property costs	-	(384)	(384)	Reduction in Anglia Water charges
General management	-	(958)	(958)	Underspend on uncommitted contingency, reduced costs of property services
Special services	-	(327)	(327)	Underspends in sheltered housing and NCAS
Depreciation and impairment	-	(76)	(76)	
Provision for bad debts	-	-	-	
Dwelling rents	-	(1,298)	(1,298)	Low void rates and new lets at formula rent
Garage and other property rents	-	(16)	(16)	
Service charges - general	-	21	21	
Miscellaneous income	-	(28)	(28)	
Adjustments and financing items	-	(102)	(102)	Increased income from RTB administration
Amenities shared by whole community	-	-	-	
Interest received	-	-	-	
Total housing revenue account	-	(3,234)	(3,234)	

12. Forecast variances will 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	(3,042)	-8%	RED	(661)	-2%	GREEN
Housing benefit payments - other tenants	31,564	812	3%	GREEN	694	2%	GREEN
HRA repairs - tenanted properties	11,720	(2,767)	-24%	RED	0	0%	GREEN
HRA repairs - void properties	2,700	(470)	-17%	RED	0	0%	GREEN
Multi-storey car parks	-2,868	(27)	1%	GREEN	85	-3%	GREEN
HRA rents - estate properties	-58,597	4,065	-7%	RED	(1,383)	2%	GREEN
City Hall	1,073	(164)	-15%	RED	44	4%	GREEN

Key risk budgets	Budget £000s	Current Variance	Current Var %	Current RAG	Forecast Variance	Forecast Var %	Forecast RAG
Corporate Management including Contingency	2,871	(133)	-5%	AMBER	(1,279)	-45%	RED
Private Sector Leasing Costs	2,752	(67)	-2%	GREEN	(298)	-11%	RED

14. The “Current RAG” statuses are not considered an issue at this stage of the financial year. With respect to the “Forecast RAG”, those shows as red are:
- (1) 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
 - (2) Private sector leasing costs - the size of the forecast underspend may be an issue, but should be offset by reduced rent income. This will be investigated further.
15. 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:
- (1) 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.
 - (2) Changes in policy – if further empowerment of local authorities is not matched by devolved resources
 - (3) 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
 - (4) 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.
16. Forecast outturns will be estimates based on management assessments, formulae, and extrapolation. They may not adequately take account of variables such as:
- (1) 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 “bedroom tax”.

- (2) 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.
- (3) Housing repairs and 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

17. 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
18. Net overspends and underspends will be consolidated into the general fund and housing revenue account balances carried forward to 2014-15.
19. These are reflected in periodic updates to the medium term financial strategy and housing revenue account business plan.

Impact on balances

20. The prudent minimum level of general fund reserves has been assessed as £4.353m. The budgeted outturn, updated to reflect the draft 2012-13 outturn, is as follows:

<i>Item</i>	<i>£000s</i>
Balance (unaudited) at 1 April 2013	(5,951)
Budgeted use of balances 2013/14	(1,587)
Forecast outturn 2013/14	(2,021)
= Forecast balance at 31 March 2014	(9,559)

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

<i>Item</i>	<i>£000s</i>
Balance at 1 April 2013	(26,777)
Budgeted use of balances 2013/14	6,166
Forecast outturn 2013/14	(3,234)
= Forecast balance at 31 March 2014	(23,845)

23. The housing revenue account balance is therefore expected to continue to exceed the prudent minimum.

Collection fund

24. The collection fund is made up of three accounts – council tax, the business improvement district (BID) account and national non-domestic rates (NNDR).
- (1) 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.
 - (2) 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.
 - (3) NNDR income is shared between the city, the county, and central government. Since the introduction of localisation, any surplus or deficit is also shared, rather than as formerly being borne wholly by the government.
25. 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.
26. There are particular risks attached to NNDR, which are:
- (1) 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.
 - (2) 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.
 - (3) NNDR collectable – arrears and write-offs (e.g., where a business goes into administration) will also impact on the collection fund.
27. These risks are monitored and mitigated through normal revenues operations.
28. A summary of the collection fund is provided below:

		Collection fund summary			
<i>Approved Budget</i>	<i>Current Budget</i>		<i>Actual To Date</i>	<i>Forecast Outturn</i>	<i>Forecast Variance</i>
		Council tax			
53,349	53,349	Expenditure	14,552	52,765	(584)
(53,349)	(53,349)	Income	0	(52,765)	584
		Business improvement district			
656	656	Expenditure	191	656	0

(656)	(656)	Income	0	-656	0
		National non-domestic rate			
76,489	76,489	Expenditure	21,836	76,635	146
(76,489)	(76,489)	Income	(2,489)	(76,635)	(146)
0	0	Total collection fund	34,090	0	0

Integrated impact assessment



NORWICH
City Council

Report author to complete

Committee:	Cabinet
Committee date:	11 September 2013
Head of service:	Chief Finance Officer
Report subject:	Revenue Budget Monitoring 2013/14
Date assessed:	16 August 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</u> 1998	<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: 03 (Jun)

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	25,158	22,384	(2,774)	12,889	(4,434)
(21,315,762)	(21,315,762)	Finance	(2,616,310)	(5,304,040)	(2,687,730)	(21,230,787)	84,975
(3,997)	(3,997)	Procurement & Service Improvement	896,165	(405,544)	(1,301,709)	(111,447)	(107,450)
(21,302,436)	(21,302,436)	Total Business Relationship	(1,694,987)	(5,687,199)	(3,992,212)	(21,329,345)	(26,909)
Chief Executive							
2,466,991	2,397,749	Chief Executive	(488,535)	(735,745)	(247,210)	1,084,461	(1,313,288)
(75,624)	(75,624)	Law & Governance	103,554	105,354	1,800	(89,699)	(14,075)
2,391,367	2,322,125	Total Chief Executive	(384,981)	(630,391)	(245,410)	994,762	(1,327,363)
Customers, Comms & Culture							
2,484,221	2,484,221	Communications & Culture	659,073	284,246	(374,827)	2,299,524	(184,697)
(101,033)	(65,333)	Customer Contact	526,155	561,869	35,714	(76,696)	(11,363)
2,383,188	2,418,888	Total Customers, Comms & Culture	1,185,228	846,116	(339,112)	2,222,828	(196,060)
Operations							
(76,251)	(76,251)	City Development	(1,250,823)	(1,960,651)	(709,828)	184,329	260,580
9,635,875	9,635,875	Citywide Services	2,128,851	1,621,246	(507,605)	9,598,472	(37,403)
(140)	(140)	Deputy Chief Executive	34,827	32,937	(1,890)	(10,240)	(10,100)
2,322,140	2,322,140	Neighbourhood Housing	225,358	405,027	179,669	2,153,076	(169,064)
2,406,508	2,406,508	Neighbourhood Services	482,061	322,388	(159,673)	2,221,815	(184,693)
1,726,030	1,726,030	Planning	247,056	100,607	(146,449)	1,696,848	(29,182)
109,732	109,732	Property Services	519,438	181,962	(337,476)	132,142	22,410
16,123,894	16,123,894	Total Operations	2,386,768	703,515	(1,683,253)	15,976,442	(147,452)
Strategy, People & Democracy							
242,457	242,457	Democratic Services	208,512	331,724	123,212	239,783	(2,674)
15,608	27,498	Human Resources	308,141	2,242,540	1,934,399	(156,936)	(184,434)
145,922	167,574	Strategy & Programme Management	123,357	86,177	(37,180)	31,399	(136,175)
403,987	437,529	Total Strategy, People & Democracy	640,010	2,660,441	2,020,431	114,246	(323,283)
0	0	Total General Fund	2,132,038	(2,107,518)	(4,239,556)	(2,021,067)	(2,021,067)

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>
15,900,082	15,969,324	Employees	3,889,778	5,302,519	1,412,741	15,412,609	(556,715)
9,004,053	9,004,053	Premises	3,552,086	2,956,169	(595,917)	8,603,245	(400,808)
304,809	304,809	Transport	76,209	6,890	(69,319)	147,488	(157,321)
14,580,752	14,511,510	Supplies & Services	3,312,607	1,482,504	(1,830,103)	12,426,554	(2,084,956)
8,125,351	8,125,351	Third Party Payments	2,031,341	92,786	(1,938,555)	7,707,455	(417,896)
63,260,654	88,175,654	Transfer Payments	22,970,028	20,739,959	(2,230,069)	88,208,832	33,178
3,271,443	3,271,443	Capital Financing	2,299,422	540,861	(1,758,561)	3,200,648	(70,795)
(22,298,418)	(22,298,418)	Receipts	(6,363,022)	(5,379,453)	983,569	(20,622,501)	1,675,917
(87,934,587)	(112,849,58)	Government Grants	(29,508,650)	(27,678,358)	1,830,292	(112,927,856)	(78,269)
1,551,696	1,551,696	Centrally Managed	537,810	(202,267)	(740,077)	1,551,696	0
18,359,367	18,359,367	Recharge Expenditure	371,742	448,226	76,484	18,322,428	(36,939)
(24,125,202)	(24,125,202)	Recharge Income	(1,037,313)	(417,355)	619,958	(24,051,665)	73,537
0	0	Total General Fund	2,132,038	(2,107,518)	(4,239,556)	(2,021,067)	(2,021,067)

Budget Monitoring Report

Year: 2013/14

Period: 03 (Jun)

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	15,384,339	Repairs & Maintenance	3,803,338	279,654	(3,523,684)	15,317,920	(66,419)
6,655,661	6,655,661	Rents, Rates, & Other Property Costs	1,698,006	5,860,955	4,162,949	6,271,491	(384,170)
11,285,925	11,285,925	General Management	1,865,680	820,974	(1,044,706)	10,327,784	(958,141)
5,536,370	5,536,370	Special Services	1,221,077	723,962	(497,115)	5,209,716	(326,654)
22,077,640	22,077,640	Depreciation & Impairment	0	0	0	22,002,140	(75,500)
941,000	941,000	Provision for Bad Debts	235,250	0	(235,250)	941,000	0
(58,596,560)	(58,596,560)	Dwelling Rents	(14,649,141)	(10,563,466)	4,085,675	(59,894,925)	(1,298,365)
(2,193,735)	(2,193,735)	Garage & Other Property Rents	(531,884)	(468,003)	63,881	(2,210,124)	(16,389)
(10,026,307)	(10,026,307)	Service Charges - General	(2,569,077)	(1,610,820)	958,257	(10,005,236)	21,071
0	0	Miscellaneous Income	0	(6,933)	(6,933)	(27,730)	(27,730)
9,817,561	9,817,561	Adjustments & Financing Items	(7,788)	(239)	7,549	9,715,885	(101,676)
(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)	(1)	Total Housing Revenue Account	(8,934,539)	(4,963,916)	3,970,623	(3,233,973)	(3,233,972)

HOUSING REVENUE ACCOUNT SUBJECTIVE SUMMARY

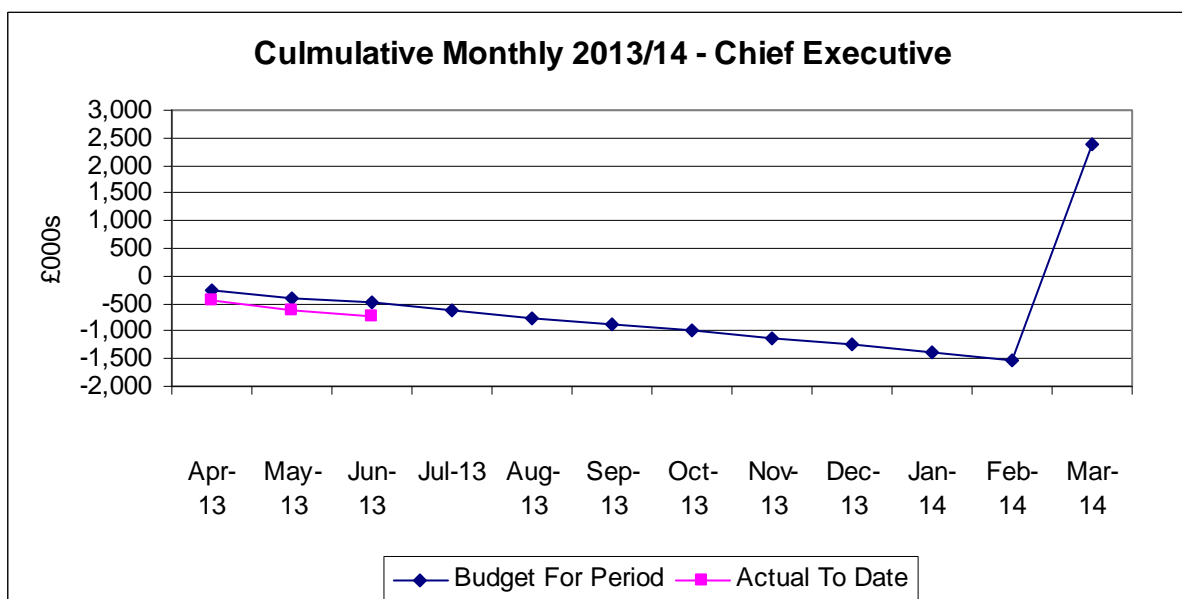
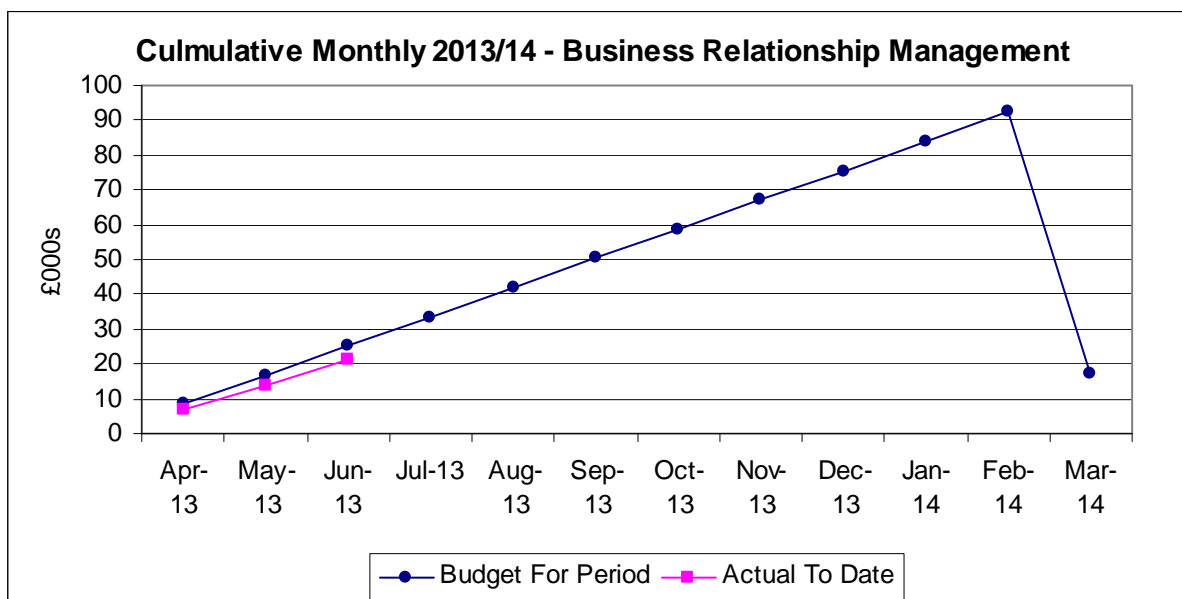
<i>Approved Budget</i>	<i>Current Budget</i>		<i>Budget To Date</i>	<i>Actual To Date</i>	<i>Variance To Date</i>	<i>Forecast Outturn</i>	<i>Forecast Variance</i>
6,280,077	6,280,077	Employees	1,458,435	1,287,445	(170,990)	6,054,778	(225,299)
26,425,447	26,524,379	Premises	6,702,561	6,585,299	(117,262)	25,957,405	(566,974)
117,214	117,214	Transport	29,298	5,612	(23,686)	22,447	(94,767)
4,166,356	4,067,424	Supplies & Services	761,918	295,130	(466,788)	3,257,633	(809,791)
347,169	347,169	Third Party Payments	28,539	893	(27,646)	343,860	(3,309)
5,350,612	5,350,612	Recharge Expenditure	352,701	0	(352,701)	5,350,612	0
3,628,341	3,628,341	Capital Financing	0	0	0	3,552,841	(75,500)
(72,041,452)	(72,041,452)	Receipts	(18,076,546)	(13,042,120)	5,034,426	(73,499,783)	(1,458,331)
(239,476)	(239,476)	Government Grants	(59,868)	(96,174)	(36,306)	(239,476)	0
(2,101,429)	(2,101,429)	Recharge Income	(131,577)	0	131,577	(2,101,429)	0
15,019,000	15,019,000	Rev Contribs to Capital	0	0	0	15,019,000	0
13,048,140	13,048,140	Capital Financing	0	0	0	13,048,140	0
(1)	(1)	Total Housing Revenue Account	(8,934,539)	(4,963,916)	3,970,623	(3,233,973)	(3,233,972)

Budget & Expenditure – Monthly by Service Graphs

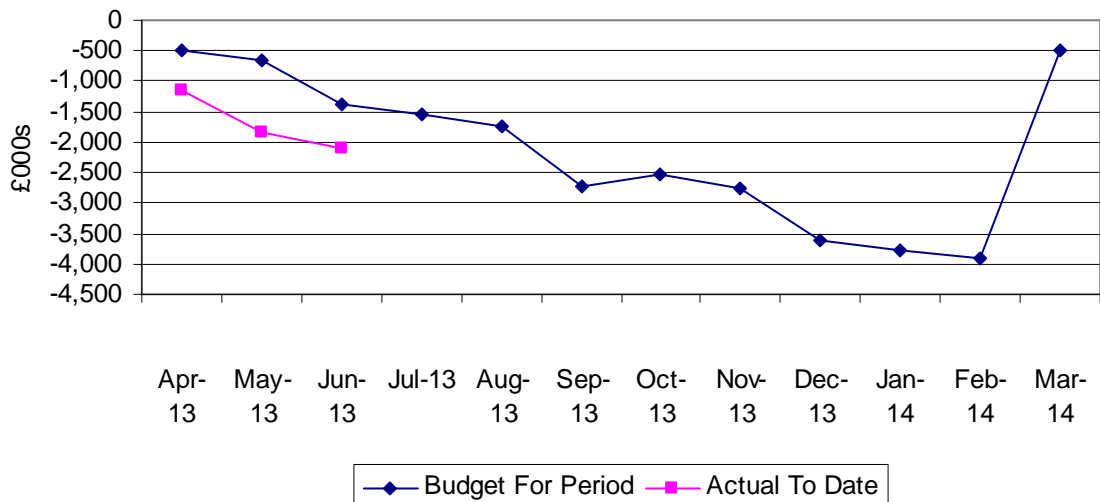
The following graphs show the monthly budget profile and income/expenditure to date for each service (both General Fund and Housing Revenue Account) for the financial year.

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.

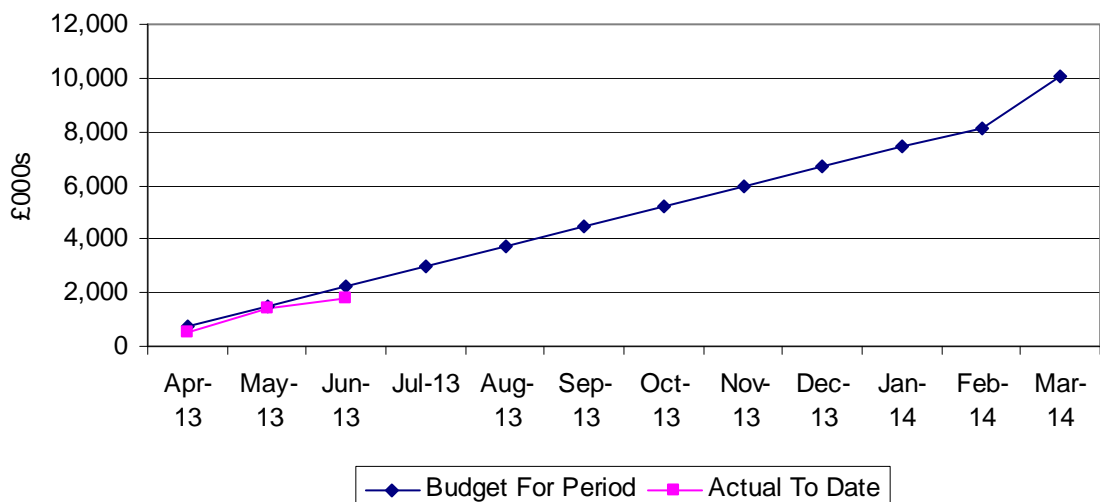
Budgets are profiled to show the expected pattern of income & expenditure, and will be refined and improved during the course of the financial year.



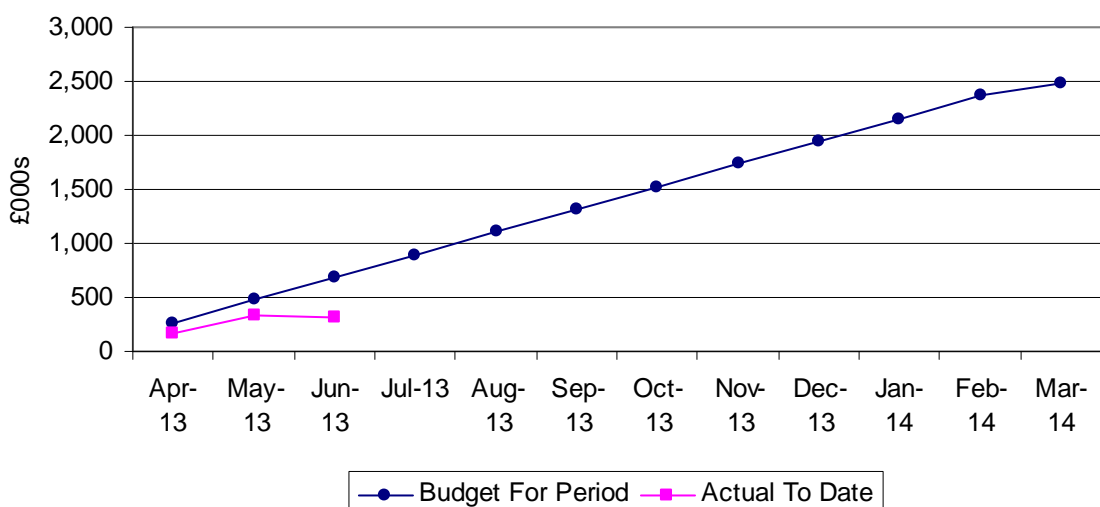
Culmulative Monthly 2013/14 - City Development



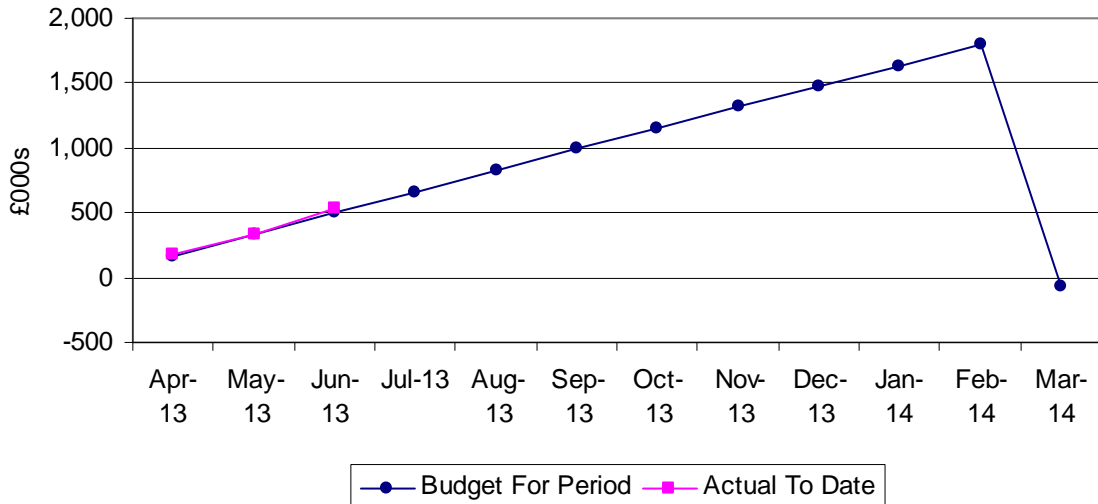
Culmulative Monthly 2013/14 - Citywide Services



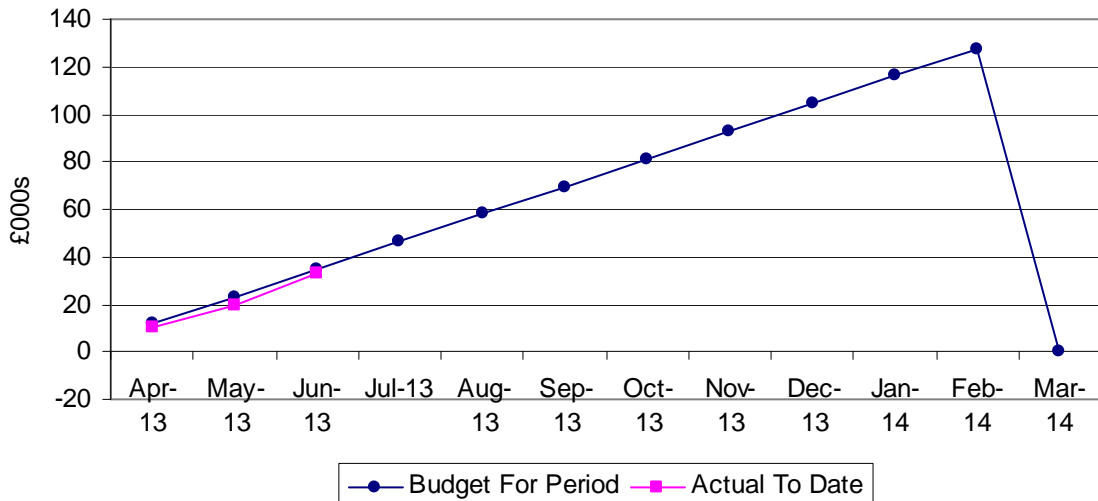
Culmulative Monthly 2013/14 - Communications & Culture



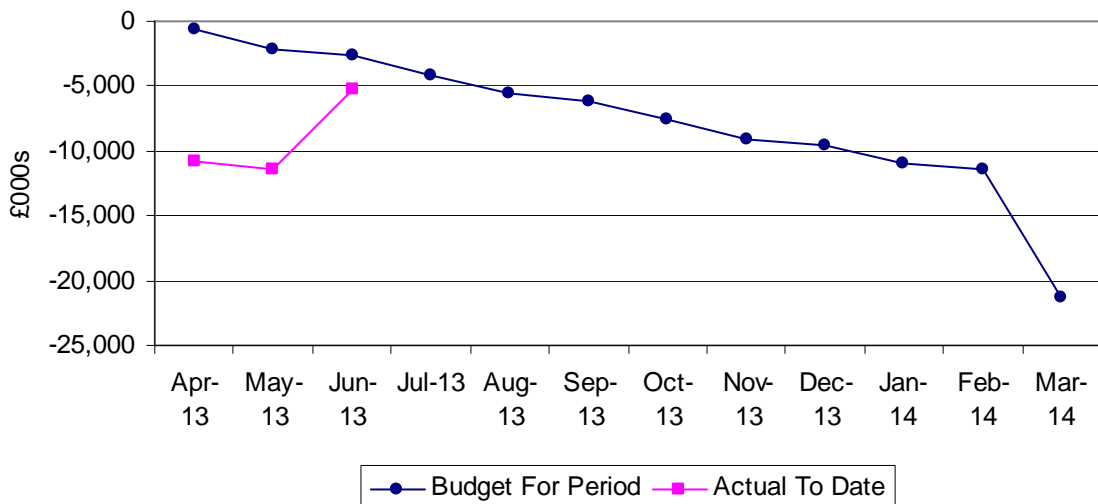
Culmulative Monthly 2013/14 - Customer Contact



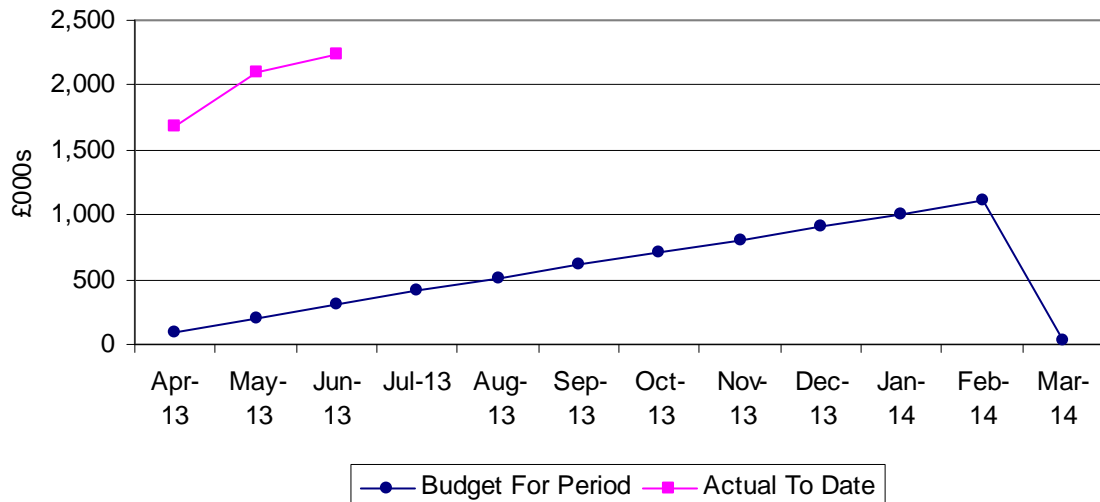
Culmulative Monthly 2013/14 - Deputy Chief Executive



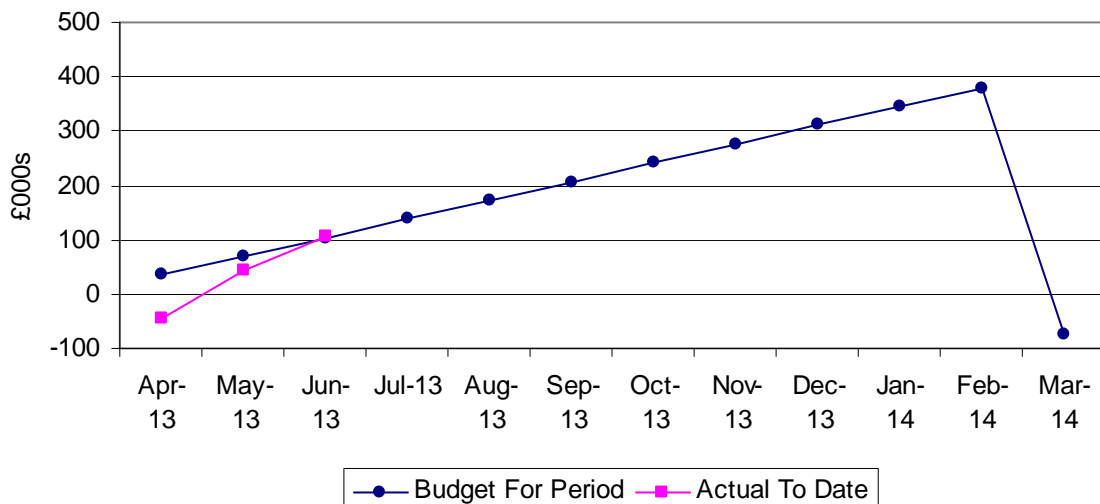
Culmulative Monthly 2013/14 - Finance



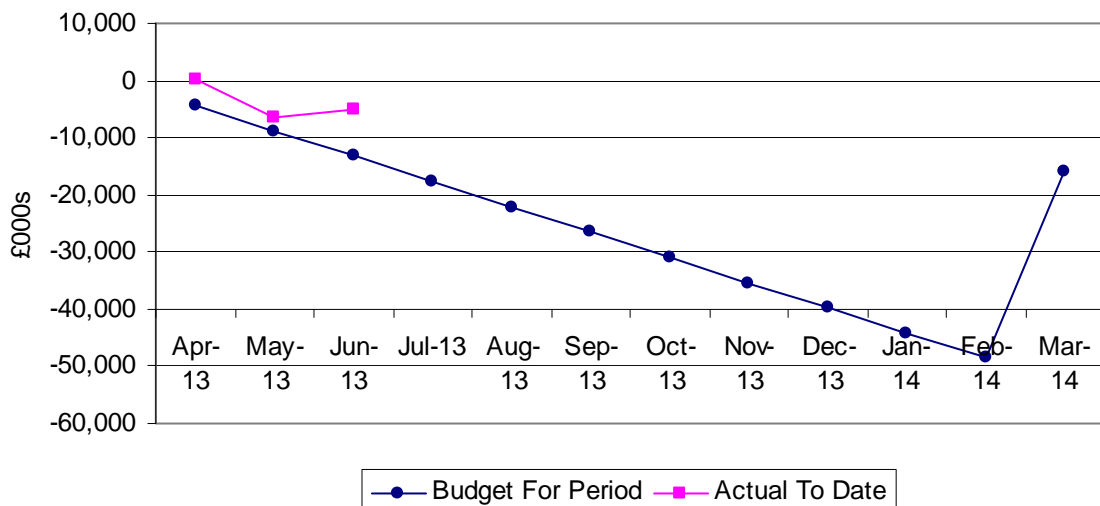
Culmulative Monthly 2013/14 - HR & Learning



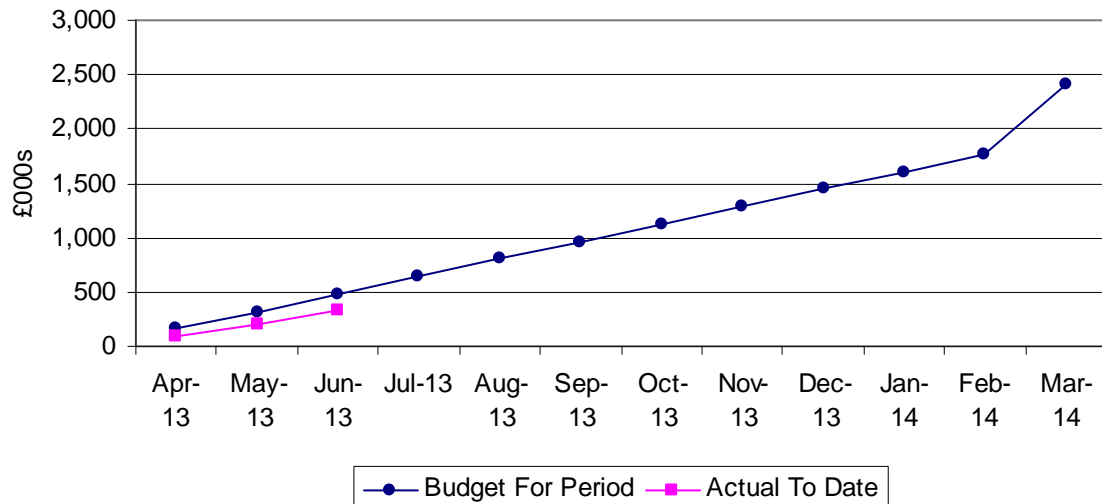
Culmulative Monthly 2013/14 - Legal Services



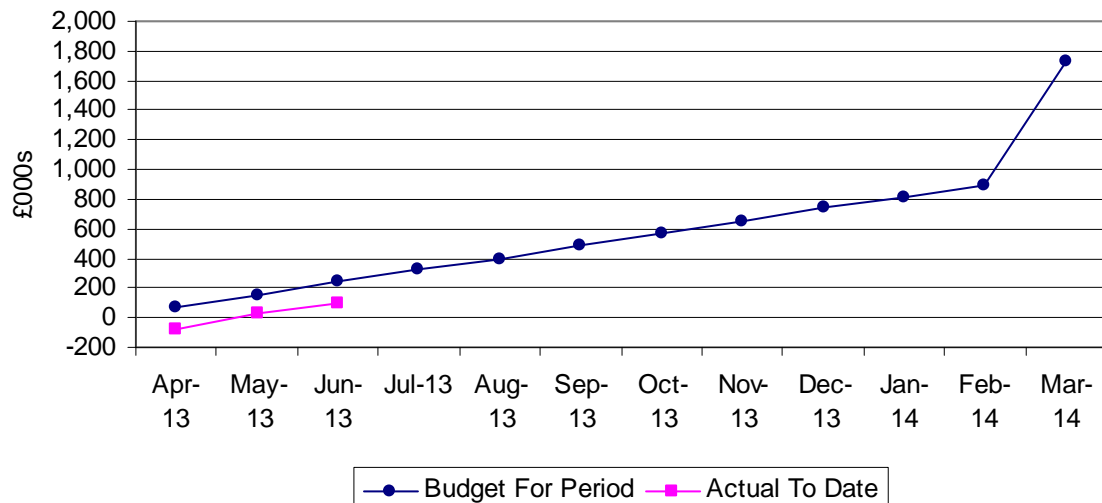
Culmulative Monthly 2013/14 - Neighbourhood Housing



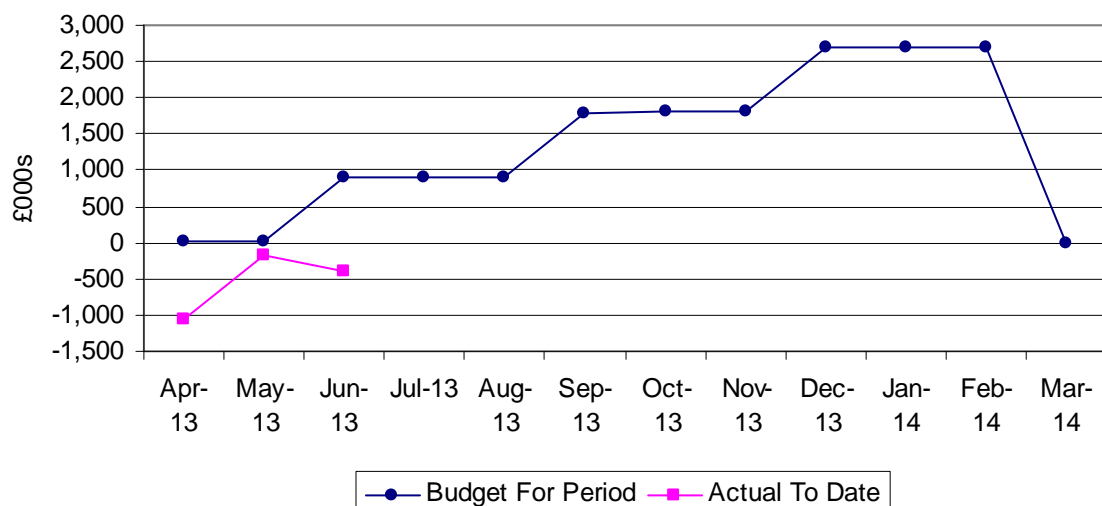
Culmulative Monthly 2013/14 - Neighbourhood Services



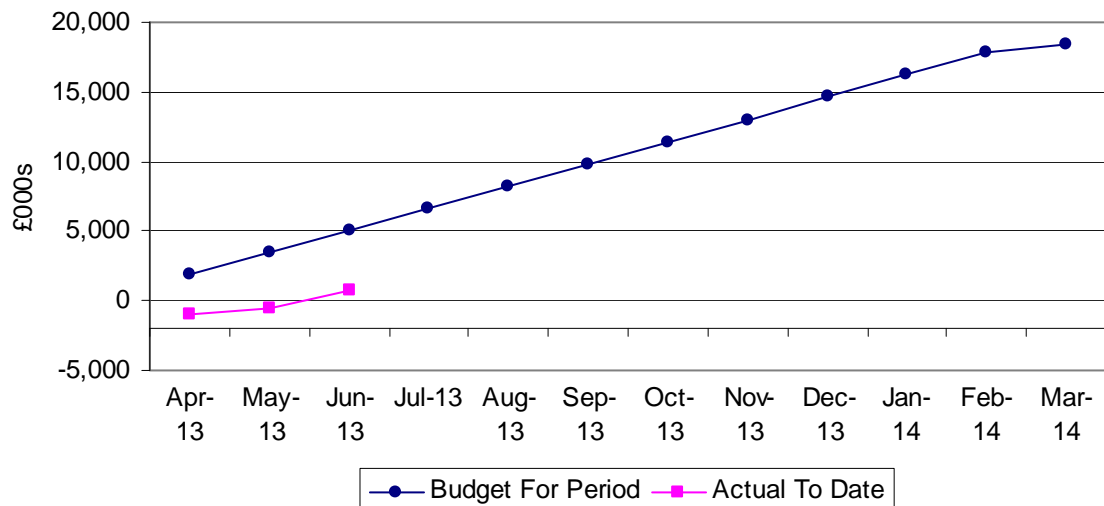
Culmulative Monthly 2013/14 - Planning



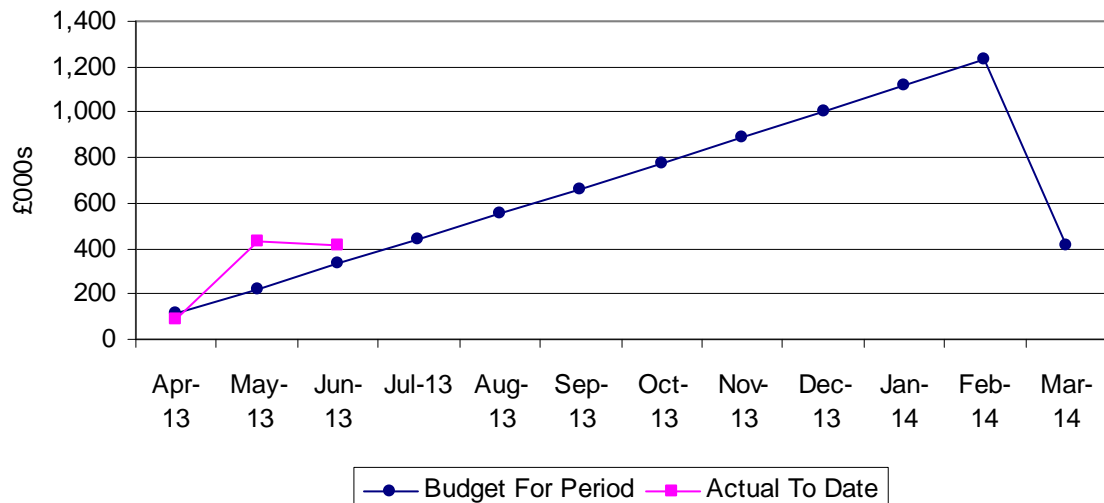
Culmulative Monthly 2013/14 - Procurement & Systems



Culmulative Monthly 2013/14 - Property Services



Culmulative Monthly 2013/14 - Strategy, People & Democracy



Culmulative Monthly 2013/14 Norwich City Council (Revenue)

